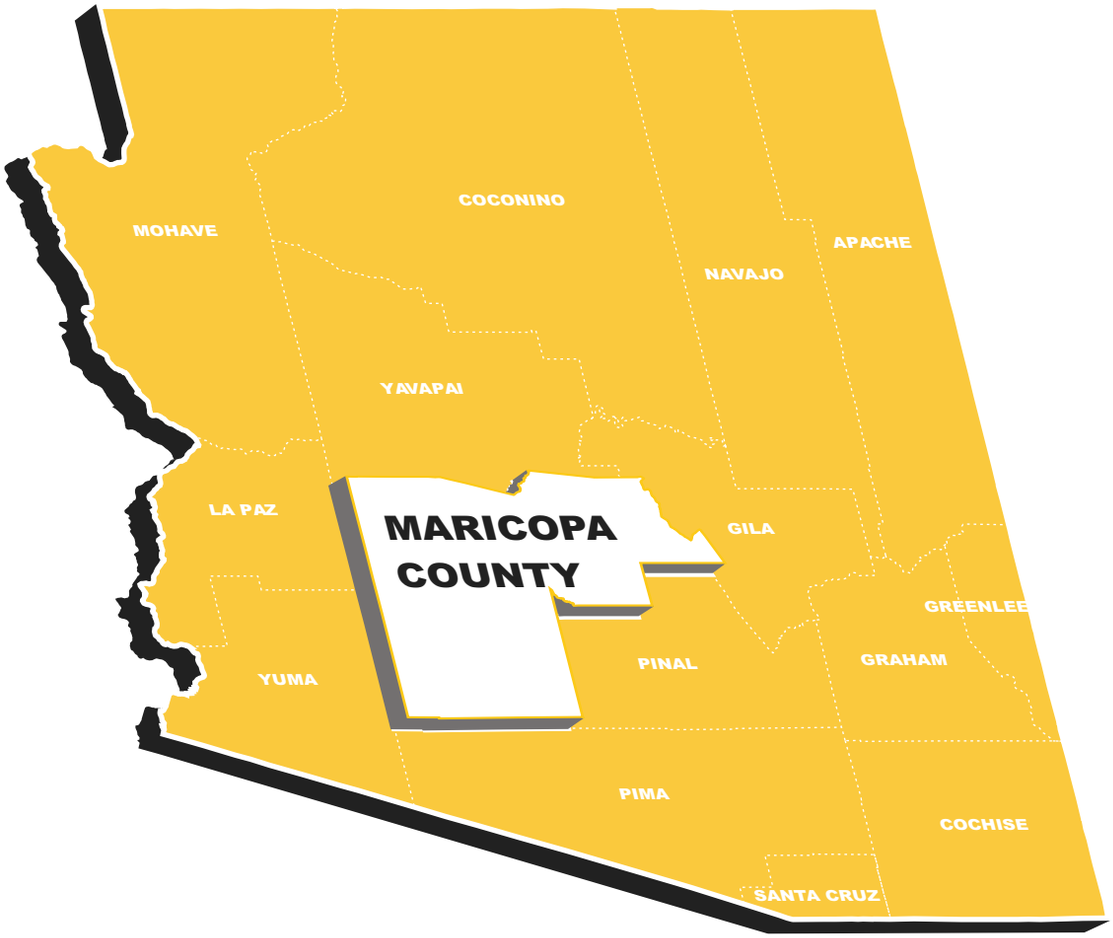
# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2006




## Maricopa County, Arizona

www.maricopa.gov

# Board of Supervisors

**Fulton Brock**
**District 1**

**Don Stapley**
**District 2**

**Andrew Kunasek**
**District 3**

**Max Wilson**
**District 4**

**Mary Rose Wilcox**
**District 5**

# Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2005 to June 30, 2006

Prepared By

Department of Finance

Tom Manos, Chief Financial Officer

MARICOPA
1871
ARIZONA
COUNTY

# ***INTRODUCTORY SECTION***

**Table of Contents**

**Listing of Maricopa County Officials**

**Organizational Chart**

**Letter of Transmittal**

**Citizens Audit Advisory Committee Letter**

MARICOPA
1871
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COUNTY

# Comprehensive Annual Financial Report
# Table of Contents
For the Fiscal Year Ended June 30, 2006

## *Introductory Section*


| | Page |
|---|---|
| Table of Contents | i |
| Listing of Maricopa County Officials | v |
| Organizational Chart | vi |
| Letter of Transmittal | vii |
| Maricopa County Citizens Audit Advisory Committee Letter | x |


## *Financial Section*


| | |
|---|---|
| **Independent Auditors' Report** | 1 |
| **Management's Discussion and Analysis** | 3 |
| **Basic Financial Statements** | |
| Definitions of Government-wide Financial Statements and Listing of Major Funds | 21 |
| *Government-wide Financial Statements* | |
| Statement of Net Assets | 23 |
| Statement of Activities | 24 |
| *Fund Financial Statements* | |
| Governmental Funds Financial Statements | |
| Balance Sheet | 26 |
| Statement of Revenues, Expenditures, and Changes in Fund Balances | 28 |
| Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities | 30 |
| Proprietary Funds Financial Statements | |
| Statement of Net Assets | 32 |
| Statement of Revenues, Expenses, and Changes in Fund Net Assets | 34 |
| Statement of Cash Flows | 36 |
| Fiduciary Funds Financial Statements | |
| Statement of Fiduciary Net Assets | 38 |
| Statement of Changes in Fiduciary Net Assets | 39 |
| **Basic Financial Statements – Notes** | 43 |
| **Required Supplementary Information** | |
| *Budgetary Comparison Schedules – General Fund and Major Special Revenue Fund* | |
| General Fund | 83 |
| General Fund by Department | 84 |
| Detention Operations Fund | 85 |
| *Notes to Budgetary Comparison Schedules* | 86 |

# Table of Contents (Continued)

For the Fiscal Year Ended June 30, 2006


| | Page |
|---|---|
| *Schedule of Agent Retirement Plans' Funding Progress* | 88 |
| *Modified Approach for Infrastructure Assets* | 89 |
| **Combining and Individual Fund Statements and Schedules** | |
| *Listing of Nonmajor Governmental Funds* | 93 |
| *Governmental Funds* | |
| Combining Balance Sheet – Nonmajor Governmental Funds | 100 |
| Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds | 116 |
| *Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual* | |
| Special Revenue Funds | |
| Adult Probation Fees Fund | 133 |
| Adult Probation Grants Fund | 134 |
| Air Quality Fees Fund | 135 |
| Air Quality Grants Fund | 136 |
| Animal Control Field Operations Fund | 137 |
| Animal Control Grants Fund | 138 |
| Animal Control License/Shelter Fund | 139 |
| Ballpark Operations Fund | 140 |
| Cactus League Operations Fund | 141 |
| CDBG Housing Trust Fund | 142 |
| Check Enforcement Program Fund | 143 |
| Child Support Enhancement Fund | 144 |
| Children's Issues Education Fund | 145 |
| Clerk of Court Fill the Gap Fund | 146 |
| Clerk of the Court EDMS Fund | 147 |
| Clerk of the Court Grants Fund | 148 |
| Conciliation Court Fees Fund | 149 |
| Correctional Health Grants Fund | 150 |
| County Attorney Fill the Gap Fund | 151 |
| County Attorney Grants Fund | 152 |
| County Attorney RICO Fund | 153 |
| Court Document Retrieval Fund | 154 |
| Criminal Justice Enhancement Fund | 155 |
| Del Webb Special Revenue Fund | 156 |
| Diversion Fund | 157 |
| Domestic Relations Mediation Education Fund | 158 |
| Elections Grants Fund | 159 |
| Emergency Management Fund | 160 |
| Environmental Services Environmental Health Fund | 161 |
| Environmental Services Grants Fund | 162 |

# Table of Contents (Continued)

For the Fiscal Year Ended June 30, 2006


| | Page |
|---|---|
| Special Revenue Funds (Continued) | |
| Events Center Fund | 163 |
| Expedited Child Support Fund | 164 |
| Flood Control Fund | 165 |
| General Government Grants Fund | 166 |
| Human Services Grants Fund | 167 |
| Inmate Health Services Fund | 168 |
| Inmate Services Fund | 169 |
| Judicial Enhancement Fund | 170 |
| Justice Court Judicial Enhancement Fund | 171 |
| Justice Court Special Revenue Fund | 172 |
| Juvenile Probation Diversion Fund | 173 |
| Juvenile Probation Grants Fund | 174 |
| Juvenile Probation Special Fees Fund | 175 |
| Juvenile Restitution Fund | 176 |
| Lake Pleasant Recreation Services Fund | 177 |
| Law Library Fees Fund | 178 |
| Legal Defender Fill the Gap Fund | 179 |
| Library District Fund | 180 |
| Library District Grants Fund | 181 |
| Medical Examiner Grants Fund | 182 |
| Palo Verde Fund | 183 |
| Parks and Recreation Grants Fund | 184 |
| Parks Donations Fund | 185 |
| Parks Enhancement Fund | 186 |
| Parks Souvenir Fund | 187 |
| Parks Spur Cross Ranch Conservation Fund | 188 |
| Planning and Development Fees Fund | 189 |
| Probate Fees Fund | 190 |
| Public Defender Fill the Gap Fund | 191 |
| Public Defender Grants Fund | 192 |
| Public Defender Training Fund | 193 |
| Public Health Fund | 194 |
| Public Health Fees Fund | 195 |
| Recorder’s Surcharge Fund | 196 |
| Research and Reporting Fund | 197 |
| Sheriff Donations Fund | 198 |
| Sheriff Grants Fund | 199 |
| Sheriff Jail Enhancement Fund | 200 |
| Sheriff RICO Fund | 201 |
| Spousal Maintenance Enforcement Enhancement Fund | 202 |
| Superior Court Fill the Gap Fund | 203 |
| Transportation Grants Fund | 204 |
| Transportation Operations Fund | 205 |
| Trial Court Grants Fund | 206 |
| Trial Court Special Revenue Fund | 207 |
| Victim Compensation Interest Fund | 208 |
| Victim Compensation Restitution Fund | 209 |
| Victim Location Fund | 210 |
| Waste Management Fund | 211 |
| Waste Tire Fund | 212 |

| | Page |
|---|---|
| Debt Service Funds | |
| County Improvement Debt Fund | 213 |
| Stadium District Debt Service Fund | 214 |
| Capital Projects Funds | |
| County Improvement Fund | 215 |
| Detention Capital Projects Fund | 216 |
| Flood Control Capital Projects Fund | 217 |
| General Fund County Improvements Fund | 218 |
| Intergovernmental Capital Projects Fund | 219 |
| Long Term Project Reserve Fund | 220 |
| Transportation Capital Projects Fund | 221 |
| Schedule of Capital Projects – Budget and Actual | |
| All Capital Improvement Projects | 222 |
| *Internal Service Funds* | |
| Listing of Internal Service Funds | 229 |
| Combining Statement of Net Assets | 230 |
| Combining Statement of Revenues, Expenses, and Changes in Net Assets | 232 |
| Combining Statement of Cash Flows | 234 |
| *Agency Fund* | |
| Listing of Agency Fund | 239 |
| Statement of Changes in Assets and Liabilities | 240 |

## *Statistical Section*

| | |
|---|---|
| Listing of Statistical Information | 243 |
| Net Assets by Component | 244 |
| Changes in Net Assets | 245 |
| Fund Balances, Governmental Funds | 247 |
| Changes in Fund Balances, Governmental Funds | 248 |
| Tax Revenues by Source, Governmental Funds | 250 |
| Assessed Value and Estimated Market Value of Taxable Property | 251 |
| Direct and Overlapping Property Tax Rates | 252 |
| Principal Property Tax Payers | 253 |
| Property Tax Levies and Collections | 254 |
| Ratios of Outstanding Debt by Type | 255 |
| Legal Debt Margin Information | 256 |
| Pledged Revenue Coverage | 257 |
| Demographic and Economic Statistics | 258 |
| Principal Employers | 259 |
| Budgeted Full-time Equivalent County Employees by Function/Program | 260 |
| Operating Indicators by Function/Program | 261 |
| Capital Asset Statistics by Function/Program | 262 |

## Maricopa County Officials

### BOARD OF SUPERVISORS

Fulton Brock, District 1
Don Stapley, District 2
Andrew Kunasek, District 3
Max Wilson, District 4
Mary Rose Garrido Wilcox, District 5

♦♦♦

### COUNTY MANAGER

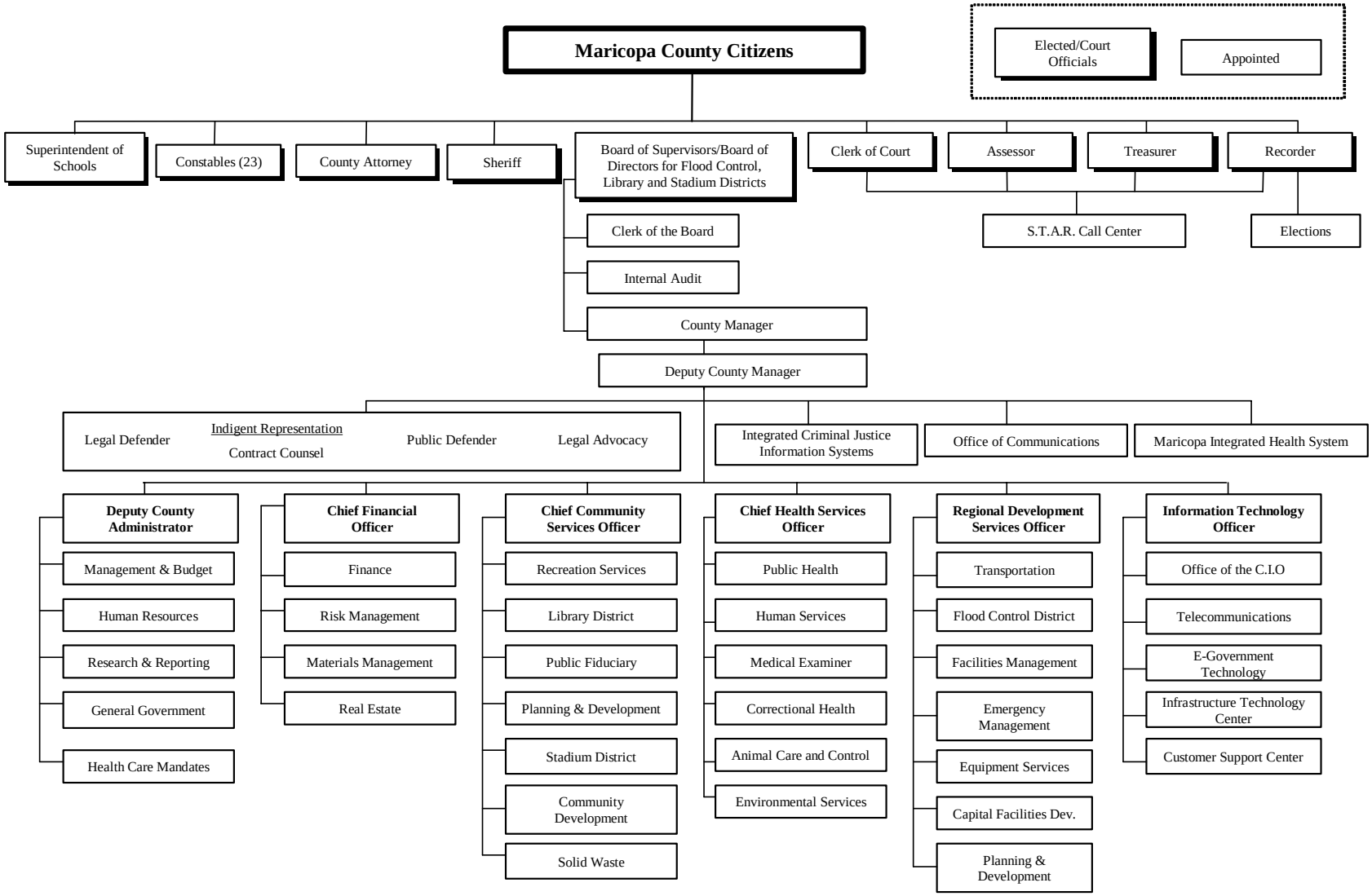
David R. Smith

♦♦♦

### CHIEF FINANCIAL OFFICER

Tom Manos

# Organizational Chart



# Maricopa County

**County Administrative Office**

301 West Jefferson Street
10th Floor
Phoenix, AZ 85003-2143
Phone: 602-506-3571
Fax: 602-506-3328
www.maricopa.gov

October 12, 2007

The Honorable Board of Supervisors
Maricopa County
County Administration Building
301 W. Jefferson Street
Phoenix, AZ 85003

Arizona Revised Statute (ARS) §41-1279.21 requires the Office of the Auditor General to conduct financial audits of the accounts and records of County governments. Pursuant to the statute, the Office of the Auditor General audited the Comprehensive Annual Financial Report (CAFR) of Maricopa County in accordance with generally accepted auditing standards for the year ended June 30, 2006.

This report consists of management's representations concerning the finances of Maricopa County. Consequently, management assumes full responsibility of the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Maricopa County has established a comprehensive internal control framework that is designed both to protect the government's asset from loss, theft, or misuse and to compile sufficient reliable information for preparation of Maricopa County's financial statements in conformity to generally accepted accounting principles (GAAP). Because the cost of internal control should not outweigh their benefits, Maricopa County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The goal of the independent audit was to provide reasonable assurance that the financial statements of Maricopa County for the fiscal year ended June 30, 2006, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors expressed a modified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2006. The auditors concluded that the County did not maintain adequate controls for claims payment processing resulting in a disclaimer of opinion on two major enterprise funds, administered by the Maricopa Managed Care Systems, and business-type activities. The financial statements for the remaining opinion units were considered fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Maricopa County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. This report will be available in Maricopa County's separately issued Single Audit Report to be issued at a future date.

On June 30, 1980, Arizona voters approved general propositions amending the Arizona Constitution to establish expenditure and revenue limitations for local governments. The purpose of the expenditure limitation is to control expenditures and to limit future increases in spending to adjustments for inflation, deflation and population growth of the County. The Constitution also limits the amount of revenues that may be generated from property taxes. A two-percent plus new construction annual increase is the maximum allowed by law unless special voter approval is obtained. This report will be available in Maricopa County's separately issued Expenditure Limitation Report to be issued at a future date.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, which can be found immediately following the report of the independent auditors.

**County Profile**

Maricopa County is located in the south-central portion of the State of Arizona. Maricopa County is considered to be the top growth area in the state, and one of the top growth areas in the country. Maricopa County occupies 9,222 square miles of which 2,228 square miles are incorporated.

Maricopa County operates under a five member elected Board of Supervisors who appoints a County Manager. The County Manager is responsible for the general administration and overall operations of the various County departments. Maricopa County has several-elected officials including the Assessor, Clerk of the Superior Court, Constables, County Attorney, Recorder, Sheriff, Superintendent of Schools, and the Treasurer.

Maricopa County includes in its financial statements all activities of the County and its component units. Component units are legally separate entities for which the County is considered to be financially accountable. See Note 1 to the Notes to the Financial Statements - Summary of Significant Accounting Policies for additional information.

Maricopa County offers a wide variety of governmental services, including:

- *Justice and Law Enforcement:* Clerk of the Superior Court, County Attorney, Superior Court, Juvenile Court, Justice Court, Sheriff's Department, Indigent Representation and Public Fiduciary
- *Medical Services:* Health Plans, Public Health, Human Services and Forensic Science Center
- *Community Resources:* Superintendent of Schools, Library District and Stadium District
- *Public Works:* Flood Control District, Transportation Department and Solid Waste Management
- *County Administration:* Board of Supervisors, County Administrator, Assessor's Office, Clerk of the Board, Elections, Finance, Human Resources, Information Technology, Treasurer and Facilities Management

The annual budget serves as the foundation for Maricopa County's financial planning and control. Maricopa County is required by ARS §§42-17101 et. seq. to annually prepare and adopt a balanced budget. Arizona law further requires that no expenditure shall be made or liability incurred in excess of the amounts budgeted except as provided by law. Maricopa County's annual budget is available on the Internet at the following address: http://www.maricopa.gov/budget/.

**Factors Affecting Financial Condition**

Maricopa County currently enjoys a favorable economic environment with an unemployment rate of 3.3 percent at July 2007, compared to a statewide unemployment rate of 3.7 percent. According to Arizona Workforce Informer, at July 1, 2006, Maricopa County contained 60.15 percent of the states total population (www.workforce.az.gov). Maricopa County has a variety of industries within its boundaries with the major industries being service retail trade and manufacturing. Some of the major employers located in the county include Wal-Mart, Banner Health Systems, Honeywell International, and various local governments. Phoenix is the capital of Arizona as well as the county seat for Maricopa County.

Because of a favorable climate and mild weather conditions, tourism is also a large factor in the strength of the local economy. Major sporting events can be held year around and many people come to the area during the winter months. Maricopa County is the home to teams from major league professional sports, which include the Arizona Cardinals of the National Football League (NFL), Phoenix Suns of the National Basketball Association (NBA), Arizona Diamondbacks of the Major League Baseball (MLB) and the Phoenix Coyotes of the National Hockey League (NHL). Maricopa County also hosts nine major league baseball teams for the annual spring training Cactus League. Maricopa County is also a host to other major sporting events such as the FBR Open, formerly known as the Phoenix Open, golf tournament, and Phoenix International Raceway, which at this time hosts two major NASCAR events each year. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl, Insight Bowl, and the BCS National Championship Game. In January of 2008, the city of Glendale will also host the NFL Super Bowl.

**Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governments to recognize and encourage excellence in financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report on a timely basis. Maricopa County received this award for fifteen consecutive years for fiscal years ending 1989 through 2003.

As a result of a disclaimer of opinion on two of the County's major enterprise funds (Maricopa Health Plan Fund and the ALTCS Fund) and on the government-wide business type activities, the County was not eligible for the GFOA Certificate of Achievement for Excellence for fiscal years 2004, 2005, or 2006 due to delays in obtaining the financial reports from related entities. The County will reapply to the GFOA for consideration of the Certificate for fiscal year ending 2007 as the major enterprise funds have either been closed or transferred and there will no longer be delays in receiving their financial statements.

The preparation of this report could not be accomplished without the efficient and dedicated services of the Department of Finance staff, the assistance of administrative personnel in the various departments, and the competent service of the Office of the Auditor General. We appreciate all of those who assisted in and contributed to the preparation of this report. We also wish to express our sincere appreciation to the Board of Supervisors for their support in planning and overseeing the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

| | |
|---|---|
| David R. Smith<br>County Manager | Tom Manos<br>Chief Financial Officer |

# Maricopa County
Citizens Audit Advisory Committee

301 West Jefferson Street
Suite 1090
Phoenix, AZ 85003-2143

Ralph W. Lamoreaux, CPA
Jill J. Rissi, MPA
Matthew Breecher, CPA
Ryan T. Brownsberger, CPA
Richard J. Lozar

June 30, 2006

**The Honorable Maricopa County Board of Supervisors**

The Maricopa County Citizens Audit Advisory Committee has prepared this letter for inclusion in the county's Comprehensive Annual Financial Report (CAFR) according to the committee's charter. Described herein are the committee's composition, responsibilities, and an account of how the responsibilities were discharged.

## Composition of the Committee

The membership of the committee shall consist of five voting members and three non-voting members. The voting members shall be board of supervisor appointees from the public and shall serve two-year terms. The non-voting members shall be the county's chief financial officer, the county attorney, the auditor general, or their designees. The chairman of the board of supervisors shall appoint a committee chairman from the voting members. The committee chairman shall serve a one-year term.

## Responsibilities of the Committee

The committee's primary function is to assist the board of supervisors in fulfilling its oversight responsibilities. The committee accomplishes this function by reviewing the county's financial information, the established systems of internal controls, and the audit process. The committee also suggests areas requiring audit emphasis. Specific duties of the committee are described in the committee charter.

## Accomplishments of the Committee (Fiscal Year 2005-2006)

The Citizens Audit Advisory Committee:

- Reviewed the county's internal audit activities and management's responses thereto.
- Reviewed the county's annual financial statements and issues related to the external audit performed by the Arizona State Auditor General.
- Provided guidance and commentary as needed.
- Enhanced the communication between the internal and external auditors.
- Met five times during the fiscal year, although the charter requires only four meetings.

Respectfully,

Jill Jamison Rissi

**Chairperson Jill J. Rissi, MPA**

# ***FINANCIAL SECTION***

**Independent Auditors' Report**

**Management's Discussion and Analysis**

**Basic Financial Statements**

**Basic Financial Statements - Notes**

**Required Supplementary Information**
- **Budgetary Comparison Schedules - General Fund and Major Special Revenue Fund**
- **Note to Budgetary Comparison Schedules**
- **Schedule of Agent Retirement Plans' Funding Progress**
- **Modified Approach for Infrastructure Assets**

**Combining and Individual Fund Statements and Schedules**
- **Nonmajor Governmental Funds**
- **Internal Service Funds**
- **Agency Fund**

MARICOPA
1871
ARIZONA
COUNTY

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

# Independent Auditors' Report

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component units, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2006, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of two departments and the discretely presented component units, which account for the following percentages of the assets, liabilities, revenues and other sources, and expenses or expenditures and other uses of the opinion units affected:

| Opinion Unit/Department | Assets | Liabilities | Revenues/ Sources | Expenses/ Expenditures/Uses |
|---|---|---|---|---|
| Government-wide Statements | | | | |
| Governmental activities: | | | | |
| Stadium District | 9.33% | 12.99% | 0.69% | 0.81% |
| Accommodation Schools | 0.40% | 0.77% | 0.78% | 0.87% |
| Discretely presented component units: | | | | |
| Housing Authority | 99.50% | 99.80% | 97.20% | 97.50% |
| Sports Commission | 0.50% | 0.20% | 2.80% | 2.50% |
| Fund Statements | | | | |
| Aggregate remaining fund information: | | | | |
| Stadium District | 0.99% | 0.09% | 0.13% | 0.14% |
| Accommodation Schools | 0.17% | 2.25% | 0.11% | 0.10% |

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for those entities, are based solely on the reports of the other auditors.

Except as discussed in the following paragraph, we conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the reports of the other auditors provide a reasonable basis for our opinions.

2910 NORTH 44th STREET • SUITE 410 • PHOENIX, ARIZONA 85018 • (602) 553-0333 • FAX (602) 553-0051

The Maricopa Managed Care Systems had inadequate internal controls for processing medical claims and accounting for prepayments made to medical providers. As a result, we could not rely on the Systems' financial reporting system to generate reliable information for medical expenses, prepaid expenses, and medical claims payable. Further, the Systems' records did not permit us to apply auditing procedures sufficient to determine whether the amounts reported for medical expenses, prepaid expenses, and medical claims payable in the financial statements of the Maricopa Health Plan Fund, the Arizona Long-Term Care System (ALTCS) Fund, and business-type activities were accurate. In addition, these control deficiencies affected the amounts reported in those funds and business-type activities for charges for services revenues, accounts receivable, and due to other funds.

Since the Maricopa Managed Care Systems did not maintain adequate internal controls for processing medical claims and accounting for prepayments made to medical providers, and we were not able to apply auditing procedures to satisfy ourselves as to the amounts reported for medical expenses, prepaids, and medical claims payable, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements of the Maricopa Health Plan Fund, the ALTCS Fund, and business-type activities as of and for the year ended June 30, 2006.

In addition, in our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, the discretely presented component units, General Fund, Detention Operations Fund, County Improvement Debt Fund, Solid Waste Management Fund, and aggregate remaining fund information of Maricopa County as of June 30, 2006, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Notes 2 and 3, beginning in fiscal year 2006, the Maricopa County Sports Commission is reported as a discretely presented component unit. In prior years, the Commission was part of the primary government and was reported as the Sports Authority Fund, a special revenue nonmajor governmental fund. This change constitutes a change in the County's reporting entity.

The Management's Discussion and Analysis on pages 3 through 17, the Budgetary Comparison Schedules on pages 83 through 87, the Schedule of Agent Retirement Plans' Funding Progress on page 88, and the Infrastructure Assets information on page 89 are not a required part of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion on them.

In accordance with *Government Auditing Standards*, we will also issue our report on our consideration of the County's internal control over financial reporting and on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Debbie Davenport
Auditor General

October 12, 2007

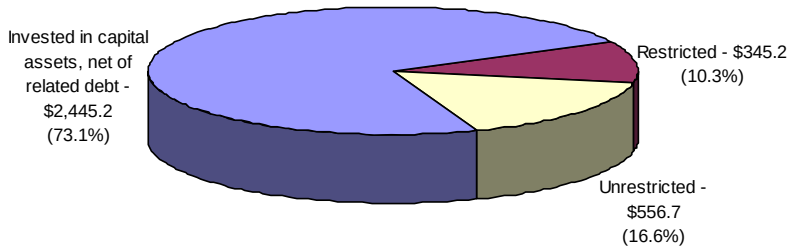
# Maricopa County
# Management's Discussion and Analysis

This discussion and analysis is intended to be an easily readable analysis of Maricopa County's (County) financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the Transmittal Letter that begins on page vii and with the County's basic financial statements following this section.

**Financial Highlights**

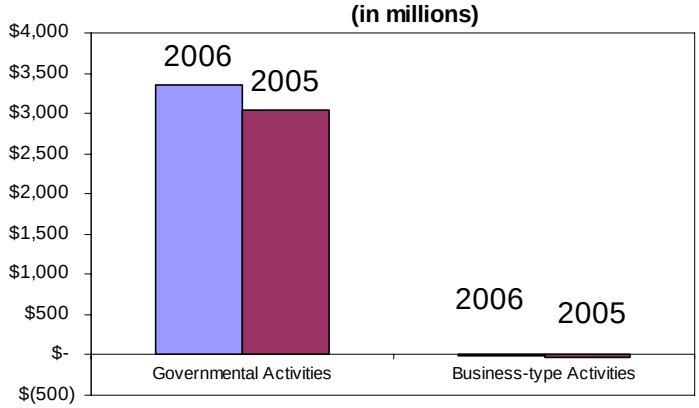
- The total assets of the County exceeded its liabilities at the close of the fiscal year by $3,347.1 million (net assets), an increase of 10.2 percent from the prior year. Of this amount, $556.7 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.

**Composition of Net Assets**
**(in millions)**




- The County's total net assets as reported in the Statement of Activities increased by $344.8 million, a 257.3 percent increase over the prior period's increase in net assets. Of this amount, $316.0 million is attributed to governmental activities and $28.8 million is attributable to business-type activities. The significant increase from fiscal year 2005 is partly attributable to the transition of the Medical Center to the Maricopa County Special Health Care District, a separate legal entity, in fiscal year 2005. The transition resulted in a $108.7 million loss on the closure of the Medical Center (business-type activities) during fiscal year 2005, of which there was no related activity in fiscal year 2006.

**Net Assets by Activity**
**(in millions)**




- The County's governmental funds reported combined fund balances of $981.6 million, an increase in fund balance of $167.2 million over the prior fiscal year. Approximately 95.1 percent of the combined fund balances or $933.6 million is unreserved and available to meet the County's current and future needs.

- Unreserved fund balance for the General Fund increased by 26.1 percent to $539.6 million; approximately 66.1 percent of total General Fund expenditures. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.

- The County's proprietary funds reported combined total net assets of ($3.3) million, of which total unrestricted net assets were ($4.6) million.

**Overview of the Financial Statements**

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements. The Combining and Individual Fund Statements and Schedules – Nonmajor Funds begin on page 100.

**Government-wide Financial Statements** are designed to provide readers with a broad overview of the County's finances, in a manner similar to private-sector businesses.

- The *Statement of Net Assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

- The *Statement of Activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a portion of their costs through user fees and charges *(business-type activities)*. The governmental activities of the County include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; education; and interest on long-term debt. The business-type activities of the County include the Arizona Health Care Cost Containment System (AHCCCS)—Arizona Long-Term Care System (ALTCS) program, AHCCCS—Acute Health Care program, Non-AHCCCS Health Care program (Senior Select), and Solid Waste Management.

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. The reporting entity is comprised of the primary government, which includes Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, and the Maricopa County Street Lighting Districts. The Housing Authority of Maricopa County and Maricopa County Sports Commission are reported as a discretely presented component units.

*The Government-wide financial statements can be found on pages 23-25 of this report.*

**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: *governmental funds, proprietary funds and fiduciary funds.*

- ***Governmental funds*** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows* and *outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements. Governmental funds include the general, special revenue, debt service, and capital projects funds.

  Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

  The County reports three major governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Detention Operations, and County Improvement Debt funds.

  Data from the other governmental funds (nonmajor) are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements,* which begin on page 100 of this report.

  *The governmental funds financial statements can be found on pages 26-30 of this report.*

- ***Proprietary funds*** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Arizona Health Care Cost Containment System (AHCCCS)—Acute Health Care program, AHCCCS—Arizona Long-Term Care System (ALTCS) program, and the Non-AHCCCS Health Care program (Senior Select). The County also reports the operations of Solid Waste Management as an enterprise fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its equipment services, telecommunications, reprographics, risk management, employee benefits trust, and sheriff warehouse functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

  Fund financial statements for the proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The AHCCCS—ALTCS program (ALTCS Fund), the AHCCCS—Acute Health Care program (Maricopa Health Plan Fund), and Solid Waste Management Fund operations are considered to be major funds of the County. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements, which begin on page 229 of this report.

  *The proprietary fund financial statements can be found on pages 32-37 of this report.*

- ***Fiduciary funds*** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

  *The fiduciary funds financial statements can be found on pages 38-39 of this report.*

**Notes to the Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 44-79 of this report.

**Required Supplementary Information** is presented concerning the County's General Fund and Detention Operations Fund. A budgetary comparison schedule has been provided for both of these funds to demonstrate compliance with budget and additional information is provided by the Notes to Budgetary Comparison Schedules. Also presented is the schedule of funding progress for the County's two agent retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 83-89 of this report.

**Government-wide Financial Analysis**

This year is the fifth fiscal year that the County applied Governmental Accounting Standards Board (GASB) Statement No. 34.

***Net Assets***

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Assets of the County for June 30, 2006, as compared to the prior year.

**Statement of Net Assets**
**As of June 30**
**(in millions)**

| | Governmental Activities | | Business-type Activities | | Total | | |
|---|---|---|---|---|---|---|---|
| | 2006 | 2005* | 2006 | 2005* | 2006 | 2005* | % Chg P/Y |
| Current and other assets | $ 1,226.9 | $ 1,082.7 | $ 26.8 | $ 55.5 | $ 1,253.7 | $ 1,138.2 | 10.2% |
| Capital assets | 2,546.2 | 2,412.4 | 1.4 | 1.5 | 2,547.6 | 2,413.9 | 5.5 |
| Total assets | 3,773.1 | 3,495.1 | 28.2 | 57.0 | 3,801.3 | 3,552.1 | 7.0 |
| Current liabilities | 180.9 | 199.0 | 13.1 | 71.9 | 194.0 | 270.9 | (28.4) |
| Long-term liabilities | 241.8 | 261.7 | 18.4 | 17.2 | 260.2 | 278.9 | (6.7) |
| Total liabilities | 422.7 | 460.7 | 31.5 | 89.1 | 454.2 | 549.8 | (17.4) |
| Net assets | | | | | | | |
| Invested in capital assets, Net of related debt | 2,443.9 | 2,316.3 | 1.3 | 1.4 | 2,445.2 | 2,317.7 | 5.5 |
| Restricted | 345.2 | 260.5 | 0.0 | 0.0 | 345.2 | 260.5 | 32.5 |
| Unrestricted | 561.3 | 457.6 | (4.6) | (33.5) | 556.7 | 424.1 | 31.3 |
| Total net assets | $ 3,350.4 | $ 3,034.4 | (3.3) | $ (32.1) | $ 3,347.1 | $ 3,002.3 | 11.5 |

* The business-type activities and total columns' total net assets and long-term liabilities amount for fiscal year 2005 were restated for a change in the liability for closure and postclosure cost in the amount of $7.3 million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. In addition, the governmental activities and total columns' total net assets amount for fiscal year 2005 were restated by ($28.7) million for various adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

The largest increase in the County's Statement of Net Assets was in current and other assets, which increased $115.5 million or 10.2 percent from the prior fiscal year. This is due to an increase in cash of $113.8 million, which is comprised of $127.1 and ($13.3) million in governmental and business-type

activities, respectively. The increase in governmental activities cash is due to an increase in revenues of $200.9 million, which exceeded the increase in expenditures of $104.3 million. See page 9 for additional information. The decrease in business-type activities cash is due to the closure or transfer of the health plans. See pages 9 and 12 for additional information. The other large fluctuation on the Statement of Net Assets was in current liabilities, with a decrease of $76.9 million or 28.4 percent from the prior fiscal year, of which $58.8 million is attributed to business-type activities. The decrease in business-type activities current liabilities is due to a decrease in medical claims payable of $51.8 million from the prior fiscal year and is a result of the closure or transfer of the health plans. See pages 9 and 12 for additional information.

At June 30, 2006, the County's combined governmental activities and business-type activities assets exceeded liabilities by approximately $3.3 billion. The governmental activities comprise 91.6 percent of the increase from the prior year, with an increase in net assets as reported in the statement of activities of $316.0 million. The increase for governmental activities is attributed to the increase in the County's capital assets and tax revenue, as discussed below. The increase in business-type activities net assets of $28.8 million from the prior year is mainly attributed to transfers in from the General Fund to cover deficits in the Maricopa Health Plan, ALTCS and Non-AHCCCS Health Plans Funds.

By far, the largest portion - $2.4 billion or 73.1 percent - of the County's net assets reflects the investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, infrastructure and construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The governmental activities comprise 99.9 percent of this component of net assets.

This component of net assets for governmental activities increased by $127.6 million due to the County's investment in its capital assets, particularly the construction related to the justice courts and administrative facilities, for which a total of $46.0 million was expended and included $32.6 million in the County Improvement Fund, $7.3 million in the General Fund County Improvement Fund, $5.6 million in the Detention Capital Projects Fund, and $.5 million in the Intergovernmental Capital Projects Fund. A large portion of the remaining increase can be attributed to the infrastructure capital projects of the Flood Control District and the Transportation Department. These projects are accounted for in the Flood Control Capital Projects Fund and the Transportation Capital Projects Fund, which had capital outlay expenditures of $58.0 and $83.4 million, respectively. Further, the County received $29.0 million in Transportation infrastructure capital asset donations that were received from other jurisdictions. The business-type activities invested in capital assets did not significantly change from the prior fiscal year and any changes mainly represent increases in accumulated depreciation.

The second component of the County's total net assets, $345.2 million or approximately 10.3 percent, represents resources that are subject to external restrictions on how they may be used. The governmental activities comprise 100 percent of this component of net assets. This component increased for governmental activities by $84.7 million. The increase in governmental activities restricted net assets is mainly attributable to the public safety function, with a fund balance increase of $82.5 million from the prior fiscal year. The net asset increase in this function is attributable to an increase in sales taxes for detention operations of $18.7 million and a decrease in the expenditures and transfers out related to the detention facilities construction of $9.9 and $32.6 million, respectively.

The final component consists of unrestricted net assets, $556.7 million or 16.6 percent, and may be used to meet the County's ongoing obligations. The governmental activities comprise 100.8 percent of this component. Unrestricted net assets for governmental activities increased from fiscal year 2005 by $103.7 million, or 22.7 percent. The increase in unrestricted net assets can be attributed to an increase in tax revenue recorded in the General Fund. Unrestricted property tax, sales tax and vehicle license tax revenues increased $37.7, $60.1, and $15.4 million, respectively, from the prior fiscal year.

### *Changes in Net Assets*

As discussed previously, the County's total net assets of $3.3 billion increased by $344.8 million as reported in the Statement of Activities. Of this amount, $316.0 million, or 91.6 percent, is attributable to governmental activities, and $28.8 million is related to business-type activities. A discussion of each is presented below.

The following table reflects the condensed Statement of Activities of the County for the fiscal year 2006 compared to the prior year and indicates the changes in net assets for Governmental and Business-type Activities:

**Statement of Activities**
**For the Fiscal Years Ended June 30, 2006 and June 30, 2005**
**(in millions)**

| | Governmental Activities | | Business-type Activities | | Total | | % Chg |
|---|---|---|---|---|---|---|---|
| | 2006 | 2005* | 2006 | 2005* | 2006 | 2005* | P/Y |
| Revenues: | | | | | | | |
| Program revenues: | | | | | | | |
| Charges for services | $ 203.7 | $ 167.4 | $ 84.0 | $ 518.3 | $ 287.7 | $ 685.7 | (58.0)% |
| Operating grants and contributions | 393.4 | 382.4 | | 2.5 | 393.4 | 384.9 | 2.2 |
| Capital grants and contributions | 42.5 | 39.0 | | .1 | 42.5 | 39.1 | 8.7 |
| General revenues: | | | | | | | |
| Taxes | 1,207.5 | 1,075.1 | | | 1,207.5 | 1,075.1 | 12.3 |
| Other | 44.9 | 27.2 | 0.5 | 1.0 | 45.4 | 28.2 | 61.0 |
| Total Revenues | 1,892.0 | 1,691.1 | 84.5 | 521.9 | 1,976.5 | 2,213.0 | (10.7) |
| Expenses: | | | | | | | |
| General government | 163.0 | 157.8 | | | 163.0 | 157.8 | 3.3 |
| Public safety | 782.1 | 685.8 | | | 782.1 | 685.8 | 14.0 |
| Health, welfare and sanitation | 433.8 | 439.8 | | | 433.8 | 439.8 | (1.4) |
| Other** | 131.1 | 122.3 | | | 131.1 | 122.3 | 7.2 |
| AHCCCS–ALTCS program | | | 56.7 | 252.2 | 56.7 | 252.2 | (77.5) |
| AHCCCS–Acute Health Care program | | | 40.0 | 132.3 | 40.0 | 132.3 | (69.7) |
| Non-AHCCCS Health Care program | | | | 29.6 | | 29.6 | (100.0) |
| Solid Waste Management | | | 2.4 | 0.3 | 2.4 | 0.3 | 700.0 |
| Medical Center | | | | 169.0 | | 169.0 | (100.0) |
| Total Expenses | 1,510.0 | 1,405.7 | 99.1 | 583.4 | 1,609.1 | 1,989.1 | (19.1) |
| Excess (deficiency) before gain (loss) on disposal of capital assets and transfers | 382.0 | 285.4 | (14.6) | (61.5) | 367.4 | 223.9 | 64.1 |
| Gain (loss) on disposal of capital assets | (22.6) | (18.7) | | | (22.6) | (18.7) | 20.9 |
| Special item – loss on closure of business activity | | | | (108.7) | | (108.7) | (100.0) |
| Transfers | (43.4) | (37.0) | 43.4 | 37.0 | | | |
| Change in net assets | 316.0 | 229.7 | 28.8 | (133.2) | 344.8 | 96.5 | 257.3 |
| Net assets – beginning | 3,034.4 | 2,804.7 | (32.1) | 101.1 | 3,002.3 | 2,905.8 | 3.3 |
| Net assets – ending | $3,350.4 | $3,034.4 | $ (3.3) | $ (32.1) | $ 3,347.1 | $ 3,002.3 | 11.5 |

* The business-type activities and total columns' total net asset amount for fiscal year 2005 were restated for a change in the liability for closure and postclosure cost in the amount of $7.3 million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. In addition, the governmental activities and total columns' total net assets amount for fiscal year 2005 were restated by ($28.7) million for various adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

**The functions of highways and streets, culture and recreation, and education along with interest on long-term debt are shown in the condensed statement of activities above as other expenses.

### *Governmental Activities*

As previously mentioned, governmental activities contributed $316.0 million, or 91.6 percent, of the $344.8 million increase in net assets of the County. This increase can be attributed to the treatment of capital outlay and depreciation expense in the government-wide statements and to the increase in tax revenues.

One of the main differences a reader will see between the governmental funds reported in the fund financial statements and the Statement of Activities is that governmental funds in the fund financial statements report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is reported as a capital asset and the expense of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlay expenditures exceeded depreciation expense in the current period by $127.0 million. As a result, net capital assets increased by this amount, resulting in a net positive change to net assets.

In the government-wide statement of activities, the significant revenues reported for governmental activities included County-levied taxes, general sales taxes, vehicle license taxes and operating grants. Taxes and operating grants represent 63.8 and 20.8 percent, respectively, of total governmental activities revenues for fiscal year 2006. Tax revenues increased by $132.4 million from sales taxes of $60.1 million, property taxes levied of $37.7 million, other County-levied taxes of $19.2 million, and vehicle license taxes of $15.4 million. The increase in tax revenues can be attributed to a strong economy, increasing County population, and higher property values. Operating grants remained stable, increasing only $11.0 million. Tax and other operating revenues provide the principal support for the functions of the County, which include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education.

Although governmental activities revenues increased by $200.9 million, or 11.9 percent, over the prior period, this increase was offset by an increase in expenses. Governmental activities expenses increased by $104.3 million, or 7.4 percent, over the prior period. The largest increase is from the public safety function of $96.3 million and includes increases in the General Fund of $64.8 million and Detention Operations Fund of $41.1 million. The increases in both the General and Detention Operations funds were mainly due to an increase in personnel and payroll expenses. These increases can be attributed to an increase in staffing for the justice departments and the various detention and justice facilities, which completed construction in fiscal year 2005 and were fully operational in fiscal year 2006. In addition, County-wide market rate salary adjustments were implemented during fiscal year 2006.

***Business-Type Activities***

As discussed earlier, the business-type activities of the County include Solid Waste Management and the Maricopa Managed Care Systems, which is comprised of Arizona Health Care Cost Containment System (AHCCCS) — Acute Health Care program, AHCCCS — Arizona Long-Term Care System (ALTCS) program, and the Non-AHCCCS Health Care program (Senior Select). Business-type activities total net assets increased by $28.8 million from the prior fiscal year, for total net assets at June 30, 2006, of ($3.3) million. Solid Waste Management comprised ($1.6) million or (5.6) percent of the change in net assets for fiscal year 2006. Solid Waste Management realized an increase in the Hassyampa Superfund Site Liability of $1.8 million during fiscal year 2006, which contributed to the decrease in net assets of ($1.6) million. Besides the increase in Superfund Liability, Solid Waste Management activities during fiscal year 2006 remained consistent with the prior year. The Maricopa Managed Care Systems (MMCS) comprised $30.4 million or 105.6 percent of the total increase in business-type activities. The increase in MMCS net assets is primarily from General Fund subsidies to the three health care programs, which totaled $43.4 million. Overall, MMCS revenues and expenditures decreased 78.2 and 84.1 percent, respectively, from fiscal year 2005 due to the closure or transfer of the various health care programs. On September 30, 2005, the AHCCCS – Acute Health Care program was transferred to the Maricopa County Special Health Care District, a separate legal entity, and the AHCCCS — ALTCS program was discontinued. Further, the Senior Select program was closed during the prior fiscal year. These programs also experienced decreasing membership prior to their actual discontinuations.

The primary revenue source for business-type activities is charges for services, which comprise $84.0 million or 99.4 percent of total business-type operating revenues. This component consists mainly of patient service revenues and charges for services revenues from the Maricopa Managed Care Systems, which include inpatient and outpatient medical and nursing services; attendant care services; and managed institutional, home, and community-based long-term care services. The primary expense for

business-type activities consists of medical and personal services costs that account for $87.8 million of the $97.0 million in operating expenses. As noted above, Maricopa Managed Care Systems revenues and expenditures decreased 78.2 percent and 84.1 percent, respectively, from fiscal year 2005 due to the closure or transfer of the various health care programs.

**Financial Analysis of the County's Funds**

As noted earlier, the County uses *fund accounting* to ensure and demonstrate compliance with finance-related legal requirements.

***Governmental Funds***. Governmental activities are contained in the general, special revenue, debt service, and capital projects funds. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

As of June 30, 2006, the governmental funds reported combined fund balances of $981.6 million and an increase in fund balance of $167.2 million over the prior fiscal year. Approximately 95.1 percent of the combined fund balances or $933.6 million is available to meet the County's current and future needs (unreserved fund balance). The remaining fund balance is reserved for inventories, intergovernmental loans, advances and debt service.

The following funds are the County's major governmental funds:

The General Fund is the County's primary operating fund. At the end of the current fiscal year, unreserved fund balance of the General Fund was $539.6 million, while total fund balance reached $565.2 million. This represents an increase in fund balance from the prior year of $134.0 million, or 31.1 percent. This increase can be attributed to increases in tax revenue of $27.4 million and intergovernmental revenue of $71.0 million. These increases were offset by increases in public safety expenditures of $45.6 million and operating transfers out of $20.6 million. See pages 11 and 12 for additional information. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to the total fund expenditures. Unreserved fund balance represents 66.1 percent of the total fiscal year 2006 General Fund expenditures, while total fund balance represents 69.3 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

The Detention Operations Fund is a special revenue fund that was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election to be used for jail facility operations.

The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the jail tax revenue along with transfers from the General Fund for maintenance of effort (MOE). The MOE transfer from the General Fund is used to support the jail detention operations. Arizona Revised Statutes require the County to calculate the maintenance of effort transfer on an annual basis. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $123.8 million, of which more than 99 percent is unreserved. This was an increase in total fund balance of $47.0 million, or 61.3 percent, from the prior fiscal year. Although the fund had more expenditures than revenues by $83.8 million, the increase in fund balance can be partially attributed to net transfers of $130.7 million, which was a net increase of $45.2 million over the prior year. Transfers from the General Fund for maintenance of effort were $145.7 million while transfers to the Detention Capital Projects Fund were $15.0 million. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

The County Improvement Debt Fund is a debt service fund that accounts for the debt service on the Lease Revenue Bonds, Series 2001; Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. The fund balance is set aside for future debt service on the Lease Revenue Bonds, Series 2001, and each year the fund balance will be reduced by the annual debt service payment until the debt is satisfied. Funding for the Lease Revenue Refunding Bonds, Series 2003, is provided by transfers from the departments who benefited by the refunding bond issue and intergovernmental revenue from the Maricopa County Special Health Care District. Funding for the Lease Trust Certificates, Series 2004, is provided by pledged contributions from various donors that are used to repay Maricopa County for long-term financing pertaining to the Human Services Campus improvements. At the end of the current fiscal year, unreserved fund balance of the County Improvement Debt Fund was $18.8 million, while total fund balance was $27.2 million.

The following table presents the amount of all governmental funds revenues from various sources as well as increases or decreases from the prior year.

**Revenues Classified by Source**
**Governmental Funds**
**(in millions)**

| | 2006 | | 2005 | | Increase/(Decrease) | |
|---|---|---|---|---|---|---|
| *Revenues by Source* | Amount | Percent of Total | Amount | Percent of Total | Amount | % Chg P/Y |
| Taxes | $ 601.2 | 33% | $ 556.8 | 34% | $ 44.4 | 8.0% |
| Intergovernmental | 1,025.7 | 55 | 904.2 | 55 | 121.5 | 13.4 |
| Other | 226.0 | 12 | 191.6 | 11 | 34.4 | 18.0 |
| Totals | $ 1,852.9 | 100% | $ 1,652.6 | 100% | $ 200.3 | 12.1 |

During fiscal year 2006, the County experienced an increase in governmental revenues from the previous year of $200.3 million, a 12.1 percent increase. This increase is attributable to increases in taxes revenue and intergovernmental revenue of $44.4 and $121.5 million, respectively. Intergovernmental and taxes revenues comprises 88 percent of total governmental funds revenue. Tax revenues increased primarily from property tax revenue of $34.4 million. Although the County decreased their property tax levy rate, an increase in the assessed value and new housing resulted in the additional revenue. The intergovernmental revenues increase was mainly attributable to an increase in the sales tax apportionment of $60.1 million and vehicle license tax apportionment of $15.4 million, as reported in the General Fund. The increases of sales and vehicle license tax apportionment can be attributed to the County's increasing economic vitality.

The following table presents the amount of all governmental funds expenditures by function compared to prior year amounts.

**Expenditures by Function**
**Governmental Funds**
**(in millions)**

| | 2006 | | 2005 | | Increase/(Decrease) | |
|---|---|---|---|---|---|---|
| *Expenditures by Function* | Amount | Percent of Total | Amount | Percent of Total | Amount | % Chg P/Y |
| General government | $ 131.0 | 8% | $ 130.1 | 9% | $ .9 | .7% |
| Public safety | 733.2 | 45 | 636.9 | 41 | 96.3 | 15.1 |
| Health, welfare and sanitation | 430.6 | 26 | 437.8 | 29 | (7.2) | (1.6) |
| Capital outlay | 232.9 | 14 | 205.9 | 14 | 27.0 | 13.1 |
| Other | 118.7 | 7 | 113.3 | 7 | 5.4 | 4.8 |
| Totals | $ 1,646.4 | 100% | $ 1,524.0 | 100% | $ 122.4 | 8.0 |

Expenditures from governmental fund types for fiscal year 2006 increased by $122.4 million, an 8.0 percent increase from the prior year. The most significant changes were in public safety and capital outlay expenditures with increases of $96.3 and $27.0 million, respectively. The increase in public safety was attributed to $86.6 million in additional payroll and personnel expenditures. The increase in personnel and payroll expenditures is partially attributed to the County-wide market rate salary adjustments implemented during fiscal year 2006. In addition, the increase in personnel and payroll can be attributed

to an increase in staffing for the justice departments and the various detention and justice facilities, which completed construction in fiscal year 2005 and were fully operational in fiscal year 2006. The increase in capital outlay expenditures is attributed to increases in transportation and flood control capital projects of $32.7 and $15.3 million, respectively, during fiscal year 2006. These increases were offset by decreases in capital outlay expenditures in detention and general county improvement capital outlay expenditures of $9.9 and $ 12.5 million, respectively.

***Proprietary funds.*** The County's proprietary funds (enterprise funds) provide the same information found in the government-wide financial statements (business-type activities), but in more detail. Internal Service Funds, although proprietary funds, are not included in the following section.

As of June 30, 2006, the proprietary funds reported combined net assets of ($3.3) million and an increase in fund balance of $28.8 million over the prior fiscal year. Of the total fund balance, $1.3 million is invested in capital assets, net of related debt, $7.6 thousand is restricted for debt service, and the remainder is unrestricted.

The following funds are the County's major enterprise funds:

The Arizona Long-Term Care System (ALTCS) Fund accounts for the AHCCCS—Arizona Long-Term Care System (ALTCS) program, which is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS). On September 30, 2005, the AHCCCS—ALTCS program was discontinued. As a result, the ALTCS Fund had a $166.9 million or 75.6 percent decrease in operating revenues and a $192.4 million or 77.7 percent decrease in operating expenses from the prior year. Operating revenues consist of charges for patient services of $53.8 million and operating expenses consisted primarily of medical and personal services of $50.9 and $2.7 million, respectively. The ALTCS Fund had a $1.4 million operating loss for fiscal year 2006. During the fiscal year, the County General Fund transferred $4.8 million as a subsidy. The Fund's fiscal year-end net assets balance increased $2.0 million to ($4.8) million, this increase can be attributed to the General Fund subsidy of $4.8 million.

The Maricopa Health Plan Fund is an acute health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on AHCCCS—Acute Health Care program enrollment. On September 30, 2005, the AHCCCS—Acute Health Care program was transferred to the Maricopa County Special Health Care District, a separate legal entity. As a result, operating revenues decreased by $87.8 million or 74.7 percent and operating expenses decreased $90.1 million or 69.6 percent. Operating revenues consist entirely of charges for services revenue of $29.8 million and operating expenses consist mainly of personal services of $4.2 million and medical services of $29.5 million. The Maricopa Health Plan Fund had a net operating loss of $9.6 million. During fiscal year 2006, the County General Fund transferred $35.2 million as a subsidy. The Fund's fiscal year-end net assets balance increased $24.9 million to $4.2 million from the prior fiscal year-end. This increase in net assets is attributable to the General Fund subsidy of $35.2 million.

The Solid Waste Management Fund accounts for the activities that assist the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes managing the County's landfills and transfer stations, which provide solid waste transfer, disposal and recycling services to County residents. The Solid Waste Management Fund also accounts for the County's environmental liabilities for closure and postclosure care costs associated with its landfills. The beginning net assets balance for Solid Waste Management was restated to ($1.2) million for a change in the liability for closure and postclosure cost in the amount of ($7.3) million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. Operating revenues consist primarily of charges for services to citizens and municipalities for solid waste management services of $360.9 thousand. Operating expenses for the fiscal year consisted primarily of the increase in the Hassyampa Superfund Site Liability of $1.8 million. Besides the increase in

Superfund Liability, Solid Waste Management activities during the fiscal year remained consistent with the prior fiscal year. The fund's fiscal year-end net assets balance decreased $1.6 million to ($2.8) million at June 30, 2006. This decrease can be attributed to an increase in the Hassyampa Superfund Site Liability during fiscal year 2006.

The following table shows actual revenues, expenses and results of operations for the current fiscal year for all proprietary funds (enterprise funds):

**Statement of Revenues, Expenses and Changes in Fund Net Assets**
**Proprietary Funds**
**(in millions)**

| | 2006 | 2005 | Increase/(Decrease) Amount | Increase/(Decrease) % Chg P/Y |
|---|---|---|---|---|
| Operating revenues | $ 84.0 | $ 518.3 | $ (434.3) | (83.8)% |
| Operating expenses | 97.0 | 574.9 | (477.9) | (83.1) |
| Operating loss | (13.0) | (56.6) | 43.6 | (77.0) |
| Nonoperating revenues (expenses), net | (1.6) | (4.9) | 3.3 | (67.3) |
| Loss before transfers and special item | (14.6) | (61.5) | 46.9 | (76.3) |
| Special item – loss on closure of business activity | | (108.7) | 108.7 | (100.0) |
| Transfers, net | 43.4 | 37.0 | 6.4 | 17.3 |
| Change in net assets | $ 28.8 | $ (133.2) | $ 162.0 | (121.6) |

At June 30, 2006, revenues and expenses for business-type activities accounted for 4.3 and 5.7 percent of the County's total fund-based revenues and expenses, respectively. The Maricopa Managed Care Systems (MMCS) comprised 99.1 and 97.5 percent of the proprietary funds operating revenues and expenses, respectively.

The increase in net assets of $28.8 million is primarily from General Fund subsidies of the three health care programs operated by MMCS, which totaled $43.4 million. Overall, revenues and expenses decreased significantly from fiscal year 2005 due to the closure of the health care programs. On September 30, 2005, the Arizona Health Care Cost Containment System (AHCCCS) – Acute Health Care program was transferred to the Maricopa County Special Health Care District, a separate legal entity, and the AHCCCS—Arizona Long-Term Care System (ALTCS) program was discontinued. These programs also experienced decreasing membership prior to their actual discontinuations.

### General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in an increase in revenue of $18.3 million and a decrease in expenditures of $ .9 million. The revenue increase was a result of a $16.2 million increase in budgeted intergovernmental revenue for disproportionate share revenue. Significant favorable expenditure variances, as compared to the budget, were incurred in the General Government Department (general government function) of $141.7 million. The savings were a result of spending from contingency and reserve funds that was less than anticipated. No variances between the budget to actual amounts were significant enough to affect the County's ability to provide future services.

### Capital Assets and Long-Term Liabilities

#### ***Capital Assets***

The County's capital assets balance for its governmental and business-type activities as of June 30, 2006, were $2.5 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. Capital assets, net of accumulated depreciation, increased by $133.7 million, or 5.5 percent, from the prior year. Of this amount, $133.8 million, or 100.1 percent, is attributable to governmental activities, and ($.1) million is related to business-type activities.

Capital assets for the governmental and business-type activities are presented below (in millions) to illustrate changes from the prior year:

| | Governmental Activities | | Business-type Activities | | Total | | % Chg |
|---|---|---|---|---|---|---|---|
| | 2006 | 2005* | 2006 | 2005 | 2006 | 2005* | P/Y |
| Land | $ 496.7 | $ 483.8 | $ 1.2 | $ 1.2 | $ 497.9 | $ 485.0 | 2.7% |
| Infrastructure | 553.0 | 507.3 | 0.0 | 0.0 | 553.0 | 507.3 | 9.0 |
| Buildings and improvements (net of accumulated depreciation) | 1,046.1 | 1,021.7 | 0.0 | 0.0 | 1,046.1 | 1,021.7 | 2.4 |
| Machinery and equipment (net of accumulated depreciation) | 71.9 | 67.0 | 0.2 | 0.3 | 72.1 | 67.3 | 7.1 |
| Construction in progress | 207.3 | 156.8 | 0.0 | 0.0 | 207.3 | 156.8 | 32.2 |
| Infrastructure (net of accumulated depreciation) | 171.2 | 175.8 | 0.0 | 0.0 | 171.2 | 175.8 | (2.6) |
| Totals | $ 2,546.2 | $ 2,412.4 | $ 1.4 | $ 1.5 | $ 2,547.6 | $ 2,413.9 | 5.5 |

* The governmental activities and total columns' capital asset amounts for fiscal year 2005 were restated for various prior period corrections. See Note 3 – Beginning Balances Restated for additional information.

The most significant impact on the increase in governmental activities capital assets for the fiscal year ended June 30, 2006, was in the increase in infrastructure-related construction in progress of $54.4 million and Transportation Department completed infrastructure assets of $17.8 million. The County reports infrastructure assets, which consist of the Flood Control District and Transportation Department infrastructure, in the government-wide financial statements in accordance with GASB Statement No. 34. Additional information regarding infrastructure assets can be found in the Notes to the Financial Statements (Note 1 – Summary of Significant Accounting Policies and Note 11 – Capital Assets).

The Flood Control District infrastructure assets consist of drainage systems, dams, flood channels and canals. Flood Control infrastructure is reported using the depreciation approach and the County uses the straight-line method of depreciation on these assets. At June 30, 2006, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $260.9, $171.2, and $115.8 million, respectively, net of any related accumulated depreciation.

The Transportation Department infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using an asset management system and will document that the infrastructure assets are being preserved at the established condition level. During fiscal year 2006, the condition level of both systems was within the established condition level. Further, for the roadway system, there were no significant differences of the actual maintenance/preservation costs from the estimated costs. Actual maintenance/preservation costs of the bridge system were $154,902 below estimated costs. See Required Supplementary Information on page 89 for additional information. At June 30, 2006, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $133.0, $552.6, and $47.9 million, respectively.

Capital assets for business-type activities decreased $.1 million during the fiscal year, which is attributed to the annual depreciation of the Solid Waste Management assets. Due to the closure of the three health care programs during fiscal year 2006, assets associated with these programs were deleted; however, as these assets were fully depreciated, these disposals did not affect the net capital asset balance at June 30, 2006.

***Long-Term Liabilities***

At June 30, 2006, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) of $260.2 million, which represents an $18.5 million decrease from the restated prior year balance of $278.7 million. The County restated the beginning balance for a ` in the liability for closure and postclosure cost in the amount of $7.3 million. This restatement was a result of the County reassessing the cost for closure and postclosure costs with the assistance of a consultant. See Note 3 – Beginning Balances Restated for additional information. The majority of the $18.5 million decrease is attributable to the defeasance of Lease Revenue Bonds, Series 2001, of $10.6 million and debt service payments made during fiscal year 2006 for Lease Revenue Bonds ($9.3 million), Lease Trust Certificates ($4.6 million), Stadium District revenue bonds ($2.7 million), and Stadium District contractual obligations ($2 million). The largest components of long-term liabilities at June 30, 2006, consisted of Lease Revenue Bonds - $81.2 million, Stadium District revenue bonds - $50.1 million, and reported claims and incurred but not reported claims - $59.3 million.

Maricopa County recently received an upgrade on all of its bond ratings from Moody's Investor Services, Fitch Ratings, and Standard & Poor's. On April 26, 2007, Moody's Investor Services upgraded Maricopa County's lease revenue bonds and certificate of participation ratings to Aa2 and Aa3, respectively. On April 25, 2007, Fitch Ratings rated Maricopa County's lease revenue bonds and certificates of participation at AA+. In addition, Moody's Investor Services and Fitch Ratings assigned an implied (issuer credit rating) general obligation rating of Aa1 and AAA, respectively. On August 21, 2007, Standard & Poor's rated Maricopa County's lease revenue bonds at AA+. Standard & Poor's also gave Maricopa County an implied (issuer credit rating) general obligation rating of AAA. At June 30, 2006, the County had no general obligation bonds outstanding. All rating agencies referred to the County's stable economic environment, strong financial profile, low debt burdens, and complete insulation from the health care system as reasons for the upgraded ratings.

Lease revenue bonds applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund) that was funded in prior years by transfers from the General Fund and is predominately unrestricted. At June 30, 2006, the fund balance in the County Improvement Debt Fund to pay future liabilities was $27.2 million. Proceeds from the bonds are currently being used for capital projects.

Stadium District revenue bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. On June 5, 2002, the Stadium District issued Revenue Refunding Bonds in the amount of $58.2 million (par value) of which, $50.1 million remains outstanding.

Reported and incurred but not reported claims applicable to governmental activities of $59.3 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $4.7 million from the prior year primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 13 – Long-Term Liabilities and Note 17 – Risk Management).

**Economic Factors and Next Year's Budget and Rates**

- Arizona's economy is projected to grow at a faster rate than the nation in 2007 and 2008, according to the Arizona Department of Economic Security. The State of Arizona expects payroll jobs to grow at 4.3 percent during the forecast period (www.workforce.az.gov).

- The population in Maricopa County continues to grow at a rapid pace. The U.S. Census Bureau reports that Maricopa County's population increased by 3.5 percent from fiscal year 2005 to 2006 (www.census.gov). The unemployment rate in Maricopa County, according to Arizona's Workforce, in July 2007 was 3.3 percent, which remains below both the state average of 3.7 percent and national average of 4.6 percent (www.workforce.az.gov). The job outlook is promising and Arizona is on track to add an additional 113,700 new jobs this year (www.workforce.az.gov).

- As reported by the U.S. Census Bureau, Maricopa County's population increased 22.6 percent from April 1, 2000 to July 1, 2006, which is higher than the United States overall population increase of 6.4 percent for the same time period. This suggests that more people are migrating to Arizona than to most other states (quickfacts.census.gov).

As part of the annual budget planning process, the County's Office of Management and Budget developed a financial forecast to assist in both short and long range financial planning. This forecast provides a conservative estimate of the County's fiscal condition through the next five years given a realistic economic forecast, current Board policies and existing laws. The forecast was instrumental in the determination of the fiscal year 2007 budget and tax rate. It was based on the following assumptions:

- Continued steady growth in assessed values, but at lower levels than current. As Maricopa County's primary (general operating) property tax levy hit its constitutional limit in FY 2005-06, increases in assessed values due to market appreciation have and will continue to drive reductions in the primary property tax rate.

- Normalized revenue growth in other State Shared Sales Tax, Vehicle License Tax, and Sales Tax (Detention Fund) revenues. These revenue sources have seen unprecedented growth over the last year, but this growth is not sustainable. Revenues will continue to grow, but at a more moderate pace.

- Discontinuation of Maricopa County's role as a managed care plan provider for the Arizona Health Care Cost Containment System (AHCCCS) and Arizona Long Term Care System (ALTCS) health plans, and no further patient care liabilities for these plans beyond FY 2006-07. The County will, nonetheless, continue to make mandated contributions to the State to fund the non-Federal match for these programs overall. The County's discontinuation of its ALTCS plan will cause an increase in capitation rates, which will drive up County contributions in the near term.

- The County's continued policy of "pay-as-you-go" financing of capital improvements. In the most likely scenario, a substantial portion of General Fund operating surpluses are applied to debt service payments associated with funding the Capital Improvement Program in lieu of a bond issue supported by dedicated taxes.

- Escalating costs associated with jail and juvenile detention operations due to opening of new facilities, as well as the general impact of criminal justice system caseloads that are increasing faster than the growth in the overall population.

- Steady increases in employee compensation and health care, including continuing efforts to restore salary levels to market-competitive levels.

At the end of the fiscal year, unreserved fund balance for the General Fund was $539.6, or 66.1 percent of total General Fund expenditures. Unreserved fund balance increased by almost 31.1 percent from the prior year. This is due to actual revenues in excess of actual expenditures. In accordance with Arizona Revised Statutes (A.R.S.), the entire amount will be budgeted in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. The estimated expenditures may include an amount for unanticipated contingencies or emergencies, per A.R.S. §42-17102.

**Request for Information**

This financial report is designed to provide our citizens, taxpayers, customers, investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Maricopa County Department of Finance, 301 W. Jefferson, Suite 960, Phoenix, AZ 85003, or at www.maricopa.gov.

# Basic Financial Statements

MARICOPA
1871
ARIZONA
COUNTY

# Maricopa County
# Definitions of Government-wide Financial Statements and Listing of Major Funds

### Government-wide Financial Statements

The **Statement of Net Assets** presents information on all of Maricopa County's assets and liabilities, with the difference between the two reported as net assets.

The **Statement of Activities** presents information showing how the government's net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows.

The above two statements are presented utilizing the following types of activities:

**Governmental Activities** – generally are financed through taxes and intergovernmental revenues.

**Business-type Activities** – are financed in whole or in part by fees charged to external parties.

### Major Funds

**General Fund** – is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

### Special Revenue Funds

**Detention Operations Fund** – was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election to be used for jail facility operations. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the receipt of tax revenue, jail operations expenditures, and transfers to the Detention Capital Projects Fund for construction of the adult and juvenile detention facilities.

### Debt Service Funds

**County Improvement Debt Fund** – accounts for the debt service on the Lease Revenue Bonds, Series 2001, the Lease Revenue Refunding Bonds, Series 2003, Lease Trust Certificates, Series 2004, and other long-term debt. Funding is provided by transfers from the General Fund, intergovernmental revenue from the Maricopa County Special Health Care District, a legally separate entity, and pledged contributions from various donors for the Human Services Campus.

### Enterprise Funds

**The Arizona Long-Term Care System (ALTCS) Fund** – is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS).

**Maricopa Health Plan Fund** – Accounts for the operation of the Acute Health Care program, an ambulatory health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on Acute Health Care program enrollment.

**Solid Waste Management Fund** – assists the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes an ever-increasing focus on reducing the amount of waste generated, maximizing resource recovery, proper management of special wastes, and environmentally sound disposal.

# Maricopa County
# Statement of Net Assets
June 30, 2006

| | PRIMARY GOVERNMENT | | | COMPONENT UNITS | | |
|---|---|---|---|---|---|---|
| | Governmental Activities | Business-type Activities | Total | Housing Authority | Sports Commission | Total |
| ASSETS | | | | | | |
| Cash in bank and on hand | $ 13,124,581 | $ 1,475 | $ 13,126,056 | $ 3,154,135 | $ 144,284 | $ 3,298,419 |
| Cash and investments held by County Treasurer | 906,681,852 | 14,306,705 | 920,988,557 | | | |
| Receivables (net of allowances for uncollectibles) | 23,298,775 | 12,300,072 | 35,598,847 | 5,601,647 | | 5,601,647 |
| Internal balances | 7,079,352 | (7,079,352) | | | | |
| Due from other governmental units | 196,667,773 | | 196,667,773 | | | |
| Inventories | 9,354,090 | | 9,354,090 | 131,989 | | 131,989 |
| Prepaids | 2,005,021 | 7,280,749 | 9,285,770 | 4,193 | | 4,193 |
| Deferred costs | 3,239,997 | | 3,239,997 | | | |
| Miscellaneous | 5,162,363 | 3,944 | 5,166,307 | | | |
| Intergovernmental loans | 21,052,400 | | 21,052,400 | | | |
| Advances to other funds | 60,834 | | 60,834 | | | |
| Cash and investments held by trustee – restricted | 39,145,301 | 7,556 | 39,152,857 | | | |
| Capital assets: | | | | | | |
| Land | 496,721,222 | 1,187,486 | 497,908,708 | 4,830,082 | | 4,830,082 |
| Buildings and improvements | 1,293,406,697 | 979,795 | 1,294,386,492 | 38,332,221 | | 38,332,221 |
| Machinery and equipment | 207,224,634 | 1,597,801 | 208,822,435 | 645,570 | 25,272 | 670,842 |
| Infrastructure – nondepreciable | 552,968,897 | | 552,968,897 | | | |
| Infrastructure – depreciable | 224,835,151 | | 224,835,151 | | | |
| Construction in progress | 207,289,501 | | 207,289,501 | 3,546,393 | | 3,546,393 |
| (Accumulated depreciation) | (436,207,360) | (2,413,368) | (438,620,728) | (24,991,904) | (23,764) | (25,015,668) |
| Total assets | 3,773,111,081 | 28,172,863 | 3,801,283,944 | 31,254,326 | 145,792 | 31,400,118 |
| LIABILITIES | | | | | | |
| Accounts payable | 62,469,303 | 4,245,582 | 66,714,885 | 105,533 | 1,182 | 106,715 |
| Accrued liabilities | 7,469,781 | 319,235 | 7,789,016 | | | |
| Employee compensation payable | 70,015,835 | 56,280 | 70,072,115 | 95,323 | | 95,323 |
| Interest payable | 2,415,661 | 580 | 2,416,241 | | | |
| Medical claims payable | | 8,448,256 | 8,448,256 | | | |
| Deferred revenue | 37,123,179 | | 37,123,179 | | | |
| Due to other governmental units | 173,643 | | 173,643 | | | |
| Deposits held for other parties | 1,252,920 | | 1,252,920 | 149,908 | | 149,908 |
| Noncurrent liabilities: | | | | | | |
| Due within one year | 49,411,423 | 1,323,164 | 50,734,587 | | | |
| Due in more than one year | 192,392,564 | 17,087,233 | 209,479,797 | 294,122 | | 294,122 |
| Total liabilities | 422,724,309 | 31,480,330 | 454,204,639 | 644,886 | 1,182 | 646,068 |
| NET ASSETS | | | | | | |
| Invested in capital assets, net of related debt | 2,443,905,934 | 1,253,947 | 2,445,159,881 | 22,362,362 | | 22,362,362 |
| Restricted for: | | | | | | |
| General government | 11,970,062 | | 11,970,062 | | | |
| Public safety | 224,907,701 | | 224,907,701 | | | |
| Highways and streets | 44,055,886 | | 44,055,886 | | | |
| Health, welfare and sanitation | 17,430,024 | | 17,430,024 | 1,239,117 | | 1,239,117 |
| Culture and recreation | 27,497,794 | | 27,497,794 | | | |
| Education | 26,729 | | 26,729 | | | |
| Debt service | 19,259,069 | 7,556 | 19,266,625 | | | |
| Unrestricted | 561,333,573 | (4,568,970) | 556,764,603 | 7,007,961 | 144,610 | 7,152,571 |
| Total net assets | $3,350,386,772 | $ (3,307,467) | $3,347,079,305 | $30,609,440 | $ 144,610 | $ 30,754,050 |

The notes to the financial statements are an integral part of this statement.

# Maricopa County
# Statement of Activities
For the Fiscal Year Ended June 30, 2006

| | | Program Revenues | | |
|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions |
| Functions/Programs | | | | |
| Primary government: | | | | |
| Governmental activities: | | | | |
| General government | $ 163,009,587 | $ 45,332,986 | $ 4,138,950 | $ 3,468,017 |
| Public safety | 782,136,857 | 102,807,289 | 96,077,144 | 384,540 |
| Highways and streets | 70,418,156 | 12,380,453 | 98,134,763 | 37,827,055 |
| Health, welfare and sanitation | 433,776,254 | 33,726,958 | 178,349,242 | 26,840 |
| Culture and recreation | 32,596,971 | 9,378,993 | 1,693,043 | 831,443 |
| Education | 20,220,846 | 82,561 | 14,982,370 | |
| Interest on long-term debt | 7,763,995 | | | |
| Total governmental activities | 1,509,922,666 | 203,709,240 | 393,375,512 | 42,537,895 |
| Business-type activities: | | | | |
| Arizona Health Care Cost Containment System (AHCCCS) – Arizona Long-Term Care System (ALTCS) program | 56,657,239 | 53,842,048 | | |
| AHCCCS – Acute Health Care program | 40,048,082 | 29,801,116 | | |
| Solid Waste Management | 2,400,374 | 360,864 | | |
| Other business-type activity | | | | |
| Total business-type activities | 99,105,695 | 84,004,028 | | |
| Total primary government | $ 1,609,028,361 | $ 287,713,268 | $ 393,375,512 | $ 42,537,895 |
| Component units: | | | | |
| Housing Authority | $ 16,729,967 | $ 1,532,264 | $ 15,211,092 | $ 1,220,162 |
| Sports Commission | 430,181 | 323,641 | 192,396 | |
| Total component units | $ 17,160,148 | $ 1,855,905 | $ 15,403,488 | $ 1,220,162 |
| General revenues: | | | | |
| Taxes: | | | | |
| Property taxes, levied for general purposes | | | | |
| Property taxes, levied for Flood Control District | | | | |
| Property taxes, levied for Library District | | | | |
| Share of state sales taxes | | | | |
| Sales tax – Jail construction and operation | | | | |
| Surcharge tax – Stadium District | | | | |
| Vehicle license tax | | | | |
| Grants and contributions not restricted to specific programs | | | | |
| Unrestricted investment earnings | | | | |
| Gain (loss) on disposal of capital assets | | | | |
| Miscellaneous | | | | |
| Transfers | | | | |
| Total general revenues and transfers | | | | |
| Change in net assets | | | | |
| Net assets (deficit), beginning, as restated | | | | |
| Net assets (deficit), ending | | | | |

The notes to the financial statements are an integral part of this statement.

| Net (Expense) Revenue and Changes in Net Assets | | | | | |
|---|---|---|---|---|---|
| Primary Government | | | Component Units | | |
| Governmental Activities | Business-type Activities | Total | Housing Authority | Sports Commission | Total |
| $ (110,069,634) | $ | $ (110,069,634) | | | |
| (582,867,884) | | (582,867,884) | | | |
| 77,924,115 | | 77,924,115 | | | |
| (221,673,214) | | (221,673,214) | | | |
| (20,693,492) | | (20,693,492) | | | |
| (5,155,915) | | (5,155,915) | | | |
| (7,763,995) | | (7,763,995) | | | |
| (870,300,019) | | (870,300,019) | | | |
| | (2,815,191) | (2,815,191) | | | |
| | (10,246,966) | (10,246,966) | | | |
| | (2,039,510) | (2,039,510) | | | |
| | (15,101,667) | (15,101,667) | | | |
| (870,300,019) | (15,101,667) | (885,401,686) | | | |
| | | | $ 1,233,551 | $ | $ 1,233,551 |
| | | | | 85,856 | 85,856 |
| | | | $ 1,233,551 | $ 85,856 | $ 1,319,407 |
| 388,190,146 | | 388,190,146 | | | |
| 61,763,471 | | 61,763,471 | | | |
| 17,366,792 | | 17,366,792 | | | |
| 457,785,985 | | 457,785,985 | | | |
| 137,876,660 | | 137,876,660 | | | |
| 6,498,814 | | 6,498,814 | | | |
| 138,003,052 | | 138,003,052 | | | |
| 1,858,155 | | 1,858,155 | | | |
| 29,479,569 | 447,790 | 29,927,359 | | | |
| (22,618,680) | 6,883 | (22,611,797) | | | |
| 13,558,451 | 12,914 | 13,571,365 | | | |
| (43,435,540) | 43,435,540 | | | | |
| 1,186,326,875 | 43,903,127 | 1,230,230,002 | | | |
| 316,026,856 | 28,801,460 | 344,828,316 | 1,233,551 | 85,856 | 1,319,407 |
| 3,034,359,916 | (32,108,927) | 3,002,250,989 | 29,375,889 | 58,754 | 29,434,643 |
| $ 3,350,386,772 | $ (3,307,467) | $ 3,347,079,305 | $ 30,609,440 | $ 144,610 | $ 30,754,050 |

# Maricopa County
# Balance Sheet
# Governmental Funds
June 30, 2006

| | General | Detention Operations | County Improvement Debt |
|---|---|---|---|
| ASSETS | | | |
| Cash in bank and on hand | $ 99,100 | $ 200 | $ |
| Cash and investments held by County Treasurer | 456,912,995 | 105,892,388 | 18,697,446 |
| Receivables | 14,265,561 | 719,279 | 4,071,159 |
| Due from other funds | 12,640,833 | | |
| Due from other governmental units | 97,174,779 | 27,908,451 | 22,115,360 |
| Inventories | 4,524,734 | 191,572 | |
| Miscellaneous | 549,233 | | |
| Intergovernmental loans | 21,052,400 | | |
| Advances to other funds | 60,834 | | |
| Cash and investments held by trustee - restricted | | | 19,651,785 |
| Total assets | $ 607,280,469 | $ 134,711,890 | $ 64,535,750 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | $ 17,801,743 | $ 5,264,012 | $ |
| Employee compensation payable | 13,754,605 | 5,621,630 | |
| Accrued liabilities | 1,206,896 | 451 | |
| Due to other funds | | | |
| Due to other governmental units | | 3,391 | |
| Interest payable | | | 2,179,912 |
| Bonds payable | | | 9,068,024 |
| Special assessment debt with governmental commitment | | | |
| Deferred revenue | 9,338,101 | | 26,075,156 |
| Deposits held for other parties | | | |
| Total liabilities | 42,101,345 | 10,889,484 | 37,323,092 |
| Fund balances: | | | |
| Reserved for: | | | |
| Inventories | 4,524,734 | 191,572 | |
| Intergovernmental loans | 20,984,387 | | |
| Advances | 48,668 | | |
| Debt service | | | 8,403,849 |
| Unreserved, reported in: | | | |
| General fund | 539,621,335 | | |
| Special revenue funds | | 123,630,834 | |
| Capital projects funds | | | |
| Debt service funds | | | 18,808,809 |
| Total fund balances | 565,179,124 | 123,822,406 | 27,212,658 |
| Total liabilities and fund balances | $ 607,280,469 | $ 134,711,890 | $ 64,535,750 |

Amounts reported for governmental activities in the Statement of Net Assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds.

Other assets are not available to pay for current period expenditures and, therefore, are deferred in the funds.

Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.

Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2006, and, therefore, are not reported in the funds.

Net assets of governmental activities

The notes to the financial statements are an integral part of this statement.

| Other Governmental Funds | Total Governmental Funds |
|---|---|
| $ 627,108 | $ 726,408 |
| 267,002,210 | 848,505,039 |
| 3,882,005 | 22,938,004 |
| 7,482,865 | 20,123,698 |
| 49,469,183 | 196,667,773 |
| 3,010,204 | 7,726,510 |
| 2,502,492 | 3,051,725 |
| | 21,052,400 |
| | 60,834 |
| 19,493,516 | 39,145,301 |
| $ 353,469,583 | $ 1,159,997,692 |
| | |
| $ 36,757,438 | $ 59,823,193 |
| 6,311,652 | 25,687,887 |
| 5,730,071 | 6,937,418 |
| 11,417,592 | 11,417,592 |
| 170,252 | 173,643 |
| 6,040 | 2,185,952 |
| | 9,068,024 |
| 7,960 | 7,960 |
| 26,432,216 | 61,845,473 |
| 1,252,920 | 1,252,920 |
| 88,086,141 | 178,400,062 |
| | |
| 3,010,204 | 7,726,510 |
| | 20,984,387 |
| | 48,668 |
| 10,855,220 | 19,259,069 |
| | |
| | 539,621,335 |
| 135,732,215 | 259,363,049 |
| 115,785,803 | 115,785,803 |
| | 18,808,809 |
| 265,383,442 | 981,597,630 |
| $ 353,469,583 | |
| | |
| | 2,541,661,349 |
| | 24,722,294 |
| | |
| | 16,290,336 |
| | (213,884,837) |
| | $ 3,350,386,772 |

# Maricopa County
# Statement of Revenues, Expenditures, and Changes in Fund Balances
# Governmental Funds
For the Fiscal Year Ended June 30, 2006

| | General | Detention Operations | County Improvement Debt |
|---|---|---|---|
| REVENUES | | | |
| Taxes | $ 378,705,924 | $ 137,876,660 | $ |
| Licenses and permits | 2,349,225 | | |
| Intergovernmental | 694,985,737 | 25,751,229 | 1,395,932 |
| Charges for services | 33,156,417 | 6,544 | |
| Fines and forfeits | 15,646,209 | | |
| Special assessments | | | |
| Miscellaneous | 22,714,172 | 2,654,061 | 4,547,357 |
| Total revenues | 1,147,557,684 | 166,288,494 | 5,943,289 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 123,583,211 | | |
| Public safety | 363,057,473 | 241,641,260 | |
| Highways and streets | | | |
| Health, welfare and sanitation | 303,832,165 | | |
| Culture and recreation | 1,466,743 | | |
| Education | 1,981,911 | | |
| Debt service: | | | |
| Principal | | | 14,014,076 |
| Interest | | | 5,507,349 |
| Other expenditures | | | 16,258 |
| Capital outlay | 21,990,921 | 8,401,759 | |
| Total expenditures | 815,912,424 | 250,043,019 | 19,537,683 |
| Excess (deficiency) of revenues over expenditures | 331,645,260 | (83,754,525) | (13,594,394) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 211,615 | 145,724,861 | 4,116,017 |
| Transfers out | (208,960,968) | (14,977,841) | |
| Capital lease agreements | 9,395,689 | | |
| Proceeds from bond issuance | | | |
| Payment to escrow agent | | | (10,605,000) |
| Total other financing sources (uses) | (199,353,664) | 130,747,020 | (6,488,983) |
| Net change in fund balances | 132,291,596 | 46,992,495 | (20,083,377) |
| Fund balances at beginning of year, as restated | 431,277,454 | 76,746,745 | 47,296,035 |
| Increase in reserve for inventories | 1,610,074 | 83,166 | |
| Fund balances at end of year | $ 565,179,124 | $ 123,822,406 | $ 27,212,658 |

The notes to the financial statements are an integral part of this statement.

| Other Governmental Funds | Total Governmental Funds |
|---|---|
| $ 84,648,860 | $ 601,231,444 |
| 39,917,437 | 42,266,662 |
| 303,604,350 | 1,025,737,248 |
| 53,762,927 | 86,925,888 |
| 7,719,799 | 23,366,008 |
| 3,770,790 | 3,770,790 |
| 39,673,924 | 69,589,514 |
| 533,098,087 | 1,852,887,554 |
| | |
| 7,447,858 | 131,031,069 |
| 128,545,719 | 733,244,452 |
| 47,763,048 | 47,763,048 |
| 126,782,127 | 430,614,292 |
| 23,158,550 | 24,625,293 |
| 16,903,307 | 18,885,218 |
| 4,766,191 | 18,780,267 |
| 2,989,859 | 8,497,208 |
| 1,250 | 17,508 |
| 202,529,835 | 232,922,515 |
| 560,887,744 | 1,646,380,870 |
| (27,789,657) | 206,506,684 |
| | |
| 163,952,106 | 314,004,599 |
| (133,501,330) | (357,440,139) |
| | 9,395,689 |
| 3,000,000 | 3,000,000 |
| | (10,605,000) |
| 33,450,776 | (41,644,851) |
| | |
| 5,661,119 | 164,861,833 |
| 259,079,810 | 814,400,044 |
| 642,513 | 2,335,753 |
| $ 265,383,442 | $ 981,597,630 |

# Maricopa County
## Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2006

| | | |
|---|---|---|
| Net change in fund balances – total governmental funds (page 29) | $ | 164,861,833 |
| Amounts reported for governmental activities in the Statement of Activities pages 24 – 25 are different because: | | |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | | 127,028,521 |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets. | | 6,339,996 |
| Collection of revenues in the governmental funds exceeded revenues reported in the Statement of Activities. | | (4,188,335) |
| The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | 23,844,485 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and, therefore, are not reported as expenditures in governmental funds. | | (2,749,979) |
| Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities | | 890,335 |
| Change in net assets of governmental activities (page 25) | $ | 316,026,856 |

The notes to the financial statements are an integral part of this statement.

# Maricopa County
# Statement of Net Assets
# Proprietary Funds
June 30, 2006

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | |
|---|---|---|---|
| | ALTCS | Maricopa Health Plan | Solid Waste Management |
| ASSETS | | | |
| Current assets: | | | |
| Cash in bank and on hand | $ | $ | $ 1,475 |
| Cash and investments held by County Treasurer | | | 14,306,705 |
| Receivables | 3,192,538 | 9,027,695 | 79,839 |
| Inventories | | | |
| Prepaids | 3,785,959 | 3,494,790 | |
| Miscellaneous | | | 3,944 |
| Total current assets | 6,978,497 | 12,522,485 | 14,391,963 |
| Noncurrent assets: | | | |
| Restricted: | | | |
| Cash and investments held by trustee | | | 7,556 |
| Capital assets: | | | |
| Land | | | 1,187,486 |
| Buildings and improvements | | | 979,795 |
| Machinery and equipment | | | 1,597,801 |
| Less accumulated depreciation | | | (2,413,368) |
| Total noncurrent assets | | | 1,359,270 |
| Total assets | 6,978,497 | 12,522,485 | 15,751,233 |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | 2,973,607 | 1,240,410 | 31,565 |
| Employee compensation payable | | | 56,280 |
| Accrued liabilities | 78,408 | 233,732 | 7,095 |
| Interest payable | | | 580 |
| Due to other funds | 1,428,750 | 5,650,602 | |
| Medical claims payable | 7,264,771 | 1,183,485 | |
| Lease revenue bonds payable (current portion) | | | 6,976 |
| Advances from other funds (current portion) | | | 12,166 |
| Leases payable (current portion) | | | |
| Liability for reported and incurred but not reported claims (current portion) | | | |
| Liability for closure and postclosure costs (current portion) | | | 1,304,022 |
| Total current liabilities | 11,745,536 | 8,308,229 | 1,418,684 |
| Noncurrent liabilities: | | | |
| Leases payable | | | |
| Lease revenue bonds payable | | | 29,957 |
| Advances from other funds | | | 48,668 |
| Liability for reported and incurred but not reported claims | | | |
| Liability for closure and postclosure costs | | | 17,008,608 |
| Total noncurrent liabilities | | | 17,087,233 |
| Total liabilities | 11,745,536 | 8,308,229 | 18,505,917 |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | | | 1,253,947 |
| Restricted for debt service | | | 7,556 |
| Unrestricted (deficit) | (4,767,039) | 4,214,256 | (4,016,187) |
| Total net assets (deficit) | $ (4,767,039) | $ 4,214,256 | $ (2,754,684) |

The notes to the financial statements are an integral part of this statement.

| Total | Governmental Activities - Internal Service Funds |
|---|---|
| $ 1,475 | $ 12,398,173 |
| 14,306,705 | 58,176,813 |
| 12,300,072 | 360,771 |
| | 1,627,580 |
| 7,280,749 | 2,005,021 |
| 3,944 | 2,110,638 |
| 33,892,945 | 76,678,996 |
| 7,556 | |
| 1,187,486 | |
| 979,795 | 323,649 |
| 1,597,801 | 9,507,815 |
| (2,413,368) | (5,254,071) |
| 1,359,270 | 4,577,393 |
| 35,252,215 | 81,256,389 |
| 4,245,582 | 2,646,110 |
| 56,280 | 719,018 |
| 319,235 | 532,363 |
| 580 | |
| 7,079,352 | 1,626,754 |
| 8,448,256 | |
| 6,976 | |
| 12,166 | |
| | 91,214 |
| | 26,440,104 |
| 1,304,022 | |
| 21,472,449 | 32,055,563 |
| | 62,216 |
| 29,957 | |
| 48,668 | |
| | 32,848,274 |
| 17,008,608 | |
| 17,087,233 | 32,910,490 |
| 38,559,682 | 64,966,053 |
| 1,253,947 | 4,423,963 |
| 7,556 | |
| (4,568,970) | 11,866,373 |
| $ (3,307,467) | $ 16,290,336 |

# Maricopa County
# Statement of Revenues, Expenses, and Changes in Fund Net Assets
# Proprietary Funds
For the Fiscal Year Ended June 30, 2006

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | |
|---|---|---|---|
| | ALTCS | Maricopa Health Plan | Solid Waste Management |
| OPERATING REVENUES | | | |
| Net patient service revenue | $ 53,842,048 | $ | $ |
| Charges for services | | 29,801,116 | 360,864 |
| Miscellaneous | | | 12,914 |
| Total operating revenues | 53,842,048 | 29,801,116 | 373,778 |
| OPERATING EXPENSES | | | |
| Personal services | 2,722,770 | 4,157,473 | 477,009 |
| Supplies | 15,519 | 26,177 | 36,904 |
| Medical services | 50,924,046 | 29,497,996 | |
| Other services | 1,134,280 | 4,344,730 | 1,832,403 |
| Legal | | | |
| Insurance | | | |
| Leases and rentals | 193,894 | 512,977 | |
| Repairs and maintenance | | | 17,252 |
| Travel and transportation | | | 921 |
| Utilities | | | 2,851 |
| Depreciation | 149,162 | | 31,154 |
| Miscellaneous | 77,370 | 885,763 | 720 |
| Total operating expenses | 55,217,041 | 39,425,116 | 2,399,214 |
| Operating loss | (1,374,993) | (9,624,000) | (2,025,436) |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Investment income | | | 447,790 |
| Interest expense | | | (1,160) |
| Premium tax | (1,440,198) | (622,966) | |
| Gain (loss) on disposal of capital assets | | | 6,883 |
| Total nonoperating revenues (expenses) | (1,440,198) | (622,966) | 453,513 |
| Income (loss) before contributions and transfers | (2,815,191) | (10,246,966) | (1,571,923) |
| Capital contributions | | | |
| Transfers in | 4,808,761 | 35,129,812 | |
| Change in net assets | 1,993,570 | 24,882,846 | (1,571,923) |
| Total net assets (deficit) – beginning, as restated | (6,760,609) | (20,668,590) | (1,182,761) |
| Total net assets (deficit) – ending | $ (4,767,039) | $ 4,214,256 | $ (2,754,684) |

The notes to the financial statements are an integral part of this statement.

| Nonmajor Fund- Non-AHCCCS Health Plans | Total | Governmental Activities - Internal Service Funds |
|---|---|---|
| $ | $ 53,842,048 | $ |
| | 30,161,980 | 91,120,428 |
| | 12,914 | 2,244,898 |
| | 84,016,942 | 93,365,326 |
| | 7,357,252 | 7,310,186 |
| | 78,600 | 7,350,676 |
| | 80,422,042 | |
| | 7,311,413 | 11,321,229 |
| | | 8,632,861 |
| | | 49,260,253 |
| | 706,871 | 2,207,003 |
| | 17,252 | 2,191,852 |
| | 921 | 29,615 |
| | 2,851 | 5,498,356 |
| | 180,316 | 814,517 |
| | 963,853 | |
| | 97,041,371 | 94,616,548 |
| | (13,024,429) | (1,251,222) |
| | 447,790 | 1,857,002 |
| | (1,160) | (86,232) |
| | (2,063,164) | |
| | 6,883 | (3,540) |
| | (1,609,651) | 1,767,230 |
| | (14,634,080) | 516,008 |
| | | 374,327 |
| 3,496,967 | 43,435,540 | |
| 3,496,967 | 28,801,460 | 890,335 |
| (3,496,967) | (32,108,927) | 15,400,001 |
| $ | $ (3,307,467) | $ 16,290,336 |

# Maricopa County
# Statement of Cash Flows
# Proprietary Funds
For the Fiscal Year Ended June 30, 2006

| | BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS | | |
|---|---|---|---|
| | ALTCS | Maricopa Health Plan | Solid Waste Management |
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash receipts from contractors, patients and other payors | $ 62,527,690 | $ 35,684,278 | $ |
| Charges for services | | | 360,864 |
| Other receipts | | | 12,914 |
| Payments for goods and services | (75,391,433) | (65,154,183) | (974,587) |
| Payments for personal services | (3,391,465) | (4,954,922) | (440,480) |
| Net cash provided by (used for) operating activities | (16,255,208) | (34,424,827) | (1,041,289) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Advances from General Fund | | | |
| Cash transfers from other funds | 4,808,761 | 35,129,812 | |
| Interest payments | | | |
| Loan payments to General Fund | | | (12,166) |
| Premium tax | (1,248,261) | (704,985) | |
| Net cash provided by (used for) noncapital financing activities | 3,560,500 | 34,424,827 | (12,166) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Purchase of capital assets | | | (27,173) |
| Proceeds from sale of capital assets | | | 6,883 |
| Capital lease payments | | | |
| Principal payments on long-term debt | | | (6,566) |
| Interest payments on long-term debt | | | (1,291) |
| Net cash used for capital and related financing activities | | | (28,147) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest and dividends | 2,092 | | 437,228 |
| Net cash provided by investing activities | 2,092 | | 437,228 |
| Net increase (decrease) in cash and cash equivalents | (12,692,616) | | (644,374) |
| Cash and cash equivalents, July 1, 2005 | 12,692,616 | | 14,960,110 |
| Cash and cash equivalents, June 30, 2006 | $ | $ | $ 14,315,736 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES | | | |
| Operating loss | $ (1,374,993) | $ (9,624,000) | $ (2,025,436) |
| Adjustments to reconcile operating loss to net cash provided by (used for) operating activities | | | |
| Depreciation expense | 149,162 | | 31,154 |
| Liability for reported and incurred but not reported claims – noncurrent | | | |
| Net change in liability for postclosure costs – noncurrent | | | 211,582 |
| Changes in assets [(increase) / decrease] and liabilities [increase / (decrease)]: | | | |
| Accounts receivable | 8,885,332 | 6,003,585 | |
| Inventories | | | |
| Prepaids | 1,734,046 | 6,343,430 | |
| Miscellaneous | | | |
| Accounts payable | (5,164,177) | 39,866 | (266,333) |
| Employee compensation payable | | | 36,529 |
| Accrued liabilities | (668,695) | (797,449) | |
| Due to other funds | 1,428,750 | (8,673,744) | |
| Medical claims payable | (21,244,633) | (27,716,515) | |
| Liability for reported and incurred but not reported claims – current | | | |
| Liability for closure and postclosure costs – current | | | 971,215 |
| Net cash provided by (used for) operating activities | $ (16,255,208) | $ (34,424,827) | $ (1,041,289) |
| SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES – Debit (Credit) | | | |
| Accumulated depreciation from disposed capital assets | $ | $ | $ 18,792 |
| Machinery and equipment disposed | | | (18,792) |
| Loss on disposal of capital assets | | | |
| Capital contributions | | | |
| Capital assets transferred from governmental activities | | | |
| Accumulated depreciation transferred from governmental activities | | | |
| Capital assets transferred to governmental activities | | | |
| Accumulated depreciation transferred to governmental activities | | | |

The notes to the financial statements are an integral part of this statement.

| Nonmajor Fund-Non-AHCCCS Health Plans | Total | Governmental Activities - Internal Service Funds |
|---|---|---|
| $ | $ 98,211,968 | $ |
| | 360,864 | 91,730,594 |
| | 12,914 | 3,164,461 |
| (3,494,307) | (145,014,510) | (81,784,137) |
| (2,660) | (8,789,527) | (7,226,824) |
| (3,496,967) | (55,218,291) | 5,884,094 |
| | | 1,626,754 |
| 3,496,967 | 43,435,540 | |
| | | (81,240) |
| | (12,166) | (2,594,207) |
| | (1,953,246) | |
| 3,496,967 | 41,470,128 | (1,048,693) |
| | (27,173) | (956,749) |
| | 6,883 | |
| | | (81,440) |
| | (6,566) | |
| | (1,291) | (4,992) |
| | (28,147) | (1,043,181) |
| | 439,320 | 1,739,081 |
| | 439,320 | 1,739,081 |
| | (13,336,990) | 5,531,301 |
| | 27,652,726 | 65,043,685 |
| $ | $ 14,315,736 | $ 70,574,986 |
| $ | $ (13,024,429) | $ (1,251,222) |
| | 180,316 | 814,517 |
| | | 2,507,670 |
| | 211,582 | |
| | 14,888,917 | |
| | | 177,750 |
| 657,460 | 8,734,936 | 973,603 |
| 7,750 | 7,750 | 610,166 |
| (322,258) | (5,712,902) | (772,073) |
| (2,660) | 33,869 | 83,362 |
| | (1,466,144) | 531,099 |
| (1,017,002) | (8,261,996) | |
| (2,820,257) | (51,781,405) | |
| | | 2,209,222 |
| | 971,215 | |
| $ (3,496,967) | $ (55,218,291) | $ 5,884,094 |
| $ 18,792 | $ 18,792 | $ 363,051 |
| (18,792) | (18,792) | (366,591) |
| | | 3,540 |
| | | (374,327) |
| | | 726,723 |
| | | (352,396) |
| | | (25,805) |
| | | 25,805 |

# Maricopa County
# Statement of Fiduciary Net Assets
# Fiduciary Funds
June 30, 2006

| | Investment Trust Fund Treasurer's Investment Pool | Agency Fund |
|---|---|---|
| Assets | | |
| Cash in bank and on hand | $ | $ 43,919,767 |
| Cash and investments held by County Treasurer | 2,143,086,842 | 15,320,889 |
| Receivables: | | |
| Accrued interest | 11,636,501 | |
| Accounts | 3,537,539 | |
| Total assets | 2,158,260,882 | $ 59,240,656 |
| Liabilities | | |
| Deposits held for other parties | | 59,240,656 |
| Total liabilities | | $ 59,240,656 |
| Net Assets | | |
| Held in trust for investment participants | $ 2,158,260,882 | |

The notes to the financial statements are an integral part of this statement.

# Maricopa County
# Statement of Changes in Fiduciary Net Assets
# Fiduciary Funds
For the Fiscal Year Ended June 30, 2006

| | Investment Trust Fund Treasurer's Investment Pool |
|---|---|
| Additions: | |
| Contributions from participants | $ 12,597,359,388 |
| Investment income: | |
| Interest income | 58,722,438 |
| Net decrease in fair value of investments | (6,463,701) |
| Net investment earnings | 52,258,737 |
| Total additions | 12,649,618,125 |
| Deductions: | |
| Distributions to participants | 12,341,743,604 |
| Total deductions | 12,341,743,604 |
| Change in net assets | 307,874,521 |
| Net assets – beginning | 1,850,386,361 |
| Net assets – ending | $ 2,158,260,882 |

The notes to the financial statements are an integral part of this statement.

# Basic Financial Statements - Notes

MARICOPA
1871
ARIZONA
COUNTY

**NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

**NOTE 2 REPORTING CHANGES**

**NOTE 3 BEGINNING BALANCES RESTATED**

**NOTE 4 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**

**NOTE 5 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**NOTE 6 DEPOSITS AND INVESTMENTS**

**NOTE 7 CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL**

**NOTE 8 RECEIVABLES**

**NOTE 9 DUE FROM OTHER GOVERNMENTAL UNITS**

**NOTE 10 INTERGOVERNMENTAL LOANS**

**NOTE 11 CAPITAL ASSETS**

**NOTE 12 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

**NOTE 13 LONG-TERM LIABILITIES**

**NOTE 14 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

**NOTE 15 MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT**

**NOTE 16 OPERATING LEASES**

**NOTE 17 RISK MANAGEMENT**

**NOTE 18 EMPLOYEE RETIREMENT PLANS**

**NOTE 19 INTERFUND BALANCES AND ACTIVITY**

**NOTE 20 DISPROPORTIONATE SHARE SETTLEMENT**

**NOTE 21 SUBSEQUENT EVENTS**

## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Maricopa County conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

A. Reporting Entity

Maricopa County is a general purpose local government governed by a separately elected board of five county supervisors. The accompanying financial statements present the activities of the County (the primary government) and its component units.

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each blended and discretely presented component unit discussed below has a June 30 year-end.

The reporting entity is comprised of the primary government, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, Maricopa County Street Lighting Districts, Housing Authority of Maricopa County, and Maricopa County Sports Commission.

The blended component units are as follows:

Maricopa County Flood Control District

The Maricopa County Flood Control District is a legally separate, tax-levying entity that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Flood Control District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Library District

The Maricopa County Library District is a legally separate, tax-levying entity that provides and maintains library services for the residents of Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Library District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Public Finance Corporation

Maricopa County Public Finance Corporation is a nonprofit corporation created by the Maricopa County Board of Supervisors that exists primarily to assist the County in the acquisition, construction, and improvement of County facilities, including real property and personal property. The Board of Directors of the Public Finance Corporation is subject to the approval of the County Board of Supervisors and the corporation exists primarily for the benefit of the County; therefore, the corporation is considered a blended component unit of the County. The corporation has issued certificates of participation, lease revenue bonds, and lease trust certificates that evidence undivided proportionate interests in rent payments to be made under the lease agreements, with an option to purchase, between Maricopa County and the Corporation. Since this debt is in substance the County's obligation, these liabilities and resulting assets are reported on the County's financial statements.

Maricopa County Special Assessment Districts

The Special Assessment Districts are legally separate entities that provide improvements to various properties within the County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Special Assessment Districts, it is able to significantly influence the activities or level of services provided by the Districts; therefore, the Districts are considered a blended component unit of the County.

Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity that provides regional leadership and fiscal resources to assure the presence of Major League Baseball in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Stadium District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Complete financial statements for the Maricopa County Stadium District may be obtained at the entity's administrative office listed below:

Maricopa County Stadium District
401 East Jefferson
Phoenix, Arizona 85004
www.maricopa.gov/stadiumdistrict

Maricopa County Street Lighting Districts

The Street Lighting Districts are legally separate entities that provide street lighting in areas of the County that are not under local city jurisdictions. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Street Lighting Districts, the Districts are considered a blended component unit of the County.

The discretely presented component units are as follows:

Housing Authority of Maricopa County

On July 1, 2003, the Housing Authority of Maricopa County became a legally separate entity pursuant to A.R.S. §36-1404. The Housing Authority provides efficient and affordable rental housing to low-income households of Maricopa County. Each member of the Maricopa County Board of Supervisors appoints one member to the Board of Commissioners while the sixth member shall be based on the recommendation of the County Administrative Officer and the seventh member shall be appointed by a majority vote of the Maricopa County Board of Supervisors. The County does not have the ability to impose its will on the Housing Authority. The Housing Authority is a discretely presented component unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists.

Complete financial statements for the Housing Authority of Maricopa County may be obtained at the entity's administrative office listed below:

Housing Authority of Maricopa County
2024 North Seventh Street, Suite 101
Phoenix, Arizona 85006
www.maricopahousing.org

Maricopa County Sports Commission

The Maricopa County Sports Commission (Sports Authority) is a legally separate entity pursuant to A.R.S. §11-701(F). The Sports Authority provides the citizens of Maricopa County with a variety of sporting experiences by assisting in the promotion and acquisition of events, teams, and youth programs. The Sports Authority's governing board consists of fifteen members, of whom the Maricopa County Board of Supervisors appoints five members, a state university president appoints one member, and the remaining nine members are appointed by the seven most populous city's mayors within the County. The County does not have the ability to impose its will on the Sports Authority. The Sports Authority is a discretely presented component unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists.

Complete financial statements for the Maricopa County Sports Commission may be obtained at the entity's administrative office listed below:

Maricopa County Sports Commission
400 East Van Buren, Suite 600
Phoenix, Arizona 85004
www.phxsports.org

Related Organization

The Industrial Development Authority of Maricopa County (Authority) is a legally separate entity that was created to assist in the financing of commercial and industrial enterprises; safe, sanitary, and affordable housing; and healthcare facilities. The Authority fulfills its function through the issuance of tax exempt or taxable revenue bonds. The County Board of Supervisors appoints the Authority's Board of Directors. The Authority's operations are completely separate from the County and the County is not financially accountable for the Authority. Therefore, the financial activities of the Authority have not been included in the accompanying financial statements.

B. Basis of Presentation

The basic financial statements include both government-wide statements and fund financial statements. The government-wide statements focus on the County as a whole, while the fund financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

**Government-wide financial statements** – provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component units. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County allocates indirect expenses to programs or functions. Program revenues include:

- Charges to customers or applicants for goods, services, or privileges provided,
- Operating grants and contributions, and
- Capital grants and contributions, including special assessments.

Revenues that are not classified as program revenues, including internally dedicated resources, unrestricted grant revenues, and all County levied taxes or taxes not levied by the County that are not restricted to a specific program, are reported as general revenues.

Generally, the effect of interfund activity has been eliminated from the government-wide financial statements to minimize the double counting of internal activities. However, charges for interfund services provided and used are not eliminated if doing so would distort the direct costs and program revenues reported by the departments concerned.

**Fund financial statements** – provide information about the County's funds, including fiduciary funds and blended component units. Separate statements are presented for the governmental, proprietary, and fiduciary fund categories. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Fiduciary funds are aggregated and reported by fund type.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges and net patient service revenues, in which each party receives and gives up essentially equal values, are reported as operating revenues. Nonoperating revenues, such as subsidies and investment income, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

The County reports the following major governmental funds:

The General Fund – is the County's primary operating fund. It accounts for all financial resources of the general government, except those required to be accounted for in another fund.

The Detention Operations Fund – was established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the jail tax revenue and transfers from the General Fund for maintenance of effort and jail operations expenditures. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. Funding is provided by transfers from the General Fund, intergovernmental revenue from the Maricopa County Special Health Care District, a separate legal entity, and pledged contributions from various donors for the Human Services Campus.

The County reports the following major enterprise funds:

The Arizona Long-Term Care System (ALTCS) Fund – is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS).

Maricopa Health Plan Fund – Accounts for the operation of the Acute Health Care program, an ambulatory health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on Acute Health Care program enrollment.

Solid Waste Management Fund – assists the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes an ever-increasing focus on reducing the amount of waste generated, maximizing resource recovery, proper management of special wastes, and environmentally sound disposal.

The County also reports the following fund types:

The internal service funds – account for automotive maintenance and service, telecommunications services, printing and duplicating services, insurance services, self-insured employee benefits, and warehouse services provided to County departments or to other governments on a cost reimbursement basis.

The investment trust fund – accounts for pooled assets held and invested by the County Treasurer on behalf of other governmental entities.

The agency fund – accounts for assets held by the County as an agent for other governments and individuals.

C. Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus, with exception of the agency fund, and the accrual basis of accounting. The agency fund is custodial in nature and does not have a measurement focus. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

Governmental funds in the fund financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when they become both measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. The County applies grant resources to such programs before using general revenues.

The County's business-type activities, enterprise funds, internal service funds, and the discretely presented component units of the County follow FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. The County and its discretely presented component units have chosen the option to not follow FASB Statements and Interpretations issued after November 30, 1989.

D. Cash and Investments

For purposes of its statements of cash flows, the County considers only those highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

E. Inventories

The County accounts for its inventories in the governmental funds using the purchase method. Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as expenditures at the time of purchase. Amounts on hand at year-end are shown on the balance sheet as an asset for informational purposes only and are offset by a fund balance reserve to indicate that they do not constitute "available spendable resources." These inventories are stated at weighted-average cost.

Inventories of the proprietary funds are recorded as assets when purchased and expensed when consumed. The amount shown on the statement of net assets for the internal service funds are valued at cost using the moving average method.

F. Property Tax Calendar

The County levies real property taxes and commercial personal property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May.

During the year, the County also levies mobile home personal property taxes that are due the second Monday of the month following receipt of the tax notice and become delinquent 30 days later.

A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy.

G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide statements and the proprietary funds. Capital assets are defined as assets with an initial, individual cost of more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment of the primary government and the discretely presented component units are depreciated using the straight-line method over the following estimated useful lives:

| | Estimated Useful Life (In Years) | |
|---|---|---|
| Type of Assets | Primary Government | Discretely Presented Component Units |
| Buildings and improvements | 20 - 50 | 20 - 30 |
| Infrastructure | 25 - 50 | N/A |
| Autos and trucks | 3 - 10 | 7 |
| Other equipment | 3 - 20 | 5 - 7 |

All infrastructure assets are reported on the government-wide financial statements. Infrastructure maintained by the County Department of Transportation consists of roadways, bridges and related assets. These assets are not depreciated as they are reported using the modified approach. Under the modified approach, the County's roadway and bridge systems are being preserved at a specified condition level established by the County. For information on the modified approach, see Required Supplementary Information – Modified Approach for Infrastructure Assets. The Flood Control District accounts for the County's remaining infrastructure assets consisting of drainage systems, dams, flood channels and canals.

For the Department of Transportation's infrastructure assets owned prior to fiscal year 2002, the County estimated their historical cost. The fair market value for right-of-way assets was estimated based on current regional land acquisitions and deflated by the trended growth rate, as determined by the County assessed valuation from the State of Arizona Department of Revenue Abstract of the Assessment Roll for vacant land, agriculture and government property not including legally exempt land. The fair market value for roadway system assets was estimated based on current construction costs and deflated using the Price Trends for Federal-Aid Highway Construction, published by the U.S. Department of Transportation, Federal Highway Administration, Office of Program Administration and Office of Infrastructure.

Flood Control District infrastructure assets are accounted for using the straight-line depreciation method with a useful life between 25 and 50 years. For infrastructure assets owned prior to fiscal year 2002, the County used internal records, maintained by the department, to estimate Flood Control's historical cost for these assets.

H. Investment Income

Investment income is composed of interest, dividends, and net changes in the fair value of applicable investments.

I. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered. Employees may accumulate up to 240 hours of vacation leave, but any vacation hours in excess of the maximum amount that are unused at calendar year-end convert to sick leave. Upon termination of employment, all unused vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements. However, upon retirement, County employees with accumulated sick leave in excess of 1,000 hours are entitled to a $3,000 bonus. The amount of such bonuses is accrued as a liability.

Compensated absences are substantially paid within one year from fiscal year-end and, therefore, are reported as a current liability on the government-wide financial statements.

## NOTE 2 – REPORTING CHANGES

Beginning July 1, 2005 the Maricopa County Sports Commission will be reported as a discretely presented component unit. In prior years, the Sports Authority Fund (special revenue fund) was part of the primary government and was reported as a nonmajor governmental fund, but should have been presented as a discretely presented component unit. This constitutes a change in reporting entity.

Beginning in fiscal year 2006, the County established the Events Center (special revenue fund) and Elections Grant (special revenue fund) Funds. Both are nonmajor governmental funds. The Court Automation Fund (special revenue fund) was eliminated and consolidated with the Trial Court Special Revenue (special revenue fund) and Judicial Enhancement (special revenue fund) Funds. The Old Courthouse (special revenue fund) and Juror Improvement (special revenue fund) Funds were eliminated and consolidated with the Trial Court Special Revenue Fund (special revenue fund). The Justice Court Grant Fund (special revenue fund) was eliminated and consolidated with the Trial Court Grant Fund (special revenue fund). All are nonmajor governmental funds.

The County renamed the Jail Operations (special revenue fund) and the Lease Revenue (debt service fund) Funds to the Detention Operations and County Improvement Debt Funds, respectively. Both are major governmental funds. The County also renamed several special revenue, debt service, and capital project funds to unify the fund names with the Annual Business Strategies budget book.

## NOTE 3 – BEGINNING BALANCES RESTATED

On July 1, 2005, Maricopa County restated the County Attorney RICO Fund beginning fund balance for prior period corrections pertaining to revenue and liabilities reported as due to other governmental units. In addition, Maricopa County restated the Accommodation Schools Fund beginning fund balance and governmental activities beginning net assets for prior period corrections relating to assets and liabilities not previously reported.

On July 1, 2005, Maricopa County also restated governmental activities capital assets balances for corrections of prior periods resulting from Transportation infrastructure assets that were not deleted in prior periods.

In fiscal year 2005, the Maricopa County Sports Commission (Sports Authority Fund) was reported as a nonmajor governmental fund and included in governmental activities. Beginning July 1, 2005, this entity is reported as a discretely presented component unit. See Note 1 – Summary of Significant Accounting Policies and Note 2 – Reporting Changes for additional information. As a result of the reporting change, on July 1, 2005, the County restated beginning net assets of governmental activities and the beginning fund balance of the governmental fund financial statements.

Beginning net assets of governmental activities and beginning fund balances were adjusted for the above, as follows:

| | Governmental Activities | Total Governmental Funds |
|---|---|---|
| Net assets/fund balance reported, as of June 30, 2005 | $3,063,120,617 | $813,323,727 |
| Add: County Attorney RICO Fund prior-year revenue | 1,231,092 | 1,231,092 |
| Delete: Transportation infrastructure | (27,539,853) | |
| Delete: Transportation construction in progress | (4,974,462) | |
| Delete: Sports Authority Fund for discrete presentation | (58,821) | (58,704) |
| Add/(Delete): Accommodation Schools balances not previously reported | | |
| Current assets | 1,125,188 | 1,125,188 |
| Capital assets | 3,218,245 | |
| Accumulated depreciation | (320,542) | |
| Current liabilities | (1,221,259) | (1,221,259) |
| Long-term liabilities | (220,289) | |
| Net assets/fund balance as of July 1, 2005, as restated | $3,034,359,916 | $814,400,044 |

In addition, the beginning net assets of the discretely presented component units were adjusted for the inclusion of the Maricopa County Sports Commission and for amounts previously unreported by the County as follows:

| | Discretely Presented Component Units |
|---|---|
| Net assets reported as of June 30, 2005 | $ 29,375,889 |
| Maricopa County Sports Commission as of June 30, 2005 | 58,821 |
| Accumulated depreciation not previously reported | (67) |
| Net assets as of July 1, 2005, as restated | $ 29,434,643 |

In addition, on July 1, 2005, Maricopa County restated beginning net assets for the Solid Waste Management Fund for landfill closure and postclosure care cost liabilities. The County hired a consultant with expertise in solid waste management to reassess the County's liability for landfill closure and post closure costs. As a result of this reassessment, the consultant concluded that the liability in prior years was understated. As a result, the County restated beginning net assets for closure and postclosure care cost liability.

On July 1, 2005, beginning net assets of business-type activities and the Solid Waste Management Fund were adjusted as follows:

| | Business-type Activities | Solid Waste Management Fund |
|---|---|---|
| Net assets reported as of June 30, 2005 | $ (24,842,083) | $ 6,084,083 |
| Add: closure and postclosure care cost liabilities | (7,266,844) | (7,266,844) |
| Net assets/fund balance as of July 1, 2005, as restated | $ (32,108,927) | $ (1,182,761) |

## NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The Governmental Funds Balance Sheet includes the reconciliation between fund balances – total governmental funds and net assets – Governmental Activities as reported in the government-wide Statement of Net Assets. The details of this reconciliation follow:

| | |
|---|---|
| Fund balances – total governmental funds | $ 981,597,630 |
| Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. | |
| Land | 496,721,222 |
| Buildings and improvements | 1,293,083,048 |
| Machinery and equipment | 197,716,819 |
| Infrastructure | 777,804,048 |
| Construction in progress | 207,289,501 |
| Accumulated depreciation | (430,953,289) |
| Net governmental funds capital assets at June 30, 2006 | 2,541,661,349 |
| Other assets are not available to pay for current period expenditures and therefore, are deferred in the funds. | |
| Deferred revenue for property taxes receivable at June 30, 2006 | 10,590,389 |
| Deferred revenue for grant revenues receivable at June 30, 2006 | 10,172,109 |
| Deferred revenue for contributions received at June 30, 2006 | 3,959,796 |
| | 24,722,294 |
| Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets. | 16,290,336 |
| Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2006, and therefore, are not reported in the funds. | |
| Noncurrent lease revenue bonds due in more than one year at June 30, 2006 | (72,520,043) |
| Lease trust certificates due in more than one year at June 30, 2006 | (9,212,000) |
| Certificates of participation due in more than one year at June 30, 2006 | (4,715,000) |
| Stadium District revenue bonds payable at June 30, 2006 | (50,050,000) |
| Stadium District contractual obligations payable at June 30, 2006 | (2,428,888) |
| Special assessment debt with governmental commitment payable at June 30, 2006 | (146,307) |
| Deferred issuance cost at June 30, 2006 | 3,239,997 |
| Bond premium payable at June 30, 2006 | (6,413,114) |
| Governmental funds capital leases payable at June 30, 2006 | (16,159,461) |
| Governmental funds installment purchase agreements payable at June 30, 2006 | (546,202) |
| Claims and judgments payable at June 30, 2006 | (11,095,180) |
| Governmental funds compensated absences payable at June 30, 2006 | (43,608,930) |
| Accrued interest payable at June 30, 2006 | (229,709) |
| | (213,884,837) |
| Net assets of governmental activities | $ 3,350,386,772 |

The governmental fund reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances is a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. The details of this reconciliation follow:

| | | |
|---|---|---|
| Net change in fund balances – total governmental funds | $ | 164,861,833 |
| Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period. | | |
| Governmental funds capital outlay | | 178,509,225 |
| Government-wide depreciation expense for the year ended June 30, 2006 | | (52,295,221) |
| Add: Internal service funds depreciation expense for the year ended June 30, 2006 | | 814,517 |
| | | 127,028,521 |
| The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets. | | |
| Net value of disposed capital assets for the year ended June 30, 2006 | | (26,914,351) |
| Adjustment for the net value of assets capitalized in the current year but acquired in prior years | | 3,031,832 |
| Donations of capital assets | | 30,222,515 |
| | | 6,339,996 |
| Collection of revenues in the governmental funds exceeded revenues reported in the Statement of Activities. | | |
| Collections of deferred revenues plus current-year grant revenues exceeding amounts reported as earned for the year ended June 30, 2006 | | (8,479,405) |
| Property taxes earned during the year ended June 30, 2006 | | 3,156,274 |
| Contribution revenue earned during the year ended June 30, 2006 | | 1,134,796 |
| | | (4,188,335) |
| The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items. | | |
| Principal payments on bonds | | 24,018,642 |
| Principal payments on lease trust certificates | | 4,600,000 |
| Proceeds from capital leases | | (9,395,689) |
| Premium on bonds | | 759,172 |
| Principal payments on certificates of participation | | 400,000 |
| Principal payments on capital leases | | 6,855,043 |
| Deferred issuance costs | | (404,805) |
| Proceeds from issuance of lease trust certificates | | (3,000,000) |
| Accrued interest payable on long-term debt | | 12,122 |
| | | 23,844,485 |
| Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds. | | |
| Increase in employee compensation payable | | (4,490,132) |
| Increase in reserve for inventories | | 2,335,753 |
| Increase in claims and judgments payable | | (595,600) |
| | | (2,749,979) |
| Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities. | | 890,335 |
| Change in net assets of governmental activities | $ | 316,026,856 |

## NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2006, the following funds reported deficits in fund balances or net assets.

| FUND | DEFICIT |
|---|---|
| **Governmental Funds:** | |
| Accommodation Schools | $ 255,654 |
| Adult Probation Grants | 163,916 |
| Air Quality Grants | 614,679 |
| CDBG Housing Trust | 189,279 |
| Clerk of Court Grants | 93,087 |
| Correctional Health Grants | 133 |
| County Attorney Grants | 191,684 |
| Emergency Management | 139,427 |
| Events Center | 132 |
| Human Services Grants | 4,772,013 |
| Juvenile Probation Grants | 492,638 |
| Parks and Recreation Grants | 82,523 |
| Public Defender Grants | 25,442 |
| Public Health Grants | 1,498,060 |
| School Grants | 195,488 |
| Sheriff Grants | 152,520 |
| Sheriff RICO | 34,430 |
| Transportation Grants | 451,497 |
| **Proprietary Funds:** | |
| ALTCS | $ 4,767,039 |
| Equipment Services | 1,326,997 |
| Risk Management | 20,833,404 |
| Solid Waste Management | 2,754,684 |

The deficits in fund balances or net assets for Adult Probation Grants, Air Quality Grants, Clerk of Court Grants, Correctional Health Grants, County Attorney Grants, Emergency Management, Human Services Grants, Juvenile Probation Grants, Parks and Recreation Grants, Public Health Grants, Sheriff Grants, and Transportation Grants Funds were attributed to the deferring of certain grant revenues. The County accrues grant revenue received within 60 days after year-end, as it is available and measurable. Revenues received after 60 days are considered not available and are therefore deferred.

The deficit in net assets for the ALTCS Fund will be corrected in fiscal year 2007 as the County has closed this health plan and the fund deficit will be covered by the General Fund.

The Risk Management Fund deficit is the result of the County Board of Supervisors electing to not fund the Risk Management Fund's unpaid claims. Consequently, the Risk Management Fund only billed user departments for operating costs and administrative expenses from fiscal year 1996 to fiscal year 1999, resulting in a fund deficit of $23,321,519 at June 30, 1999. On July 1, 1999, Risk Management began billing user departments for actuarially determined paid claim estimates.

The Solid Waste Management Fund deficit is the result of the increase in the landfill closure and postclosure care cost liability. This amount is not expected to be recovered through normal operations as the landfills are predominately closed. In fiscal year 2008, this fund will be transferred to a special revenue fund and the future obligations will be the responsibility of the general government.

The remaining deficits in fund balances or net assets resulted from operations during the year and are expected to be corrected through normal operations in fiscal year 2007.

## NOTE 6 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorize the County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds; interest earnings investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; and specified commercial paper, bonds, debentures, and notes issued by corporations organized and doing business in the United States. In addition, the County Treasurer may invest trust funds in fixed income securities of corporations doing business in the United States or District of Columbia.

Credit risk
Statutes have the following requirements for credit risk:

1. Commercial paper must be rated P1 by Moody's investors service or A1 or better by Standard and Poor's rating service.
2. Corporate bonds, debentures, and notes must be rated A or better by Moody's investors service or Standard and Poor's rating service.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

Custodial credit risk
Statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

Concentration of credit risk
Statutes do not include any requirements for concentration of credit risk.

Interest rate risk
Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years and that public operating fund monies invested in securities and deposits have a maximum maturity of 3 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

Foreign currency risk
Statutes do not allow foreign investments.

**Deposits** - At June 30, 2006, the carrying amount of the County's deposits was $62,485,347, and the bank balance was $72,757,779. It is the County's investment policy to collateralize all deposits by at least 101 percent of the deposits not covered by depository insurance. At a minimum, the collateral is to be held by the pledging financial institution or its agent, but does not have to be held in the County's name.

At June 30, 2006, $66,055,863 of the County's bank balance was exposed to custodial credit risk as follows:

| | | |
|---|---|---|
| Uninsured and uncollateralized | $ | 12,072,815 |
| Uninsured with collateral held by the pledging financial institution | | 53,983,048 |
| Total | $ | 66,055,863 |

**Investments** – The County's investments at June 30, 2006, were as follows:

| Investment Type | Amount |
|---|---|
| U.S. Treasury securities | $ 3,143,345 |
| U.S. agency securities | 3,077,302,476 |
| Mutual funds with trustee | 9,708,694 |
| Guaranteed investment contracts | 17,035,166 |
| Corporate bonds | 491,930 |
| Other Investments | 8,606,759 |
| | $ 3,116,288,370 |

**Credit risk** – It is the County's investment policy to preserve the principal value and the interest income of an investment. The County can invest in obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, or instrumentalities. The County can also invest in commercial paper and corporate bonds with ratings that meet the statutory requirements specified above. At June 30, 2006, credit risk for the County's investments was as follows:

| Investment Type | Rating | Rating Agency | Amount |
|---|---|---|---|
| U. S. agency securities | Aaa | Moody's | $ 2,082,112,521 |
| U. S. agency securities | P1 | Moody's | 965,297,955 |
| U. S. agency securities | Unrated | Not applicable | 29,892,000 |
| Mutual funds with trustee | Aaa | Moody's | 9,708,694 |
| Corporate bonds | AAA | Standard & Poor's | 491,930 |
| | | | $ 3,087,503,100 |

The $29,892,000 of unrated U.S. agency securities are discount notes issued by the Federal Agricultural Mortgage Corporation (FAMC). As specified in the FAMC Offering Circular, these discount notes were not, and are not expected to be, rated by any credit rating agency. The $8,606,759 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not disclose the credit risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

**Custodial credit risk** – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the County's investment policy that all of the Treasurer's securities be held by the agent or trust department and in the County's name. However, the County does maintain investments in outside accounts that are uninsured and not registered in the County's name. At June 30, 2006, the County had $9,708,694 in mutual funds held by the trustee that were uninsured and not registered in the County's name. These investments are managed by the trustee in accordance with the trust agreement. The $8,606,759 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not disclose the custodial credit risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

**Concentration of credit risk** – It is the County's investment policy to preserve the principal value of its investments. However, due to the limited investments allowed under statutes and the desire to preserve the principal value, the County's investments may have a concentration of credit risk of more than 5 percent of total investments in one issuer. Five percent or more of the County's investments at June 30, 2006, were in the Federal National Mortgage Association, the Federal Home Loan Bank, and the Federal Home Loan Mortgage Corporation. These investments were 39.6 percent, 38.7 percent, and 16.4 percent, respectively, of the County's total investments.

**Interest rate risk** – It is the County's investment policy to hold investments to maturity, where practical, and avoid any loss on investments resulting from an early sale or retirement of an investment.

Additionally, securities should be invested for a shorter duration, where applicable. At June 30, 2006, the County had the following investments in debt securities.

| | | Investment Maturities | | | |
|---|---|---|---|---|---|
| **Investment Type** | **Amount** | **Less than 1 Year** | **1 – 5 Years** | **6 – 10 Years** | **More than 10 Years** |
| U.S. Treasury securities | $ 3,143,345 | $ 3,143,345 | $ | $ | $ |
| U.S. agency securities | 3,077,302,476 | 2,209,802,975 | 867,499,501 | | |
| Mutual funds with trustee | 9,708,694 | 9,708,694 | | | |
| Corporate bonds | 491,930 | 491,930 | | | |
| Guaranteed investment contracts | 17,035,166 | | | 8,121,920 | 8,913,246 |
| | $ 3,107,681,611 | $ 2,223,146,944 | $ 867,499,501 | $ 8,121,920 | $ 8,913,246 |

The $8,606,759 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments, as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not disclose the interest rate risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

**Foreign currency risk** – The County does not have a formal investment policy with respect to foreign currency risk because State statutes do not allow foreign investments.

A reconciliation of cash, deposits, and investments to amounts shown on the Statements of Net Assets follows:

| | |
|---|---|
| Cash, deposits and investments: | |
| Cash on hand | $ 119,670 |
| Amount of deposits | 62,485,347 |
| Amount of investments | 3,116,288,370 |
| Total | $ 3,178,893,387 |

| | **Governmental Activities** | **Business-Type Activities** | **Investment Trust Fund** | **Agency Fund** | **Component Units** | **Total** |
|---|---|---|---|---|---|---|
| Statement of Net Assets: | | | | | | |
| Cash in bank and on hand | $ 13,124,581 | $ 1,475 | $ | $43,919,767 | $ 3,298,419 | $ 60,344,242 |
| Cash and investments held by County Treasurer | 906,681,852 | 14,306,705 | 2,143,086,842 | 15,320,889 | | 3,079,396,288 |
| Cash and investments held by trustee | 39,145,301 | 7,556 | | | | 39,152,857 |
| Total | $ 958,951,734 | $ 14,315,736 | $ 2,143,086,842 | $59,240,656 | $ 3,298,419 | $ 3,178,893,387 |

## NOTE 7 – CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL

Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. The Treasurer has a fiduciary responsibility to administer those and the County's monies under his stewardship. The Treasurer invests, on a pool basis, all idle monies not specifically invested for a fund or program. In addition, the Treasurer determines the fair value of those pooled investments monthly and at June 30.

The County Treasurer's investment pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. The pool's structure does not provide for shares, and the County has not provided or obtained any legally binding guarantees to support the value of the participants' investments.

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool the Board of Supervisors authorized $4,728,654 of interest earned in certain other funds to be transferred to the General Fund.

Substantially, all deposits and investments of County's primary government are included in the County Treasurer's investment pool, except for $53,790,155 of deposits, $3,143,345 of investments in U.S. Treasury securities, $6,605,880 of U.S. agency securities, $9,708,694 of mutual funds with trustee, $17,035,166 of guaranteed investment contracts, $491,930 of corporate bonds, and $8,606,759 of other investments. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 6 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

| Investment Type | Principal | Interest Rates | Maturities | Reported Amount |
|---|---|---|---|---|
| U. S. agency securities | $3,040,188,047 | 2.0 – 5.7% | 7/06 – 6/09 | $3,070,696,596 |

A condensed statement of the investment pool's net assets and changes in net assets follows.

| | | |
|---|---|---|
| Statement of net assets | | |
| Assets | $ | 3,096,640,206 |
| Liabilities | | |
| Net assets | $ | 3,096,640,206 |
| | | |
| Net assets held in trust for: | | |
| Internal participants | $ | 938,379,324 |
| External participants | | 2,158,260,882 |
| Total net assets held in trust | $ | 3,096,640,206 |
| | | |
| Statement of changes in net assets | | |
| Total additions | $ | 21,693,484,010 |
| Total deductions | | 21,269,648,433 |
| Net increase/(decrease) | | 423,835,577 |
| Net assets held in trust: | | |
| July 1, 2005 | | 2,672,804,629 |
| June 30, 2006 | $ | 3,096,640,206 |

## NOTE 8 – RECEIVABLES

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate are shown as follows. Taxes receivable does not have an allowance for uncollectible taxes, as the amount is considered immaterial. All other receivables are considered collectible. Pledged receivables represent amounts pledged from donors for the Human Services Campus.

| | Governmental Funds | | | | |
|---|---|---|---|---|---|
| | General Fund | Detention Operations | County Improvement Debt | Other Governmental Funds | Total |
| Receivables: | | | | | |
| Taxes | $ 11,191,870 | $ | $ | $ 2,286,886 | $ 13,478,756 |
| Accrued interest | 3,073,691 | 719,279 | 102,463 | 1,450,886 | 5,346,319 |
| Special assessments | | | | 144,233 | 144,233 |
| Pledged | | | 3,968,696 | | 3,968,696 |
| Total receivables | $ 14,265,561 | $ 719,279 | $ 4,071,159 | $ 3,882,005 | $ 22,938,004 |

| | Proprietary Funds | | | | |
|---|---|---|---|---|---|
| | ALTCS | Maricopa Health Plan | Solid Waste Management | Internal Service Funds | Total |
| Receivables: | | | | | |
| Accounts | $ 3,192,538 | $ 9,027,695 | $ | $ | $ 12,220,233 |
| Accrued interest | | | 79,839 | 360,771 | 440,610 |
| Total receivables | $ 3,192,538 | $ 9,027,695 | $ 79,839 | $ 360,771 | $ 12,660,843 |

**Discretely presented component units:**

Receivables as of year-end for the Housing Authority, a discretely presented component unit, including the applicable allowances for uncollectible accounts, are shown as follows:

| | Housing Authority |
|---|---|
| Receivables | |
| Intergovernmental | $ 450,562 |
| Accounts | 13,891 |
| Other | 84,665 |
| Notes receivable | 5,065,000 |
| Gross receivables | 5,614,118 |
| Less: allowance for uncollectibles | (12,471) |
| Net total receivables | $ 5,601,647 |

## NOTE 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2006, of $196,667,773, as reported on the Governmental Funds balance sheet, include $80,641,519, $16,013,374 and $17,750,574 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively; $24,443,520 in jail tax collected by the State but not received by the County; $1,039,344 in rental car surcharge collected by the State but not received by the County; $16,356,719 in various Federal and State grants; $4,589,325 due from other governments for prisoner detention and police services; $13,344,186 due from cities and towns for Flood Control District and Transportation Department intergovernmental agreements; and $373,852 of miscellaneous receivables from Federal, State and local governments.

In addition, the County reported $22,115,360 for debt service reimbursements due from the Maricopa County Special Health Care District, a separate legal entity. The amount is reported in the County Improvement Debt Fund and is deferred, as it is not considered earned and available to finance expenditures of the current period. As a result of the transition of the Medical Center to the District on January 1, 2005, the Medical Center transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The Maricopa County Special Health Care District will pay the debt obligations per the terms of an Intergovernmental Agreement which coincide with the future principal and interest payments to July 1, 2015.

## NOTE 10 – INTERGOVERNMENTAL LOANS

At June 30, 2006, the County reported intergovernmental loans of $21,052,400. This amount consists of three separate intergovernmental loans to the Maricopa County Special Health Care District, a separate legal entity.

On July 1, 2005, the County provided a $15,433,000 ten-year loan to the Maricopa County Special Health Care District. The terms of the loan, as outlined in the Assistance Package Intergovernmental Agreement dated June 8, 2005, include the first five years interest free, with interest payable for the second five-year period at the rate earned by the County Treasurer over that period. The balance of the loan is due August 1, 2015.

On September 30, 2005, the County provided a $5,347,350 loan to the Maricopa County Special Health Care District for AHCCCS equity requirements per the terms of the Assistance Package Intergovernmental Agreement dated June 8, 2005, and will be paid in full by October 1, 2008.

The County also reported a $272,050 intergovernmental loan to the Maricopa County Special Health Care District for monies owed from the District to the General Fund for early extinguishment of certain debt in advance of maturity. The loan is paid semi-annually until July 1, 2010, at which time the loan will be paid in full.

## NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2006 was as follows:

| | Balance July 1, 2005, as restated | Increase | Decrease | Balance June 30, 2006 |
|---|---|---|---|---|
| **Governmental activities:** | | | | |
| Nondepreciable assets: | | | | |
| Land | $ 483,765,211 | $ 24,453,788 | $ 11,497,777 | $ 496,721,222 |
| Construction in progress | 156,782,301 | 136,301,896 | 85,794,696 | 207,289,501 |
| Infrastructure | 507,294,390 | 50,171,260 | 4,496,753 | 552,968,897 |
| Total capital assets not being depreciated | 1,147,841,902 | 210,926,944 | 101,789,226 | 1,256,979,620 |
| Depreciable assets: | | | | |
| Buildings and improvements | 1,244,567,477 | 53,906,653 | 5,067,433 | 1,293,406,697 |
| Machinery and equipment | 192,947,266 | 27,323,021 | 13,045,653 | 207,224,634 |
| Infrastructure | 224,835,151 | | | 224,835,151 |
| Total | 1,662,349,894 | 81,229,674 | 18,113,086 | 1,725,466,482 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 222,895,927 | 26,940,041 | 2,559,576 | 247,276,392 |
| Machinery and equipment | 125,869,110 | 20,769,771 | 11,362,875 | 135,276,006 |
| Infrastructure | 49,069,553 | 4,585,409 | | 53,654,962 |
| Total | 397,834,590 | 52,295,221 | 13,922,451 | 436,207,360 |
| Total capital assets being depreciated, net | 1,264,515,304 | 28,934,453 | 4,190,635 | 1,289,259,122 |
| Governmental activities capital assets, net | $ 2,412,357,206 | $ 239,861,397 | $ 105,979,861 | $ 2,546,238,742 |
| **Business-type activities:** | | | | |
| Nondepreciable assets: | | | | |
| Land | $ 1,187,486 | $ | $ | $ 1,187,486 |
| Total capital assets not being depreciated | 1,187,486 | | | 1,187,486 |
| Depreciable assets: | | | | |
| Buildings and improvements | 63,562 | 916,233 | | 979,795 |
| Machinery and equipment | 12,856,432 | 27,173 | 11,285,804 | 1,597,801 |
| Total | 12,919,994 | 943,406 | 11,285,804 | 2,577,596 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 63,562 | 916,233 | | 979,795 |
| Machinery and equipment | 12,539,061 | 180,316 | 11,285,804 | 1,433,573 |
| Total | 12,602,623 | 1,096,549 | 11,285,804 | 2,413,368 |
| Total capital assets being depreciated, net | 317,371 | (153,143) | | 164,228 |
| Business-type activities capital assets, net | $ 1,504,857 | $ (153,143) | $ | $ 1,351,714 |

| | Balance July 1, 2005, as restated | Increase | Decrease | Balance June 30, 2006 |
|---|---|---|---|---|
| **Discretely presented component units:** | | | | |
| Nondepreciable assets: | | | | |
| Land | $ 4,830,082 | $ | $ | $ 4,830,082 |
| Construction in progress | 2,394,539 | 1,151,854 | | 3,546,393 |
| Total capital assets not being depreciated | 7,224,621 | 1,151,854 | | 8,376,4750 |
| Depreciable assets: | | | | |
| Buildings and improvements | 38,332,221 | | | 38,332,221 |
| Machinery and equipment | 600,859 | 69,983 | | 670,842 |
| Less accumulated depreciation | 23,752,364 | 1,263,304 | | 25,015,668 |
| Total | 15,180,716 | (1,193,321) | | 13,987,395 |
| Discretely presented component units capital assets, net | $ 22,405,337 | $ (41,467) | $ | $ 22,363,870 |

The County pledged certain governmental activities buildings and land as collateral for various lease revenue bonds. See Note 13 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2006.

On July 1, 2005, Maricopa County restated governmental activities beginning capital assets by ($32,514,315) for corrections of Transportation infrastructure related assets that were not deleted in prior periods. The County also restated governmental activities beginning capital assets balances by $2,897,703 for capital assets and accumulated depreciation related to the Accommodations Schools for amounts previously unreported. See Note 3 – Beginning Balances Restated for additional information.

In addition, on July 1, 2005, Maricopa County restated beginning capital assets balances for governmental activities and discretely presented component units by $117 and $50, respectively. In fiscal year 2005, the Maricopa County Sports Commission was reported as a nonmajor governmental fund and included in governmental activities. Beginning July 1, 2005, this entity is reported as a discretely presented component unit. In addition, prior year balances for the Maricopa County Sports Commission were restated to report accumulated depreciation that was previously unreported by the County. See Note 3 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions/programs as follows:

| | |
|---|---|
| Government activities: | |
| General government | $ 7,152,461 |
| Public safety | 28,440,007 |
| Highways and streets | 3,556,503 |
| Health, welfare and sanitation | 3,003,225 |
| Culture and recreation | 7,882,261 |
| Education | 1,446,247 |
| Internal service funds | 814,517 |
| Total governmental activities depreciation expense | $ 52,295,221 |
| Business-type activities: | |
| Arizona Long-Term Care System | $ 149,162 |
| Solid Waste Management Fund | 31,154 |
| Total business-type activities depreciation expense | $ 180,316 |

The depreciation expense charged to business-type activities is less than accumulated depreciation increases because of assets transferred from machinery and equipment to buildings and improvements with accumulated depreciation of $916,233. This transfer amount is accounted for in accumulated depreciation increases, but does not constitute current year depreciation expense.

## NOTE 12 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2006, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into four major categories: Transportation Construction Projects, Flood Control Construction Projects, Construction and Maintenance of Adult and Juvenile Detention Facilities, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2006, the Maricopa County Transportation Department had contractual commitments of $28,375,873 for construction of various highway projects. The related estimated cost of completion for these projects was $341,190,192. Funding for these expenditures will be provided from Highway User Fuel Tax, the primary source of revenue for the Transportation Department. These projects are accounted for in the Transportation Capital Projects Fund (nonmajor governmental fund).

Flood Control Construction Projects

At June 30, 2006, the Maricopa County Flood Control District had contractual commitments of $25,460,504 for the construction of various flood control projects. The related estimated cost of completion for these projects was $234,444,000. Funding for these expenditures will be provided from the Flood Control District's tax levy of property within Maricopa County, the primary source of revenue for the Flood Control District. These projects are accounted for in the Flood Control Capital Projects Fund (nonmajor governmental fund).

Construction and Maintenance of Adult and Juvenile Detention Facilities

At June 30, 2006, Maricopa County had contractual commitments of $720,614 for construction of adult and juvenile detention facilities. The related estimated cost of completion for these projects was $27,949,842. Funding for these expenditures will be provided by the 1/5 of one-cent jail sales tax originally approved by voters in the November 3, 1998 general election and extended in the November 2, 2002, general election. These projects are accounted for in the Detention Capital Projects Fund (nonmajor governmental fund).

Construction of Various County Facilities

At June 30, 2006, Maricopa County had contractual commitments of $16,910,574 related to major capital projects financed by the Lease Revenue Bonds, Series 2001. The related estimated cost of completion for these projects was $42,804,987. These projects are accounted for in the County Improvement Fund (nonmajor governmental fund). The County had additional contractual commitments of $3,812,266 relating to major capital projects accounted for in the Intergovernmental Capital Projects Fund (nonmajor governmental fund) and the General Fund County Improvements Fund (nonmajor governmental fund) and funded predominantly through transfers from the General Fund. The related estimated cost of completion for these projects was $41,361,188.

## NOTE 13 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2006.

| | Balance July 1, 2005, as restated | Additions | Reductions | Balance June 30, 2006 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental activities:** | | | | | |
| Bonds, loans, and other payables: | | | | | |
| Lease revenue bonds | $101,101,501 | $ | $ 19,913,434 | $ 81,188,067 | $ 8,668,024 |
| Lease trust certificates | 10,812,000 | 3,000,000 | 4,600,000 | 9,212,000 | 1,600,000 |
| Certificates of participation | 5,500,000 | | 385,000 | 5,115,000 | 400,000 |
| Stadium District revenue bonds | 52,735,000 | | 2,685,000 | 50,050,000 | 2,820,000 |
| Stadium District contractual obligations | 4,428,888 | | 2,000,000 | 2,428,888 | |
| Special assessment debt with governmental commitment | 235,458 | | 81,191 | 154,267 | 47,385 |
| Capital leases | 13,507,633 | 9,395,689 | 6,590,431 | 16,312,891 | 7,660,113 |
| Installment purchase agreements | 892,254 | | 346,052 | 546,202 | 340,437 |
| Total bonds, loans, and other payables | 189,212,734 | 12,395,689 | 36,601,108 | 165,007,315 | 21,535,959 |
| Plus: bond premium | 7,172,286 | | 759,172 | 6,413,114 | |
| Total bonds, loans, and other payables | 196,385,020 | 12,395,689 | 37,360,280 | 171,420,429 | 21,535,959 |
| Other liabilities: | | | | | |
| Claims and judgments payable | 10,499,580 | 1,438,000 | 842,400 | 11,095,180 | 1,435,360 |
| Reported and incurred but not reported claims | 54,571,486 | 44,052,574 | 39,335,682 | 59,288,378 | 26,440,104 |
| Total other liabilities | 65,071,066 | 45,490,574 | 40,178,082 | 70,383,558 | 27,875,464 |
| Governmental activities long-term liabilities | $261,456,086 | $ 57,886,263 | $ 77,738,362 | $241,803,987 | $ 49,411,423 |
| **Business-type activities:** | | | | | |
| Bonds and other payables: | | | | | |
| Lease revenue bonds | $ 43,499 | $ | $ 6,566 | $ 36,933 | $ 6,976 |
| Advances from other funds | 73,000 | | 12,166 | 60,834 | 12,166 |
| Total bonds and other payables | 116,499 | | 18,732 | 97,767 | 19,142 |
| Other liabilities: | | | | | |
| Liability for closure and postclosure costs | 17,129,833 | 1,854,260 | 671,463 | 18,312,630 | 1,304,022 |
| Total other liabilities | 17,129,833 | 1,854,260 | 671,463 | 18,312,630 | 1,304,022 |
| Business-type activities long-term liabilities | $ 17,246,332 | $ 1,854,260 | $ 690,195 | $ 18,410,397 | $ 1,323,164 |

On July 1, 2005, long-term liabilities were restated for landfill closure and postclosure care costs. See Note 3 – Beginning Balances Restated for additional information.

Bonds, loans, and other payables were as follows at June 30, 2006:

### Lease Revenue Bonds

On June 1, 2001, the Maricopa County Public Finance Corporation issued $124,855,000 of Lease Revenue Bonds to pay for the acquisition, construction, and equipment for the Public Service Building, Forensic Science Center, Superior Court Customer Service Center, parking garages, and related projects. Under the terms of the bond indentures, the Corporation received the proceeds to construct and purchase these assets and the County will make lease payments to extinguish the debt. Lease payments will equal the aggregate amount of principal and interest due at that date. Upon the final lease payment, the title to the assets will transfer to the County. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. Bonds maturing after July 1, 2012, are subject to optional redemption in increments of $5,000 on July 1, 2011, or any date

thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

On December 3, 2003, the Maricopa County Public Finance Corporation issued $16,880,000 of Lease Revenue Refunding Bonds for the current refunding of various certificates of participation (Series 2000, 1996, 1994, and 1993), capital leases, and an installment purchase contract, which were legally defeased as of June 1, 2004. The County will be obligated to make lease payments to extinguish the refunding debt when due until all lease payments under the lease have been paid. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. The bonds are not subject to optional redemption prior to maturity; however, in the event of nonappropriation, the bonds would terminate and be subject to special mandatory redemption at par plus accrued interest, without premium.

On August 9, 2005, the Maricopa County Public Finance Corporation defeased a portion of the Lease Revenue Bonds, Series 2001, in the amount of $10,605,000. The County contributed the cash to advance refund the bonds, which mature on July 1, 2006 through July 1, 2015; those bonds maturing on or after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest. This portion of the lease revenue bonds was initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. Although the County defeased this portion of the bonds, the District is still obligated to reimburse the County for the applicable principal and interest pursuant the intergovernmental agreement. See Note 9 – Due From Other Governmental Units for additional information.

The following Lease Revenue Bonds were outstanding as of June 30, 2006:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2006 |
|---|---|---|---|---|
| 2001 Lease Revenue Bonds | $ 124,855,000 | 3.80 – 5.50% | 7-1-06/15 | $ 70,910,000 |
| 2003 Lease Revenue Refunding Bonds | 16,880,000 | 2.50 – 4.00% | 7-1-06/12 | 10,315,000 |
| Total | $ 141,735,000 | | | $ 81,225,000 |

Annual debt service requirements to maturity for the County's Lease Revenue Bonds are as follows:

| | Governmental Activities | | | Business-type Activities | | |
|---|---|---|---|---|---|---|
| Year Ending June 30 | Principal | Interest | Total | Principal | Interest | Total |
| 2007 | $ 8,668,024 | $ 3,893,053 | $ 12,561,077 | $ 6,976 | $ 1,021 | $ 7,997 |
| 2008 | 7,597,750 | 3,543,202 | 11,140,952 | 7,250 | 791 | 8,041 |
| 2009 | 7,677,476 | 3,213,122 | 10,890,598 | 7,524 | 587 | 8,111 |
| 2010 | 7,930,076 | 2,830,225 | 10,760,301 | 4,924 | 394 | 5,318 |
| 2011 | 8,354,939 | 2,422,198 | 10,777,137 | 5,061 | 238 | 5,299 |
| 2012 – 16 | 40,959,802 | 5,725,841 | 46,685,643 | 5,198 | 81 | 5,279 |
| Total | $ 81,188,067 | $ 21,627,641 | $ 102,815,708 | $ 36,933 | $ 3,112 | $ 40,045 |

**Lease Trust Certificates**

On August 1, 2004, the County and the Maricopa County Public Finance Corporation entered into a lease purchase agreement in which the land, conveyed to the Maricopa County Public Finance Corporation by the County, and financed improvements related to the Human Services Project will be leased to the County. On August 27, 2004, the Maricopa County Public Finance Corporation authorized the issuance of Lease Trust Certificates representing proportionate interests in semiannual lease payments for an amount not to exceed $15,000,000 to provide financing for the construction of improvements for a Human Services Campus public health clinic. The lease purchase agreement contains a purchase option at the

end of the lease term similar to a capital lease, does not constitute indebtedness of the County under the Constitutional debt limit, and does not require voter approval. The County is responsible for the principal and interest payments for the amount of the certificates issued under the lease purchase agreement.

The certificates, having a fixed rate of 4.165% and maturing on June 1, 2011, were issued on an as needed basis. As of June 30, 2006, the County had drawn all $15,000,000 from the Lease Trust Certificates. The lease purchase agreement provides that the debt service requirements on the amount of outstanding Lease Trust Certificates be re-amortized for any additional debt issued up to the authorized amount.

As of June 30, 2006, the outstanding Lease Trust Certificates and annual debt service requirements to maturity are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2007 | $ 1,600,000 | $ 190,489 |
| 2008 | 1,600,000 | 283,713 |
| 2009 | 1,617,000 | 216,720 |
| 2010 | 1,700,000 | 147,646 |
| 2011 | 1,800,000 | 74,760 |
| 2012 | 895,000 | 18,638 |
| Total | $ 9,212,000 | $ 931,966 |

**Certificates of Participation**

Certificates of Participation represent proportionate interests in semiannual lease payments. The County's obligation to make lease payments is subject to annual appropriations being made by the County for that purpose. On November 1, 2000, Maricopa County Public Finance Corporation issued $6,975,000 of Certificates of Participation to pay for the acquisition of and improvements to the Desert Vista Hospital and medical office facilities. These certificates of participation were initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. See Note 9 – Due From Other Governmental Units for additional information.

The following Certificates of Participation were outstanding at June 30, 2006:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2006 |
|---|---|---|---|---|
| 2000 Certificates of Participation | $ 6,975,000 | 4.80 – 5.50% | 7-1-06/15 | $ 5,115,000 |

Annual debt service requirements to maturity for certificates of participation are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2007 | $ 400,000 | $ 253,043 |
| 2008 | 420,000 | 233,258 |
| 2009 | 445,000 | 212,170 |
| 2010 | 465,000 | 189,759 |
| 2011 | 490,000 | 166,000 |
| 2012 – 16 | 2,895,000 | 406,884 |
| Total | $ 5,115,000 | $ 1,461,114 |

### Stadium District Revenue Bonds

Stadium District Revenue Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. Under the statute, the Stadium District may set the surcharge at $2.50 on each lease or rental of a motor vehicle licensed for hire, for less than one year, and designed to carry fewer than 15 passengers, regardless of whether such vehicle is licensed in the State of Arizona. The Stadium District Board of Directors initially levied a surcharge at a rate of $1.50 beginning in January 1992 and increased the surcharge to $2.50, the maximum amount permitted by statute, in January 1993. The bonds do not constitute a debt or a pledge of the faith or credit of Maricopa County, the State of Arizona, or any other political subdivision. The payment of the bonds is enforceable solely out of the pledged revenues and no owner shall have any right to compel any exercise of taxing power of the District, except for surcharges. The bonds maturing after June 1, 2013, are subject to optional redemption in increments of $5,000 at par plus accrued interest.

The Stadium District had the following revenue bonds outstanding at June 30, 2006:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2006 |
|---|---|---|---|---|
| 2002 Revenue Refunding Bonds | $ 58,225,000 | 4.00 — 5.375% | 6-1-06/19 | $ 50,050,000 |

Annual debt service requirements to maturity for Stadium District bonds are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2007 | $ 2,820,000 | $ 2,603,345 |
| 2008 | 2,960,000 | 2,462,344 |
| 2009 | 3,105,000 | 2,314,344 |
| 2010 | 3,260,000 | 2,159,094 |
| 2011 | 3,390,000 | 2,028,694 |
| 2012 – 16 | 19,855,000 | 7,247,756 |
| 2017 – 19 | 14,660,000 | 1,603,362 |
| TOTAL | $ 50,050,000 | $ 20,418,939 |

In prior years, the Stadium District defeased senior bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for the defeased bonds are not included in the County's financial statements. At June 30, 2006, $8,335,000 of bonds outstanding are considered defeased as summarized below.

| Refunded in Prior Years | | |
|---|---|---|
| Issue | Outstanding Principal | Call Date |
| 1996 Senior Bonds | $ 8,335,000 | July 1, 2006 |

### Stadium District Contractual Obligations

On February 17, 1994, the Stadium District entered into an agreement with the Arizona Diamondbacks (Team) to provide for the financing of a portion of the costs of acquisitions and construction of a new major league baseball stadium. In connection with the agreement, the Stadium District committed to provide up to $253,000,000 for the cost of the new stadium. The $253,000,000 was funded through the use of $238,000,000 of the special sales tax levy. Under the Facility Development Agreement for the major league baseball stadium, the Stadium District was obligated to obtain a loan in the amount not to exceed $15 million to pay for part of the Stadium District's portion of construction costs. The Team

agreed to include the Stadium District loan in its financing in order to allow the Stadium District to obtain more favorable financing terms, and the Stadium District agreed to repay the Team for this increase in the Team's borrowing. At June 30, 2006, the Stadium District had contractual commitments outstanding of $2,428,888 with a fixed interest rate of 7.15%.

Annual debt service requirement to maturity for Stadium District contractual commitments are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2007 | $ | $ 173,762 |
| 2008 | | 173,762 |
| 2009 | | 173,762 |
| 2010 | | 173,762 |
| 2011 | | 173,762 |
| 2012 – 16 | 2,428,888 | 471,366 |
| Total | $ 2,428,888 | $ 1,340,176 |

**Special Assessment Debt With Governmental Commitment**

Special assessment bonds are payable from assessments collected from property owners benefited by the respective improvements. The proceeds were used to finance construction in these districts. While there is no legal obligation for the County to further secure the special assessment bonds of the districts below, the County has made a moral commitment to take steps necessary to prevent default.

Special assessment bonds currently outstanding for governmental activities are as follows:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2006 |
|---|---|---|---|---|
| Fairview Lane East | $ 60,657 | 9.000% | 1-1-07 | $ 3,883 |
| Queen Creek Water | 301,960 | 4.875% | 7-1-06/17 | 36,910 |
| White Fence Farms | 185,810 | 9.000% | 1-1-07/07 | 15,750 |
| 104th Place/University | 83,236 | 9.000% | 1-1-07/07 | 8,323 |
| Central Avenue | 301,905 | 9.000% | 1-1-07/09 | 30,316 |
| Billings Street | 14,004 | 9.000% | 1-1-07/08 | 1,503 |
| Marquerite Drive | 60,670 | 9.000% | 7-1-06/11 | 13,205 |
| 7th Street North | 60,059 | 8.000% | 1-1-07/14 | 44,377 |
| Total | $ 1,068,301 | | | $ 154,267 |

Annual debt service requirements to maturity for special assessment debt with governmental commitment are as follows:

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2007 | $ 47,385 | $ 11,704 |
| 2008 | 15,046 | 7,782 |
| 2009 | 32,135 | 6,422 |
| 2010 | 5,412 | 3,909 |
| 2011 | 9,082 | 3,573 |
| 2012 – 16 | 39,214 | 6,461 |
| 2017 – 18 | 5,993 | 296 |
| Total | $ 154,267 | $ 40,147 |

### Capital Leases

The County has entered into various lease-purchase agreements, which are noncancellable, for the acquisitions of the following equipment:

| | Governmental Activities |
|---|---|
| Audio/Visual Systems | $ 2,638 |
| Computer Systems and Equipment | 4,861,607 |
| Communications Equipment | 519,240 |
| Medical Equipment | 84,107 |
| Total Capital Assets | 5,467,592 |
| Accumulated Depreciation | (1,310,091) |
| Net Value of Leased Capital Assets | $ 4,157,501 |

These lease-purchase agreements require the County to pay all maintenance costs. At the time of the final principal and interest payments, title to the leased equipment transfers to the County. These leases are contingent on budgetary appropriations each fiscal year. The assets are capitalized at total principal cost.

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2006.

| Year Ending June 30 | Governmental Activities |
|---|---|
| 2007 | $ 8,089,325 |
| 2008 | 5,447,154 |
| 2009 | 2,521,200 |
| 2010 | 522,406 |
| 2011 | 504,276 |
| Total minimum lease payments | 17,084,361 |
| Amount representing interest | (771,470) |
| Present value of net minimum lease payments | $ 16,312,891 |

The present value of net minimum lease payments at June 30, 2006, of $16,312,891 exceeds the total capital assets of $4,157,501 because a significant portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

### Installment Purchase Contracts Payable

The County has entered into installment purchase contracts for the acquisition of medical equipment. These installment purchase contracts payable were initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the assets purchased with the proceeds were transferred to the District. Thus, there are no County-owned assets associated with this obligation. The District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. See Note 9 – Due From Other Governmental Units for additional information.

The following schedule details debt service requirements to maturity for the County's installment purchase contracts payable at June 30, 2006.

| Year Ending June 30 | Governmental Activities |
|---|---|
| 2007 | $ 358,051 |
| 2008 | 208,863 |
| Total minimum payments | 566,914 |
| Amount representing interest | (20,712) |
| Present value of net minimum payments | $ 546,202 |

### Funding Source for Governmental Activities Liabilities

| Governmental Funds Liabilities | Funding Source |
|---|---|
| Lease revenue bonds | County Improvement Debt Fund |
| Lease trust certificates | County Improvement Debt Fund |
| Certificates of participation | County Improvement Debt Fund |
| Stadium District revenue bonds | Stadium District Debt Service Fund (nonmajor debt service fund) |
| Stadium District contractual obligations | Ballpark Operations Fund (nonmajor special revenue fund) |
| Special assessment debt with governmental commitment | Special Assessment Fund (nonmajor debt service fund) |
| Capital leases | General Fund (96%), nonmajor special revenue funds (1%), internal service funds (3%) |
| Installment purchase agreements | County Improvement Debt Fund |
| Claims and judgments payable | General Fund |
| Reported and incurred but not reported claims | Risk Management Fund and Employee Benefits Trust Fund (internal service funds) |

### Legal Debt Margin

County indebtedness pertaining to general obligation bonds may not exceed six percent of the value of the County's taxable property ascertained by the last assessment. However, with voter approval, the County may become indebted for an amount not to exceed fifteen percent of such taxable property. At June 30, 2006, the allowable six and fifteen percent limits were $1,991,833,104 and $4,979,582,760, respectively. The County had no outstanding general obligation debt at June 30, 2006, and was therefore within the legal debt margin.

### Conduit Debt Obligations

Maricopa County issues revenue bonds on behalf of private sector entities to provide financial assistance for projects deemed to be of public interest. Neither the principal, accrued interest or premium, if any, shall ever constitute an indebtedness of the County or State of Arizona or any political subdivision, nor shall it be a liability or a charge against the general credit or taxing powers. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2006, there were three revenue bond issues outstanding, with an aggregate principal amount payable of $165,695,000.

### Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2006, the County had no arbitrage liability.

## NOTE 14 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County has five landfills and three transfer stations. State and federal laws and regulations require the County to place a final cover on four of its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although one landfill and the transfer stations are exempt from these regulations, the County is performing postclosure monitoring of the sites and has included these estimated costs in the liability.

Although closure and postclosure care costs will not be paid until near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfills are closed. These costs will be paid from the Solid Waste Management Fund.

The amount recognized each year is based on landfill capacity used at the end of each fiscal year. The landfill closure and postclosure care liability at June 30, 2006, includes the cumulative amount of $15,375,590 reported to date based on the use of 99.9 percent of the estimated capacity of the landfills. The County will recognize the remaining estimated cost of the closure and postclosure care of $177,207 as the remaining estimated capacity is filled. Additionally, in August 1992, there was a Rule of Decision issued in Federal court governing suspected groundwater contamination at the Hassayampa Landfill and the County has been determined to be 28% responsible for the cost of remedial investigation and the feasibility study which is being conducted with regulatory oversight by the U.S. Environmental Protection Agency. Beginning in fiscal year 2004, the County included this cost as part of the landfill closure and postclosure care liability in the Solid Waste Management Fund. In fiscal year 2006, the liability for the cost of the remedial investigation and the feasibility study for the Hassayampa Landfill was $2,937,040. The total landfill closure and postclosure care liability of $18,312,630 is comprised of both the $15,375,590 for capacity of landfills used as of June 30, 2006, and the $2,937,040 remedial investigation costs for the Hassyampa Landfill. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2006; the actual costs may be higher due to inflation, changes in technology, and changes in regulations, or results of the investigational study. The County currently has only one landfill that is still accepting waste and expects to close this landfill in fiscal year 2007.

According to State and Federal laws and regulations, the County must comply with the local government financial test requirements that assure the County can meet the costs of landfill closure, postclosure, and corrective action when needed. The County is in compliance with these requirements.

## NOTE 15 – MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

On July 1, 2001, the County entered into a $35,000,000 municipal revolving line of credit with an interest rate of 65% of the bank's prime rate and a maturity date of June 30, 2006. The municipal revolving line of credit was renewed to July 1, 2007 for $35,000,000. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2006, the County had not borrowed against the line of credit.

On July 1, 2005, the County entered into an $8,031,435 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. The irrevocable standby letter of credit matured on July 1, 2006. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2006, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to July 1, 2007, for $9,797,315.

On September 30, 2005, the County entered into a $7,000,000 irrevocable standby letter of credit issued to the Arizona Health Care Cost Containment System (AHCCCS) for the benefit of the Maricopa County Special Health Care District, a separate legal entity, to guarantee contractual obligations. The irrevocable standby letter of credit matured on June 30, 2006. During fiscal year 2006, the letter of credit had not been drawn upon. The letter of credit was not renewed by the County.

## NOTE 16 – OPERATING LEASES

**Operating Leases** – The County's operating leases are for office equipment, land, and buildings. Rental expenses under the terms of these operating leases for governmental activities were $17,622,140 for the year ended June 30, 2006. These operating leases have remaining lease terms from one to seven years. Also, they provide renewal options and are contingent on budgetary appropriations each fiscal year. The future minimum rental payments required under these operating leases as of June 30, 2006, are as follows:

| Year Ended June 30 | Governmental Activities |
|---|---|
| 2007 | $ 12,562,346 |
| 2008 | 10,328,046 |
| 2009 | 8,380,725 |
| 2010 | 6,617,352 |
| 2011 | 4,126,692 |
| 2012 | 578,914 |
| Total minimum payments required | $ 42,594,075 |

## NOTE 17 – RISK MANAGEMENT

Self-Insurance

The Risk Management Fund (internal service fund) accounts for the financing of the insured risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees and natural disasters.

The County carries commercial insurance for general and automobile liability in excess of $5,000,000 per occurrence (limit $30 million), medical malpractice liability in excess of $5,000,000 per occurrence (limit $25 million), and workers' compensation benefits in excess of $1,000,000 per occurrence (limit $25 million). Settled claims have not exceeded this commercial coverage since the inception of these insurance policies.

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: reported loss development, paid loss development, Bornhuetter-Ferguson reported loss and paid loss, frequency times severity, expected loss, incremental paid workers' compensation, paid allocated loss adjustment expense to paid loss development – automobile liablity, and tail liability for medical malpractice. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 4.25 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2006, for each insurable area follow:

| | |
|---|---|
| General liability | $ 30,479,529 |
| Automobile liability | 799,735 |
| Malpractice | 14,153,666 |
| Workers' compensation | 9,701,819 |
| Property reserve | 555,953 |
| Auto physical damage reserve | 225,691 |
| Total | $ 55,916,393 |

Changes in the unpaid claims liability reported in the Risk Management Fund follow:

| Year | Balance July 1 | Current-Year Claims And Changes In Estimates | Claims Payments | Balance June 30 |
|---|---|---|---|---|
| 2003-04 | $ 41,047,771 | $ 8,992,628 | $ (7,507,786) | $ 42,532,613 |
| 2004-05 | 42,532,613 | 15,923,337 | (7,965,399) | 50,490,551 |
| 2005-06 | 50,490,551 | 17,605,701 | (12,179,859) | 55,916,393 |

The Employee Benefits Trust Fund (internal service fund) accounts for the financing of the insured risk of loss for certain health benefits (pharmacy, medical, dental, short-term disability, and medical incentives) to eligible employees and their dependents.

The liability for pharmacy, medical, dental, and short-term disability claims is based on fiscal year 2006 actuarial reports. The Consumer Choice Plan portion of the liability for pharmacy is based on the unused portion of the members' pharmacy accounts administered by Walgreens Health Initiatives. The liability for medical incentives is based on the contract with CIGNA Healthcare (CIGNA). Accrued actuarial liabilities at June 30, 2006, for each insurable area follow:

| | |
|---|---|
| Pharmacy | $ 1,682,985 |
| Medical | 595,000 |
| Dental | 267,000 |
| Short-term disability | 227,000 |
| Medical incentives | 600,000 |
| Total | $ 3,371,985 |

Changes in the unpaid claims liabilities reported in the Employee Benefits Trust Fund follow:

| Year | Balance July 1 | Current-Year Claims And Changes In Estimates | Claims Payments | Balance June 30 |
|---|---|---|---|---|
| 2003-04 | $ 2,446,904 | $ 24,840,807 | $ (22,148,561) | $ 5,139,150 |
| 2004-05 | 5,139,150 | 33,271,440 | (34,329,655) | 4,080,935 |
| 2005-06 | 4,080,935 | 26,446,873 | (27,155,823) | 3,371,985 |

Other Claims

The County has exposure to the following claims areas carrying no commercial insurance:

Indigent Health Care Litigation - At June 30, 2006, there were 52,785 claims pending against the County representing full-billed charges of approximately $252 million for indigent health care. This amount is subject to a statutory discount that averages more than 50%. It is not practical to determine the anticipated outcome of the litigation and to estimate the potential losses due to the fact that the Court has not yet provided a ruling to clarify the current statutory provisions that would provide the parties with the ability to adjudicate the claims. In addition, less than ten percent of the claims have actually been reviewed for legitimacy due to the large number of claims filed and the refusal of the hospital plaintiffs to provide requested support for verification of submitted claims. To date, $64 million in claims with individual hospitals were settled for less than $3 million; however, the method of determining the settlement amount can vary between hospitals as each hospital has a different set of requirements for calculating and agreeing on a settlement. The Superior Court of Maricopa County has appointed a Special Master to facilitate the dispute process. In the opinion of outside legal counsel, no accrual for potential liability can be reasonably determined. A prior judgment of $1.1 million was awarded to hospital plaintiffs in November 2002. Prejudgment interest is not included, as the amount cannot be estimated at this time.

Environmental Liability - The County has estimated and reported an environmental liability of $11,095,180 in the government-wide financial statements for governmental activities (in claims and judgments payable). Management reports litigation, claims, and estimated remedial costs for asserted claims including environmental liabilities, discovered from the ongoing assessment of County land and facilities, which may include aquifer protection, storm water discharge, asbestos, lead paint, indoor air quality, monitoring of underground storage tanks, and the cleanup and monitoring of landfills. Current environmental liabilities pertain to the cleanup and monitoring of leaking underground storage tanks, asbestos, lead paint, and landfill costs not accounted for in the Solid Waste Management Fund. There is a potential incremental liability of $27,004,820, which is contingent upon the extent to which additional environmental contamination is found pertaining to asbestos, microbial abatement, and landfill costs. Additional liabilities pertaining to landfill cleanup are reported in the Solid Waste Management Fund as closure and postclosure costs.

Health Care Programs

The County operated three health care programs that are accounted for in the Maricopa Health Plan Fund, ALTCS Fund and the Non-AHCCCS Health Plans Fund to provide health care services to the programs' enrollees. On August 29, 2005, the Maricopa County Board of Supervisors approved the transfer and assignment of the Arizona Health Cost Containment System (AHCCCS) – Acute Health Care program, accounted for in the Maricopa Health Plan Fund, to the Maricopa County Special Health Care District, a separate legal entity, effective October 1, 2005. All liabilities prior to the transfer to the District will remain with Maricopa County. In addition, the County discontinued the AHCCCS– Arizona Long-Term Care System program, accounted for in the ALTCS Fund, effective September 30, 2005, and all associated liabilities will remain with Maricopa County. The liability for medical claims payable of $8,448,256 presented in the Statement of Net Assets for the Proprietary Funds represents the outstanding medical claims for health care services received by these two programs' enrollees. The incurred but not reported portion of this liability was actuarially calculated. The Senior Select program, which is accounted for in the Non-AHCCCS Health Plans Fund, was closed during fiscal year 2005 and there is no remaining claims liability associated with this program at June 30, 2006.

## NOTE 18 – EMPLOYEE RETIREMENT PLANS

**Plan Descriptions**

The County contributes to the four retirement plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

**The Arizona State Retirement System (ASRS)** administers a cost-sharing multiple-employer defined benefit pension plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 2.

**The Public Safety Personnel Retirement System (PSPRS)** (Sheriff, Investigators, and Park Rangers) is an agent multiple-employer defined benefit pension plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or participating political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a five member board, known as The Fund Manager, and the participating local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 4.

**The Corrections Officer Retirement Plan (CORP)** is an agent multiple-employer defined benefit pension plan that covers certain employees of the State of Arizona's Departments of Corrections and Juvenile Corrections, and county employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 6.

**The Elected Officials Retirement Plan (EORP)** is a cost-sharing multiple-employer defined benefit pension plan that covers State of Arizona and County elected officials and judges, and elected officials of participating cities. The EORP is governed by The Fund Manager of PSPRS according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 3.

**Financial Reports**

Each plan issues a publicly available financial report that includes its financial statements and required supplementary information. A report may be obtained by writing or calling the applicable plan.

| **ASRS** | **PSPRS, CORP, EORP** |
|---|---|
| 3300 N. Central Avenue | 3010 E. Camelback Road, Suite 200 |
| P.O. Box 33910 | Phoenix, AZ 85016-4416 |
| Phoenix, AZ 85067-3910 | |
| (602) 240-2000 or (800) 621-3778 | (602) 255-5575 |
| www.azasrs.gov | www.psprs.com |

**Funding Policy**

The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates.

Cost-Sharing Plans - For the year ended June 30, 2006, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 7.4 percent (6.9 percent retirement and 0.5 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2006, 2005, and 2004 were $32,073,962, $26,449,682, and $29,855,413, respectively, which were equal to the required contributions for the year.

In addition, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees plus additional contributions of 13 percent of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2006, 2005, and 2004 were $4,464,054.43, $3,386,006, and $3,269,129, respectively, which were equal to the required contributions for the year.

Agent Plans - For the year ended June 30, 2006, active PSPRS (Maricopa County Sheriff) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 14.11 percent. Active PSPRS (Maricopa County Attorney Investigators) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 15.04 percent. Active PSPRS (Maricopa County Park Rangers) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 30.35 percent. Active CORP members were required by statute to contribute 8.50 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 5.20 percent.

Annual Pension Cost - The County's pension cost for the two agent plans for the year ended June 30, 2006, and related information follows.

| | PSPRS | | | CORP |
|---|---|---|---|---|
| Contribution rates: | (Sheriff) | (Investigators) | (Park Rangers) | |
| County | 14.11% | 15.04% | 30.35% | 5.20% |
| Plan members | 7.65% | 7.65% | 7.65% | 8.50% |
| Annual pension cost | $ 5,147,189 | $ 105,581 | $ 22,801 | $ 3,823,853 |
| Contributions made | $ 5,147,189 | $ 105,581 | $ 22,801 | $ 3,823,853 |

The current-year annual required contributions for the PSPRS (Sheriff, Investigators, and Park Rangers) and CORP were determined as part of their June 30, 2004, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included (a) 8.75 percent investment rate of return and (b) projected salary increases ranging from 6.25 percent to 9.25 percent per year. Both (a) and (b) included an inflation component of 5.25 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 7-year period. The unfunded (excess) actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2004, was 20 years.

Trend Information – Annual pension cost information for the current and two preceding years for each of the agent plans follows.

| | Contributions Required and Contributions Made | | |
|---|---|---|---|
| Plan | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
| Year Ended June 30, 2006 | | | |
| PSPRS (Sheriff) | $ 5,147,189 | 100.0% | $ 0 |
| PSPRS (Investigators) | 105,581 | 100.0% | 0 |
| PSPRS (Park Rangers) | 22,801 | 100.0% | 0 |
| CORP | 3,823,853 | 100.0% | 0 |

| | Contributions Required and Contributions Made | | |
|---|---|---|---|
| Plan | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
| Year Ended June 30, 2005 | | | |
| PSPRS (Sheriff) | $ 3,523,430 | 100.0% | $ 0 |
| PSPRS (Investigators) | 70,444 | 100.0% | 0 |
| PSPRS (Park Rangers) | 8,907 | 100.0% | 0 |
| CORP | 1,700,476 | 100.0% | 0 |

| | Contributions Required and Contributions Made | | |
|---|---|---|---|
| Plan | Annual Pension Cost (APC) | Percentage of APC Contributed | Net Pension Obligation |
| Year Ended June 30, 2004 | | | |
| PSPRS (Sheriff) | $ 2,360,677 | 100.0% | $ 0 |
| PSPRS (Investigators) | 57,649 | 100.0% | 0 |
| PSPRS (Park Rangers) | 27,507 | 100.0% | 0 |
| CORP | 1,220,978 | 100.0% | 0 |

## NOTE 19 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2006, were as follows:

| | Payable to | | |
|---|---|---|---|
| Payable from | General Fund | Nonmajor Governmental Funds | Total Due To |
| ALTCS Fund | $ 1,428,750 | $ | $ 1,428,750 |
| Maricopa Health Plan Fund | 5,650,602 | | 5,650,602 |
| Nonmajor Governmental Funds | 3,934,727 | 7,482,865 | 11,417,592 |
| Internal Service Funds | 1,626,754 | | 1,626,754 |
| Total Due From | $ 12,640,833 | $ 7,482,865 | $ 20,123,698 |

All interfund receivables and payables represent cash deficits that were the result of timing differences from grant revenues received in the subsequent year and cash transfers that had not occurred at June 30, 2006.

Interfund transfers – interfund transfers for the year ended June 30, 2006, were as follows:

| | Transfers In | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Transfers Out | General Fund | Detention Operations Fund | County Improvement Debt Fund | ALTCS Fund | Maricopa Health Plan Fund | Nonmajor Enterprise Fund | Nonmajor Governmental Funds | Total Transfers Out |
| General Fund | $ | $ 145,724,861 | $ 4,116,017 | $ 4,808,761 | $ 35,129,812 | $ 3,496,967 | $ 15,684,550 | $ 208,960,968 |
| Detention Operations Fund | | | | | | | 14,977,841 | 14,977,841 |
| Nonmajor Governmental Funds | 211,615 | | | | | | 133,289,715 | 133,501,330 |
| Total Transfers In | $ 211,615 | $ 145,724,861 | $ 4,116,017 | $ 4,808,761 | $ 35,129,812 | $ 3,496,967 | $ 163,952,106 | $ 357,440,139 |

All interfund transfers are budgeted and are used to move revenues from the fund that collects them to the fund that expends them.

The interfund receivables, payables, and transfers by fund are as follows:

| Funds | Due From Other Funds | Due To Other Funds | Transfers In | Transfers Out |
|---|---|---|---|---|
| MAJOR FUNDS | | | | |
| General Fund | $ 12,640,833 | $ | $ 211,615 | $ 208,960,968 |
| Special Revenue Fund | | | | |
| Detention Operations | | | 145,724,861 | 14,977,841 |
| Debt Service Fund | | | | |
| County Improvement Debt | | | 4,116,017 | |
| Enterprise Funds | | | | |
| ALTCS | | 1,428,750 | 4,808,761 | |
| Maricopa Health Plan | | 5,650,602 | 35,129,812 | |
| NONMAJOR FUNDS | | | | |
| Special Revenue Funds | | | | |
| Air Quality Grants | | 1,195,854 | | |
| Ballpark Operations | 8,894 | 120,377 | | 3,267,653 |
| Cactus League Operations | | 794 | 1,217,725 | |
| CDBG Housing Trust | | 254,875 | | |
| Clerk of the Court Grants | | 237,577 | | |
| Correctional Health Grants | | 7,118 | | |
| Events Center | | 132 | | |
| Flood Control | 6,642,000 | | | 61,792,583 |
| Human Services Grants | | 1,064,908 | | |
| Parks Donations | | | | 88,500 |
| Parks Enhancement | | | 69,169 | 187,284 |
| Parks Souvenir | | | | 69,169 |

| Funds | Due From Other Funds | Due To Other Funds | Transfers In | Transfers Out |
|---|---|---|---|---|
| Public Defender Grants | | 15,916 | | |
| Public Health Fees | | | 29,040 | |
| Public Health | | 8,100 | 1,355,510 | |
| Research and Reporting | | | | 150,975 |
| School Grants | | 1,351 | | |
| Sheriff Grants | | 274,908 | | |
| Sheriff Jail Enhancement | | 721 | | |
| Sheriff RICO | | 13,195 | | |
| Transportation Grants | | 133,608 | | |
| Transportation Operations | | | | 66,727,441 |
| Debt Service Fund | | | | |
| Stadium District Debt Service | | | | 1,217,725 |
| Capital Projects Funds | | | | |
| Detention Capital Projects | | | 14,977,841 | |
| Flood Control Capital Projects | | 6,642,000 | 61,762,926 | |
| General Fund County Improvements | | 615,610 | 14,300,000 | |
| Intergovernmental Capital Projects | | 758,370 | 244,801 | |
| Long Term Project Reserve | 73,601 | | 3,267,653 | |
| Special Improvement District | | 72,178 | | |
| Transportation Capital Projects | 758,370 | | 66,727,441 | |
| Enterprise Fund | | | | |
| Non-AHCCCS Health Plans | | | 3,496,967 | |
| Internal Service Funds | | | | |
| Equipment Services | | 1,105,212 | | |
| Sheriff Warehouse | | 521,542 | | |
| Total | $ 20,123,698 | $ 20,123,698 | $ 357,440,139 | $ 357,440,139 |

## NOTE 20 – DISPROPORTIONATE SHARE SETTLEMENT

Section 1923 of the Social Security Act establishes federal requirements designed to aid entities that provide medical services to a disproportionate share of medically indigent patients. These requirements were met for the fiscal year ended June 30, 2006, through disproportionate share settlements established by Laws 2005, First Regular Session, Chapter 286 and Laws 2006, Second Regular Session, Chapter 316. AHCCCS was directed to distribute such settlements based on various qualifying criteria and allocation processes. Laws 2005 and 2006 appropriated disproportionate share settlement amounts to be distributed to the hospitals for fiscal year ended June 30, 2006. Pursuant to ARS §§36-2903.01 and 48-5561.01, the Maricopa County Special Health Care District, a separate legal entity, received disproportionate share settlements from the County's sales tax distributions for indigent patient care. Further, pursuant to ARS §48-5561.01 the disproportionate share settlements deducted from the County's sales tax distributions were reimbursed to the County General Fund by the Maricopa County Special Health Care District. The total withheld from the County's sales tax distributions and subsequently reimbursed by the Maricopa County Special Health Care District was $79,529,500. The Maricopa County Special Health Care District's share of the settlement for the year ended June 30, 2006, totaled $83,731,800. However, Laws 2005 also mandated the reimbursement of $79,529,500 through the State Treasurer to the State General Fund.

## NOTE 21 – SUBSEQUENT EVENTS

On May 8, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Bonds, Series 2007A, in the amount of $108,100,100 (par value) with an interest rate ranging from 3.5% to 5.0% and maturing on July 1, 2031. The net proceeds will be used for the acquisition, construction and equipment for the Southwest Justice Court Facility, Southeast Justice Court Facility, Durango Animal Care and Control Facility, One West Madison Justice Court Facility, San Tan Justice Court Facility, Central Court Building Renovation, and related projects. These bonds were issued at a premium of $622,246. Bond proceeds, including the premium, were used to pay the cost of issuance expense of $1,222,246.

On May 8, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Refunding Bonds, Series 2007B, in the amount of $32,840,000 (par value) with an interest rate ranging from 4.0% to 5.0%, maturing on July 1, 2015, and issued at a premium of $973,842. The net proceeds, along with $860,000 of additional County funds, were used to advance refund certain portions of Lease Revenue Bonds, Series 2001, which mature on July 1, 2012 through July 1, 2015; those bonds maturing on or after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest. The total principal refunded was $32,215,000.

# Required Supplementary Information

MARICOPA
1871
ARIZONA
COUNTY

# Maricopa County
# Required Supplementary Information
# Budgetary Comparison Schedule
# General Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Taxes | $ 383,058,771 | $ 383,058,771 | $ 378,705,924 | $ (4,352,847) |
| Licenses and permits | 1,854,000 | 1,854,000 | 2,349,225 | 495,225 |
| Intergovernmental | 614,341,666 | 632,505,224 | 694,985,737 | 62,480,513 |
| Charges for services | 28,009,400 | 28,074,254 | 33,156,417 | 5,082,163 |
| Fines and forfeits | 12,457,158 | 12,456,658 | 15,646,209 | 3,189,551 |
| Miscellaneous | 6,839,820 | 6,884,380 | 22,714,172 | 15,829,792 |
| Total revenues | 1,046,560,815 | 1,064,833,287 | 1,147,557,684 | 82,724,397 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 300,940,927 | 267,244,143 | 132,714,920 | 134,529,223 |
| Public safety | 338,233,463 | 369,914,049 | 363,057,473 | 6,856,576 |
| Health, welfare and sanitation | 314,116,750 | 331,646,498 | 303,832,165 | 27,814,333 |
| Culture and recreation | 1,499,798 | 1,605,419 | 1,466,743 | 138,676 |
| Education | 2,151,567 | 2,210,611 | 1,981,911 | 228,700 |
| Capital outlay | 39,055,334 | 22,477,689 | 12,595,232 | 9,882,457 |
| Total expenditures | 995,997,839 | 995,098,409 | 815,648,444 | 179,449,965 |
| Excess of revenues over expenditures | 50,562,976 | 69,734,878 | 331,909,240 | 262,174,362 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 9,541,283 | 9,541,283 | 9,343,324 | (197,959) |
| Transfers out | (162,437,732) | (205,592,978) | (208,960,968) | (3,367,990) |
| Total other financing uses | (152,896,449) | (196,051,695) | (199,617,644) | (3,565,949) |
| Net change in fund balances | (102,333,473) | (126,316,817) | 132,291,596 | 258,608,413 |
| Fund balance – beginning of period | 102,333,473 | 126,533,473 | 431,277,454 | 304,743,981 |
| Increase in reserve for inventory of supplies | | | 1,610,074 | 1,610,074 |
| Fund balance – ending of period | $ | $ 216,656 | $ 565,179,124 | $ 564,962,468 |

The notes to the budgetary comparison schedules are an integral part of this schedule.

# Maricopa County
# Required Supplementary Information
# Budgetary Comparison Schedule by Department
# General Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget - |
|---|---|---|---|---|
| GENERAL GOVERNMENT | Original | Final | Amounts | Positive (Negative) |
| County Assessor | $ 18,118,945 | $ 20,249,744 | $ 19,715,014 | $ 534,730 |
| Board Of Supervisors | 2,069,468 | 2,188,206 | 1,998,208 | 189,998 |
| Chief Information Officer | 5,623,616 | 5,823,525 | 5,730,273 | 93,252 |
| County Call Center | 1,555,385 | 1,611,454 | 1,471,926 | 139,528 |
| County Managers Office | 1,996,561 | 2,079,770 | 2,053,473 | 26,297 |
| Elections | 7,255,771 | 7,815,367 | 7,815,367 | 0 |
| Employee Health Initiatives | 2,326,033 | 2,368,871 | 2,030,467 | 338,404 |
| Facilities Management | 11,660,411 | 12,162,305 | 11,268,000 | 894,305 |
| Finance | 3,086,638 | 3,697,664 | 3,349,834 | 347,830 |
| Human Resources | 3,150,296 | 3,233,949 | 3,180,689 | 53,260 |
| Internal Audit | 1,109,254 | 1,173,227 | 1,122,595 | 50,632 |
| Management & Budget | 2,777,491 | 3,061,734 | 2,832,036 | 229,698 |
| Materials Management | 1,489,584 | 1,695,203 | 1,672,128 | 23,075 |
| Recorder | 2,114,696 | 2,169,770 | 2,169,770 | 0 |
| Treasurer | 4,147,293 | 4,425,400 | 4,276,789 | 148,611 |
| General Government | 267,957,840 | 215,349,406 | 73,607,874 | 141,741,532 |
| Total General Government | $ 336,439,282 | $ 289,105,595 | $ 144,294,443 | $ 144,811,152 |
| PUBLIC SAFETY | | | | |
| Adult Probation | $ 50,303,044 | $ 50,990,463 | $ 50,180,542 | $ 809,921 |
| Clerk Of Superior Court | 26,383,155 | 29,120,364 | 29,118,745 | 1,619 |
| Constables | 1,908,645 | 1,973,615 | 1,973,695 | (80) |
| Correctional Health | 3,580,435 | 3,625,413 | 2,348,102 | 1,277,311 |
| County Attorney | 57,520,494 | 61,753,550 | 60,026,890 | 1,726,660 |
| Emergency Management | 233,760 | 236,087 | 234,377 | 1,710 |
| Juvenile Probation | 11,680,865 | 12,834,098 | 12,088,458 | 745,640 |
| Legal Defender | 7,431,420 | 7,616,749 | 7,592,703 | 24,046 |
| Medical Examiner | 4,923,739 | 5,931,948 | 5,739,889 | 192,059 |
| Office Contract Counsel | 14,162,317 | 17,280,266 | 17,246,008 | 34,258 |
| Office Of Legal Advocate | 6,794,249 | 7,296,995 | 7,281,896 | 15,099 |
| Public Defender | 32,831,396 | 35,779,980 | 35,703,765 | 76,215 |
| Public fiduciary 340 | 2,186,245 | 2,275,920 | 2,257,653 | 18,267 |
| Sheriff general fund 500 | 54,588,802 | 60,924,154 | 59,269,113 | 1,655,041 |
| Trial courts 800 | 67,135,563 | 72,665,435 | 72,664,411 | 1,024 |
| Total Public Safety | $ 341,664,129 | $ 370,305,037 | $ 363,726,247 | $ 6,578,790 |
| HEALTH, WELFARE AND SANITATION | | | | |
| Air Quality | $ | $ 544,023 | $ 411,692 | $ 132,331 |
| Animal Control Services | 375,193 | 379,891 | 370,128 | 9,763 |
| Environmental Services | 1,738,045 | 1,804,486 | 1,541,847 | 262,639 |
| Health Care Mandates | 301,233,694 | 317,408,583 | 290,773,619 | 26,634,964 |
| Human Services | 2,067,234 | 2,645,578 | 2,645,578 | |
| Public Health | 8,788,496 | 9,075,286 | 8,427,430 | 647,856 |
| Total Health, Welfare and Sanitation | 314,202,662 | 331,857,847 | 304,170,294 | 27,687,553 |
| CULTURE AND RECREATION | | | | |
| Parks and Recreation | 1,526,694 | 1,619,319 | 1,475,549 | 143,770 |
| EDUCATION | | | | |
| Superintendent of Schools | 2,165,072 | 2,210,611 | 1,981,911 | 228,700 |
| Total General Fund Expenditures | $ 995,997,839 | $ 995,098,409 | $ 815,648,444 | $ 179,449,965 |

The notes to the budgetary comparison schedules are an integral part of this schedule.

# Maricopa County
# Required Supplementary Information
# Budgetary Comparison Schedule
# Detention Operations Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget - |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 121,632,044 | $ 121,632,044 | $ 137,876,660 | $ 16,244,616 |
| Intergovernmental | 26,262,947 | 26,262,947 | 25,751,229 | (511,718) |
| Charges for services | 8,900 | 8,900 | 6,544 | (2,356) |
| Miscellaneous | 110,000 | 110,000 | 2,654,061 | 2,544,061 |
| Total revenues | 148,013,891 | 148,013,891 | 166,288,494 | 18,274,603 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 317,093,942 | 315,471,251 | 241,641,260 | 73,829,991 |
| Capital outlay | 10,499,617 | 12,013,994 | 8,401,759 | 3,612,235 |
| Total expenditures | 327,593,559 | 327,485,245 | 250,043,019 | 77,442,226 |
| Deficiency of revenues under expenditures | (179,579,668) | (179,471,354) | (83,754,525) | 95,716,829 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 145,724,861 | 145,724,861 | 145,724,861 | |
| Transfers out | (14,977,841) | (14,977,841) | (14,977,841) | |
| Total other financing sources | 130,747,020 | 130,747,020 | 130,747,020 | |
| Net change in fund balances | (48,832,648) | (48,724,334) | 46,992,495 | 95,716,829 |
| Fund balance – beginning | 67,177,774 | 67,177,774 | 76,746,745 | 9,568,971 |
| Increase in reserve for inventory of supplies | | | 83,166 | 83,166 |
| Fund balance– ending | $ 18,345,126 | $ 18,453,440 | $ 123,822,406 | $ 105,368,966 |

The notes to the budgetary comparison schedules are an integral part of this statement.

## Note 1 Budgetary Basis of Accounting

Budgeting and Budgetary Control

Arizona Revised Statutes (A.R.S.) requires the County to prepare and adopt a balanced budget annually for each governmental fund. The Board of Supervisors must approve such operating budgets on or before the third Monday in July to allow sufficient time for the legal announcements and hearings required for the adoption of the property tax levy on the third Monday in August. A.R.S. prohibit expenditures or liabilities in excess of the amounts budgeted.

Essentially, the County prepares its budget on the same modified accrual basis of accounting used to record actual revenues and expenditures.

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, except for certain Special Revenue, Debt Service, and Capital Projects Funds. In accordance with GASB Statement No. 34, budgetary comparison schedules should be presented in the required supplementary information for only the General Fund and for each major Special Revenue Fund. Formal budget integration is not employed for the Proprietary Funds because effective budgetary control is alternatively achieved through capability of cost recovery. Budgeted amounts are reported as originally adopted and as amended by authorization from the Board of Supervisors. All budget adjustments with the exception of the Judicial Branch, which includes Adult Probation, Justice Courts, Juvenile Probation and Superior Court, require authorization from the Board of Supervisors. The Judicial Branch appropriations can be moved between the Judicial Branch departments by fund, as requested and approved by the Presiding Judge, without further Board approval. Budgeted appropriations include expenditures and transfers out. Expenditures and transfers out may not legally exceed appropriations at the department level. With the exception of the General Fund, each fund includes only one department.

The County budget is prepared on a basis consistent with generally accepted accounting principles, except expenditures from capital lease proceeds and capital outlay expenditures resulting from capital lease agreements were not budgeted in the General Fund. In addition, General Fund indirect costs recovery was a budgeted activity, but this activity was eliminated on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

The following schedule reconciles the excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances to the budgetary comparison schedules.

| | General Fund |
|---|---|
| Excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances | $ 331,645,260 |
| Indirect cost adjustment – expenditures | (9,131,709) |
| Capital lease expenditures | 9,395,689 |
| Excess of revenues over expenditures from the budgetary comparison schedules | $ 331,909,240 |

**Note 2 Expenditure in Excess of Appropriations**

For the year ended June 30, 2006, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

| Fund/Department | Excess |
|---|---|
| General Fund: | |
| Constables | $ 80 |
| Expenditures in excess of appropriations | $ 80 |

In the future years, the County will closely monitor department spending, especially at year-end, to ensure that expenditures do not exceed the final approved budget.

# Maricopa County
# Required Supplementary Information
# Schedule of Agent Retirement Plans' Funding Progress
For the Fiscal Year Ended June 30, 2006

**Public Safety Personnel Retirement System**

| Actuarial Valuation Date | (1) Actuarial Value of Plan Assets | (2) Actuarial Accrued Liability (AAL) | (3) Funding (Liability) Excess (1)-(2) | (4) Funded Ratio (1)/(2) | (5) Annual Covered Payroll | (6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5) |
|---|---|---|---|---|---|---|
| Sheriff | | | | | | |
| 6/30/2006 | $ 176,574,022 | $ 234,335,788 | $ (57,761,766) | 75.4% | $ 36,482,164 | (158.3%) |
| 6/30/2005 | 173,792,874 | 212,059,264 | (38,266,390) | 82.0% | 33,044,707 | (115.8%) |
| 6/30/2004 | 172,413,414 | 188,073,440 | (15,660,026) | 91.7% | 30,216,539 | (51.8%) |

| Actuarial Valuation Date | (1) Actuarial Value of Plan Assets | (2) Actuarial Accrued Liability (AAL) | (3) Funding (Liability) Excess (1)-(2) | (4) Funded Ratio (1)/(2) | (5) Annual Covered Payroll | (6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5) |
|---|---|---|---|---|---|---|
| Investigators | | | | | | |
| 6/30/2006 | $ 4,712,273 | $ 6,686,500 | $ (1,974,227) | 70.5% | $ 735,348 | (268.5%) |
| 6/30/2005 | 4,797,091 | 6,335,283 | (1,538,192) | 75.7% | 568,063 | (270.8%) |
| 6/30/2004 | 4,966,109 | 5,433,252 | (467,143) | 91.4% | 851,891 | (54.8%) |

| Actuarial Valuation Date | (1) Actuarial Value of Plan Assets | (2) Actuarial Accrued Liability (AAL) | (3) Funding (Liability) Excess (1)-(2) | (4) Funded Ratio (1)/(2) | (5) Annual Covered Payroll | (6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5) |
|---|---|---|---|---|---|---|
| Park Rangers | | | | | | |
| 6/30/2006 | $ 1,139,171 | $ 1,785,784 | $ (646,613) | 63.8% | $ 58,609 | (1,103.3%) |
| 6/30/2005 | 1,179,036 | 1,650,395 | (471,359) | 71.4% | 109,426 | (430.8%) |
| 6/30/2004 | 1,188,032 | 1,523,115 | (335,083) | 78.0% | 106,162 | (315.6%) |

**Corrections Officer Retirement Plan**

| Actuarial Valuation Date | (1) Actuarial Value of Plan Assets | (2) Actuarial Accrued Liability (AAL) | (3) Funding (Liability) Excess (1)-(2) | (4) Funded Ratio (1)/(2) | (5) Annual Covered Payroll | (6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5) |
|---|---|---|---|---|---|---|
| 6/30/2006 | $ 126,514,529 | $ 143,415,991 | $(16,901,462) | 88.2% | $ 76,431,091 | (22.1%) |
| 6/30/2005 | 115,904,413 | 118,153,647 | (2,249,234) | 98.1% | 64,454,423 | (3.5%) |
| 6/30/2004 | 109,740,199 | 103,874,650 | 5,865,549 | 105.6% | 45,405,179 | N/A |

Condition Rating of Maricopa County
Roadway System

Percentage of Lane Miles in Very Good or Excellent Condition (71-100)

| | FY 2006 | FY 2005 | FY 2004 | FY 2003 | FY 2002 |
|---|---|---|---|---|---|
| Roadway System | 83% | 85% | 90% | 95% | 95% |

Percentage of Lane Miles in Substandard Condition < 55

| | FY 2006 | FY 2005 | FY 2004 | FY 2003 | FY 2002 |
|---|---|---|---|---|---|
| Roadway System | 3% | 3% | 3% | 1% | 2% |

Comparison of Estimated to Actual Maintenance/Preservation

| | FY 2006 | FY 2005 | FY 2004 | FY 2003 | FY 2002 |
|---|---|---|---|---|---|
| Estimated | $ 7,503,436 | $ 6,810,821 | $ 6,257,799 | $ 5,291,592 | $ 7,830,421 |
| Actual | $ 7,562,303 | $ 5,026,451 | $ 4,082,026 | $ 8,001,001 | $ 8,325,362 |

The condition of road pavement is measured using the Maricopa County Department of Transportation (MCDOT) Road Management System (RMS), which is based on weighted averages of nine distress factors of the pavement surface. The RMS used a measurement scale to evaluate the Pavement Condition Rating (PCR) ranging from zero for a failed pavement to 100 for a pavement in perfect condition. The PCR index is used to classify roads in very good or excellent condition (71-100), good condition (55-70), and substandard condition (less than 55). It is the County's policy to maintain at least 75% of the roadways at a very good or excellent condition level. No more than 5% should be in a substandard condition. In fiscal year 2004, the County acquired a new road pavement-measuring device used to determine the pavement condition rating. As more roads are measured with this device, the County must re-assess the condition rating policies to a reasonable level. As a result, the County's policy of maintaining a certain percentage of lane miles in very good or excellent condition decreased from 85% in fiscal year 2005 to 75% in fiscal year 2006. The change in the pavement condition rating to preserve eligible infrastructure assets did not change the estimated annual amount to maintain and preserve those assets.

Condition Rating of Maricopa County
Bridge System

Percentage of Bridges with a Sufficiency Rating >= 70

| | FY 2006 | FY 2005 | FY 2004 | FY 2003 | FY 2002 |
|---|---|---|---|---|---|
| Bridge System | 98% | 99% | 99% | 99% | 97% |

Percentage of Bridges with a Sufficiency Rating < 50

| | FY 2006 | FY 2005 | FY 2004 | FY 2003 | FY 2002 |
|---|---|---|---|---|---|
| Bridge System | 0% | 0% | 0% | 0% | 1% |

Comparison of Estimated to Actual Maintenance/Preservation

| | FY 2006 | FY 2005 | FY 2004 | FY 2003 | FY 2002 |
|---|---|---|---|---|---|
| Estimated | $ 241,724 | $ 251,571 | $ 230,000 | $ 216,000 | $ 200,000 |
| Actual | $ 86,822 | $ 999,505 | $ 21,076 | $ 380,813 | $ 610,381 |

The condition of the County's bridges is determined using the MCDOT bridge inspection program that follows federal mandates and regulations. The bridge sufficiency rating, which is a weighted average of an assessment of the ability of individual components to meet necessary performance requirements, uses a numerical condition scale ranging from 0 to 100. It is the County's policy that 90% of bridges will have a rating of >=70 and no more than 3% of bridges will have a rating of <50. All bridges are inspected every two years (approximately one-half of the bridges are inspected annually).

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# Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

MARICOPA
1871
ARIZONA
COUNTY

## Special Revenue Funds

**Accommodation Schools** — (Fund 509) Accounts for the maintenance and operations of the accommodation schools.

**Adult Probation Fees** — (Fund 201) Collects the fees assessed to persons placed on probation in the Superior Court per A.R.S. §13-901. Monies collected are used to supplement County General Fund appropriations for the compensation costs of probation officers who provide pre-sentence investigations (A.R.S. §12-267).

**Adult Probation Grants** — (Fund 211) Revenues consist of grant funds that are used for domestic violence, women's treatment programs, gang prevention and criminal justice records improvement.

**Air Quality Fees** — (Fund 504) Air Quality works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Permit revenue is the funding source.

**Air Quality Grants** — (Fund 503) Air Quality Grants was set up to account for all grant activity administered by the Air Quality Department.

**Animal Control Field Operations** — (Fund 574) Accounts for the Animal Control field services that are an optional County service from Animal Control pound activities, which are required by Arizona State Statute.

**Animal Control Grants** — (Fund 573) Animal Control Grants was set up to account for all grant activity administered by Animal Control.

**Animal Control License/Shelter** — (Fund 572) Animal Control reduces the incidences of animal inflicted injuries and reduces the risk of exposure to rabies through enforcement of dog licensing laws, leash laws, capture and impoundment of stray dogs, public education, adoption or humane disposal of excess animals. Licenses and fees are the primary funding source.

**Ballpark Operations** — (Fund 253) Accounts for all revenues and expenditures related to Chase Field.

**Cactus League Operations** — (Fund 250) Provides regional leadership and financial resources to assure the presence of Major League baseball in Maricopa County. Operations are funded by a rental vehicle surcharge.

**CDBG Housing Trust** — (Fund 217) Accounts for the grant funds that are utilized to expand the supply of low income housing through the rehabilitation and reconstruction of single family occupancy homes.

**Check Enforcement Program** — (Fund 266) Accounts for fees that are collected pursuant to A.R.S. §13-1809 and §13-1810, any investigation and prosecution costs and any monies that are obtained as a result of a forfeiture and that are recovered for the county through enforcement of A.R.S. section § 13-1802, §13-1807, §13-2002 or § 13-2310, whether by final judgment, settlement or otherwise. The monies in the fund shall be used for the investigation, prosecution and deferred prosecution of theft, forgery and fraud.

**Child Support Enhancement** — (Fund 270) Accounts for funds received from a federal incentive award that is utilized for the enhancement of child support collections through efficient operation of the IV-D program.

**Children's Issues Education** — (Fund 281) Accounts for the funds that are utilized for educational programs regarding the impact that divorce, the restructuring of families and judicial involvement have on children pursuant to A.R.S. §25-354. Revenues that are received from the Clerk's educational program fees supplement any state or county appropriations.

**Clerk of Court Fill the Gap** — (Fund 218) This fund was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases in the Superior Court, including the Office of the Clerk of the Superior Court, and Justice Courts.

**Clerk of the Court EDMS** — (Fund 274) The Clerk of Court EDMS Fund was established to account for Electronic Document Management System (EDMS) Fees, which are collected as authorized by Board Agenda C16020028, ADM1005 and State Attorney General's Opinion 195-18 (R94-63).

**Clerk of the Court Grants** — (Fund 216) Accounts for the grant funds that are utilized for the improvement of court automation systems, child support enforcement and the processing of criminal history dispositions.

**Conciliation Court Fees** — (Fund 257) Accounts for monies collected under A.R.S. §25-311 related to the dissolution of marriages. The funds collected are used by the Domestic Violence Shelter fund and the Child Abuse Prevention and Treatment fund.

**Correctional Health Grants** — (Fund 292) The Arizona Department of Health Services was awarded a grant by the Department for Health and Human Services, Centers for Disease Control and Prevention, to generate surveillance data for the Center for Disease Control and supplement the syphilis screening activities at the Madison Street Jail.

**County Attorney Fill the Gap** — (Fund 221) County Attorney Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases by county attorneys.

**County Attorney Grants** — (Fund 219) Accounts for funds that are utilized for the investigation and prosecution of child abuse and domestic violence cases and the enhancement of anti-gang enforcement efforts to deter, investigate, prosecute or adjudicate gang offenders. Victim assistance is provided to include transportation, payment of emergency expenses, education programs and training to children's advocates.

**County Attorney RICO** — (Fund 213) Accounts for the funds provided by the sale of confiscated properly. Operated by the County Attorney, RICO consists of all the activity of the Anti-Racketeering Program.

**Court Document Retrieval** — (Fund 205) Accounts for the collection of an additional filing or appearance fee, not to exceed five dollars, to be used to defray the cost of converting the Clerk of Superior Court's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §12-284.03.

**Criminal Justice Enhancement** — (Fund 267) Accounts for monies that are allocated to the county attorneys from the Arizona State Criminal Justice Enhancement fund (A.R.S. §41-2401). The funds are to be used for the purpose of enhancing prosecutorial efforts.

**Del Webb Special Revenue** — (Fund 235) Accounts for the revenue received from the Del Webb Anthem community that is restricted to expenditure for development services and recreational services supporting the community.

**Diversion** — (Fund 220) Pursuant to A.R.S. §13-811, funds are utilized for the investigation, prosecution and deferred prosecution of bad check cases.

**Domestic Relations Mediation Education** — (Fund 282) Accounts for the funds that are utilized to establish, maintain and enhance programs designed to educate individuals regarding the impacts on children associated with marriage dissolution, legal separation, restructuring of families and the programs available for mediation of visitation or custody disputes, pursuant to A.R.S. §25-413. Operations are funded by revenues from a surcharge received by the Clerk for each filing of a post-adjudication petition in a domestic relation's case, pursuant to A.R.S. §12-284.

**Elections Grants** — (Fund 248) Elections Grants was set up to account for all grant activity administered by the Elections Department.

**Emergency Management** — (Fund 215) Emergency Management activity consists of disaster planning and training.

**Environmental Services Environmental Health** — (Fund 506) Environmental Services – Environmental Health Fund was established to account for activities related to the protection of food and water supplies consumed by residents. Funding is provided by fees collected from Health Inspections and the sale of Health Permits.

**Environmental Services Grants** — (Fund 505) Environmental Services Grants was set up to account for all grant activity administered by the County Environmental Services Department.

**Events Center** — (Fund 375) Accounts for Maricopa County Events Center revenues and expenditures associated with staging entertainment events.

**Expedited Child Support** — (Fund 271) Accounts for the funds that are utilized to establish, maintain and enhance programs designed to expedite the processing of petitions filed and enforce the resultant court orders. Revenues collected for subsequent case filing fees for post-decree petitions in dissolution cases, pursuant to A.R.S. §25-412 and A.R.S. §12-284, fund operations.

**Flood Control** — (Fund 991) Provides flood control facilities and regulates floodplains and drainage to prevent flooding of property and endangering the lives of people in Maricopa County. Operations are funded by a secondary tax levy.

**General Government Grants** — (Fund 249) General Government Grants was set up to account for all non-department specific grant activity.

**Human Services Grants** — (Fund 222) Accounts for the grant funds that are utilized for community action services designed to help the disadvantaged achieve self-sufficiency and family stability.

**Inmate Health Services** — (Fund 254) Accounts for the co-payments received from inmates for self initiated health service pursuant to A.R.S. §30-161 and A.R.S. §31-162.

**Inmate Services** — (Fund 252) Accounts for the funds that are held in trust for the benefit and welfare of the inmates, established under A.R.S. §31-121. The majority of revenues are derived from sales of food and sundries to inmates.

**Judicial Enhancement** — (Fund 208) Revenues consist of fees and surcharges collected under authority of A.R.S. §12-284.03 and time payment fees collected under authority of A.R.S. §12-116. In addition, revenues are received from the State Judicial Enhancement Fund established by A.R.S. §12-113. Expenditures are used to improve, maintain and enhance the collection and management of funds and court automation projects.

**Justice Court Judicial Enhancement** — (Fund 204) Revenues consist of fees and surcharges collected under the authority of A.R.S. §22-281; and time payment fees collected under authority of A.R.S. §12-116; and on-line access subscription fees collected under authority of A.R.S. §22-284. Expenditures are used to improve, maintain and enhance the ability to collect and manage monies assessed or received by the courts and to improve court automation projects.

**Justice Court Special Revenue** — (Fund 245) Established for the purpose of defraying expenses of justice court services by providing improvements in court technology, operations and facilities to enable the courts to respond quickly to changing statutory and case processing needs. Operations are funded by an $18 user's charge to be added to the Defensive Driving School Diversion Fee as of March 1, 1998.

**Juvenile Probation Diversion** — (Fund 275) The Juvenile Probation Diversion fund was established by A.R.S. §11-537 and consists of diversion fees that are collected pursuant to section 8-321(N). The monies shall be used at the discretion of the county attorney for administering county community based alternative programs that are established pursuant to section 8-321.

**Juvenile Probation Grants** — (Fund 227) Accounts for the grant funds that are utilized for the child nutrition program, family counseling and safe schools program

**Juvenile Probation Special Fees** — (Fund 228) This fund was established by A.R.S. §12-268 to account for juvenile probation fees collected and used for the purpose of supplementing County General Fund appropriations for the compensation of personnel of the Juvenile Court.

**Juvenile Restitution** — (Fund 229) Pursuant to A.R.S. §8-346, the fund was established for the payment of restitution in juvenile delinquency proceedings. This fund consists of state and local appropriations, gifts, devices and donations from any public or private source.

**Lake Pleasant Recreation Services** — (Fund 240) Provides the public with positive leisure opportunities in a safe, accessible and efficient manner through quality development and programming while conserving and protecting unique and environmentally sensitive areas.

**Law Library Fees** — (Fund 261) Established by A.R.S. §12-305 to account for a portion of the fees collected by the Clerk of Superior Court to be used for the purchase of books for the county law library.

**Legal Defender Fill the Gap** — (Fund 263) Legal Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by counties for the processing of criminal cases by the county public defender, legal defender and contract indigent defense counsel in each county.

**Library District** — (Fund 244) Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy.

**Library District Grants** — (Fund 242) Library District Grants was set up to account for all grant activity administered by the County Library District.

**Medical Examiner Grants** — (Fund 224) Medical Examiner Grants was set up to account for all grant activity administered by the department of the Medical Examiner.

**Palo Verde** — (Fund 207) Palo Verde receives an annual allocation of approximately $200,000 from the State of Arizona. Expenditures are utilized for nuclear disaster training.

**Parks and Recreation Grants** — (Fund 230) Accounts for the grant funds that are utilized for state lake improvements, park restoration and the construction and maintenance of hiking trails.

**Parks Donations** — (Fund 243) Accounts for donations and contributions activities provided for by citizens or groups.

**Parks Enhancement** — (Fund 241) Accounts for park and recreation revenues and expenditures associated with enhancing parks and recreation programs pursuant to A.R.S. §11-941.

**Parks Souvenir** — (Fund 239) Accounts for sales proceeds of sundry items at the Maricopa County Parks.

**Parks Spur Cross Ranch Conservation** — (Fund 225) Accounts for the money collected from a Town imposed ½% transaction privilege tax for the operation of the County park. The Town was to commence collection of the tax by December 1, 2000.

**Planning and Development Fees** — (Fund 226) Performs mandated community planning functions. Funding is provided mainly through license and impact fees.

**Probate Fees** — (Fund 256) Administers the monies received by the Clerk of the Superior Court pursuant to A.R.S. §14-5314 and A.R.S. §14-5414 to preserve, audit, and safeguard the estates and wards for whom the court has a fiduciary responsibility.

**Public Defender Fill the Gap** — (Fund 262) Public Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by counties for the processing of criminal cases by the county public defender, legal defender and contract indigent defense counsel in each county.

**Public Defender Grants** — (Fund 233) Accounts for grant funds that are utilized for public defender training and to increase the processing of drug cases.

**Public Defender Training** — (Fund 209) Established by A.R.S. §12-117 to account for fees that are paid on a time payment basis as established by A.R.S. §12-116. Expenditures are utilized for Public Defender Training.

**Public Health** — (Fund 532) Protects, improves and preserves the physical, mental and social well being and the environment of the entire population of Maricopa County with a special responsibility to serve those most vulnerable. Federal and State grants fund operations.

**Public Health Fees** — (Fund 265) Accounts for public health programs that are self-supported by Vital Health fees and pharmacy operations.

**Recorder's Surcharge** — (Fund 236) Accounts for the collection of a special recording surcharge, not to exceed four dollars, to be used to defray the cost of converting the County Recorder's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §11-475.01.

**Research and Reporting** — (Fund 260) Accounts for the activity of governmental research projects that are billed back to the municipalities contracting for these services on a cost reimbursement basis.

**School Communication Expense** — (Fund 782) Used as a clearing account for T1 telecommunication lines, which are purchased by school headquarters and are shared by all school districts. Individual districts reimburse headquarters for the cost of the T1 lines.

**School Grants** — (Fund 715) Accounts for the special education services provided to small schools as established by A.R.S. §15-365.

**Sheriff Donations** — (Fund 203) Accounts for and segregates funds to be used in support of mandated functions. Funding is provided by non-specific donations and proceeds from the sale of donated items.

**Sheriff Grants** — (Fund 251) Accounts for grant funds that are utilized for patrolling lakes, improving the fingerprinting system, and enhancing DUI and overall traffic enforcement capabilities.

**Sheriff Jail Enhancement** — (Fund 214) Accounts for and segregates enhancements to County jail facilities and operations pursuant to A.R.S. §41-2401.

**Sheriff RICO** — (Fund 212) Accounts for the funds provided by the sale of confiscated property. Operated by the Sheriff's Office, RICO consists of all the activity of the Anti-Racketeering Program.

**Spousal Maintenance Enforcement Enhancement** — (Fund 276) The Spousal Maintenance Enforcement Enhancement Fund is established for the Clerk of the Superior Court consisting of monies received pursuant to A.R.S. §12-289. The Clerk will spend monies in the fund to enhance enforcement of spousal maintenance orders. In addition to the fees required by section A.R.S. §12-284, the clerk shall charge and collect a surcharge of five dollars for each filing of a petition or an answer for annulment, dissolution or marriage or legal separation. The clerk will use the surcharge only for the purposes prescribed by this statute.

**Street Lighting District** — (Fund 992) Provides street lighting in unincorporated areas of Maricopa County. Operations are funded by special assessment.

**Superior Court Fill the Gap** — (Fund 264) Superior Court Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases in the superior court, including the office of the clerk of the superior court, and justice courts.

**Taxpayer Information** — (Fund 741) This fund was established by A.R.S. §11-495 to collect public records copying surcharge. The funds are to be spent to upgrade an automated taxpayer information system.

**Transportation Grants** — (Fund 223) Transportation Grants was set up to account for all grant activity administered by the County Transportation Department.

**Transportation Operations** — (Fund 232) Plans and implements an environmentally balanced multi-model transportation system. Operations are funded through highway user taxes.

**Trial Court Grants** — (Fund 238) Grant funds are used for drug enforcement accounting, court appointed special advocates and case processing assistance.

**Trial Court Special Revenue** — (Fund 259) Accounts for monies received under an intergovernmental agreement with the Department of Economic Security to conduct Title IV-D child support enforcement enhancements.

**Victim Compensation Interest** — (Fund 269) Established as authorized by A.R.S. §11-538 consisting of monies that are distributed pursuant to A.R.S. §12-286 (seventy-five per-cent of the interest earned on restitution monies that are received in trust). The County Attorney shall use monies in the fund to assist eligible victims of crime with medical, counseling and funeral expenses and lost wages.

**Victim Compensation Restitution** — (Fund 268) Established to administer funding provided from the State Victim Compensation and Assistance fund (A.R.S. §41-2407) and from prisoner supervision fees under A.R.S. §31-418. Fund is used for establishing, maintaining and supporting programs that compensate and assist victims of crime.

**Victim Location** — (Fund 273) Revenues are derived from interest earned on restitution monies received in trust and are to be distributed to the County Attorney and Clerk of the Superior Court on a pro rata basis (County Attorney – 75% and Superior Court – 25%). Fund was established by A.R.S. §12-287.

**Waste Management** — (Fund 210) Established by the Board of Supervisors to segregate this activity from the General Fund. This fund accounts for a fixed $65,000 fee from Waste Management Corporation plus a percentage based on the tonnages of refuse dumped. Expenditures are used for economic development in Mobile and other unincorporated areas of the County.

**Waste Tire** — (Fund 290) Accounts for the operations activity of the waste tire processing center for the removal of waste tires from the County pursuant to A.R.S. §44-1305.

## Debt Service Funds

**Special Assessment** — (Fund 994) To account for debt service on special assessment bonds. Funding is provided by special assessments made against the benefiting property owners.

**Stadium District Debt Service** — (Fund 370) To account for debt service on Stadium District revenue bonds.

## Capital Projects Funds

**County Improvement** — (Fund 435) Accounts for capital projects funded through the issuance of the Lease Revenue Bonds, Series 2001.

**Detention Capital Projects** — (Fund 455) Accounts for Construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities.

**Flood Control Capital Projects** — (Fund 990) Set up administratively as a capital project fund to track capital projects activity of the Flood Control District. Funding is provided by a reimbursement transfer from the Flood Control District which derives its funding from an annual Property Tax Levy.

**General Fund County Improvements** — (Fund 445) Accounts for capital projects funded by transfers from the General Fund.

**Intergovernmental Capital Projects** — (Fund 422) Accounts for capital project spending predominantly funded from General Fund revenues.

**Long Term Project Reserve** — (Fund 450) Accounts for sales tax (Stadium Tax) proceeds collected in excess of the $238,000,000 cap imposed by County Board Resolution.

**Special Improvement Districts** — (Fund 993) Accounts for capital projects financed by the issuance of special assessment bonds.

**Transportation Capital Projects** — (Fund 234) Set up administratively as a capital project fund to track capital project activity of the County Transportation Department. Funding is provided by a reimbursement transfer from the Transportation Fund that derives its funding from the State Highways User's Tax.

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Accommodation Schools | Adult Probation Fees | Adult Probation Grants | Air Quality Fees | Air Quality Grants | Animal Control Field Operations |
| ASSETS | | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ 700 | $ | $ |
| Cash and investments held by County Treasurer | | 6,508,305 | 196,626 | 8,356,307 | | 942,905 |
| Receivables | | 34,366 | | 40,706 | | 5,472 |
| Due from other funds | | | | | | |
| Due from other governmental units | | | 248,183 | | 1,735,197 | |
| Inventories | 33,410 | | | | | |
| Miscellaneous | 1,662,565 | | | | | |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 1,695,975 | $ 6,542,671 | $ 444,809 | $ 8,397,713 | $ 1,735,197 | $ 948,377 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Vouchers payable | $ 575,865 | $ 157,019 | $ 114,664 | $ 97,164 | $ 97,156 | $ 5,240 |
| Employee compensation | 231,731 | 294,391 | 122,883 | 209,421 | 46,821 | 68,624 |
| Accrued liabilities | 671,321 | | | | 110 | |
| Due to other funds | | | | | 1,195,854 | |
| Due to other governmental units | 139,252 | | | | | |
| Interest payable | | | | | | |
| Special assessment debt with governmental commitment | | | | | | |
| Deferred revenue | 333,460 | | 371,178 | | 1,009,935 | |
| Deposits held for other parties | | | | | | |
| Total liabilities | 1,951,629 | 451,410 | 608,725 | 306,585 | 2,349,876 | 73,864 |
| Fund balances: | | | | | | |
| Reserved for inventories | 33,410 | | | | | |
| Reserved for debt service | | | | | | |
| Unreserved | (289,064) | 6,091,261 | (163,916) | 8,091,128 | (614,679) | 874,513 |
| Total fund balances | (255,654) | 6,091,261 | (163,916) | 8,091,128 | (614,679) | 874,513 |
| Total liabilities and fund balances | $ 1,695,975 | $ 6,542,671 | $ 444,809 | $ 8,397,713 | $ 1,735,197 | $ 948,377 |

SPECIAL REVENUE FUNDS

| Animal Control Grants | Animal Control License/Shelter | Ballpark Operations | Cactus League Operations | CDBG Housing Trust | Check Enforcement Program | Child Support Enhancement |
|---|---|---|---|---|---|---|
| $ | $ 2,720 | $ | $ | $ 100 | $ 450 | $ |
| 535,507 | 1,727,993 | 2,814,734 | 2,679,663 | | 303,215 | 259,910 |
| 2,942 | 10,095 | 15,916 | 15,013 | | | |
| | | 8,894 | | | | |
| | | | | 284,440 | | |
| | 29,416 | | | | | |
| | | 123,182 | | | | |
| $ 538,449 | $ 1,770,224 | $ 2,962,726 | $ 2,694,676 | $ 284,540 | $ 303,665 | $ 259,910 |
| $ 5,686 | $ 170,192 | $ 36,726 | $ | $ 204,691 | $ 995 | $ 17,708 |
| 2,357 | 121,542 | 11,413 | | 14,253 | 14,144 | |
| | 119 | 7,024 | | | | |
| | | 120,377 | 794 | 254,875 | | |
| 8,043 | 291,853 | 175,540 | 794 | 473,819 | 15,139 | 17,708 |
| | 29,416 | | | | | |
| 530,406 | 1,448,955 | 2,787,186 | 2,693,882 | (189,279) | 288,526 | 242,202 |
| 530,406 | 1,478,371 | 2,787,186 | 2,693,882 | (189,279) | 288,526 | 242,202 |
| $ 538,449 | $ 1,770,224 | $ 2,962,726 | $ 2,694,676 | $ 284,540 | $ 303,665 | $ 259,910 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Children's Issues Education | Clerk of Court Fill the Gap | Clerk of the Court EDMS | Clerk of the Court Grants | Conciliation Court Fees |
| ASSETS | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 220,102 | 444,212 | 1,025,094 | | 653,599 |
| Receivables | | | 4,360 | | |
| Due from other funds | | | | | |
| Due from other governmental units | | | | 291,714 | |
| Inventories | | | | | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 220,102 | $ 444,212 | $ 1,029,454 | $ 291,714 | $ 653,599 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ | $ | $ 6,000 | $ 86 | $ |
| Employee compensation | 3,395 | 44,102 | 60,987 | 8,106 | 61,946 |
| Accrued liabilities | | | | | |
| Due to other funds | | | | 237,577 | |
| Due to other governmental units | | | | | |
| Interest payable | | | | | |
| Special assessment debt with governmental commitment | | | | | |
| Deferred revenue | | | | 139,032 | |
| Deposits held for other parties | | | | | |
| Total liabilities | 3,395 | 44,102 | 66,987 | 384,801 | 61,946 |
| Fund balances: | | | | | |
| Reserved for inventories | | | | | |
| Reserved for debt service | | | | | |
| Unreserved | 216,707 | 400,110 | 962,467 | (93,087) | 591,653 |
| Total fund balances | 216,707 | 400,110 | 962,467 | (93,087) | 591,653 |
| Total liabilities and fund balances | $ 220,102 | $ 444,212 | $ 1,029,454 | $ 291,714 | $ 653,599 |

SPECIAL REVENUE FUNDS

| Correctional Health Grants | County Attorney Fill the Gap | County Attorney Grants | County Attorney RICO | Court Document Retrieval | Criminal Justice Enhancement | Del Webb Special Revenue |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| | 897,390 | 901,033 | 2,076,428 | 206,017 | 1,255,517 | 663,014 |
| | 5,006 | 2,887 | 96,507 | | 7,034 | 3,486 |
| 118,502 | | 204,313 | | | | |
| | | 92,210 | | | | |
| $ 118,502 | $ 902,396 | $ 1,200,443 | $ 2,172,935 | $ 206,017 | $ 1,262,551 | $ 666,500 |
| $ 111,001 | $ | $ 4,590 | $ | $ | $ | $ |
| | 43,363 | 166,661 | | 34,358 | 41,564 | 6,384 |
| 7,118 | | | | | | |
| 516 | | 1,220,876 | | | | |
| | | | 629,981 | | | |
| 118,635 | 43,363 | 1,392,127 | 629,981 | 34,358 | 41,564 | 6,384 |
| (133) | 859,033 | (191,684) | 1,542,954 | 171,659 | 1,220,987 | 660,116 |
| (133) | 859,033 | (191,684) | 1,542,954 | 171,659 | 1,220,987 | 660,116 |
| $ 118,502 | $ 902,396 | $ 1,200,443 | $ 2,172,935 | $ 206,017 | $ 1,262,551 | $ 666,500 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Diversion | Domestic Relations Mediation Education | Elections Grants | Emergency Management | Environmental Services Environmental Health |
| ASSETS | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 933,476 | 208,575 | 68,229 | 70,775 | 4,532,328 |
| Receivables | 5,273 | | | | 25,638 |
| Due from other funds | | | | | |
| Due from other governmental units | | | | 287,841 | |
| Inventories | | | | | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 938,749 | $ 208,575 | $ 68,229 | $ 358,616 | $ 4,557,966 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ 55,467 | $ | $ | $ 46,574 | $ 318,043 |
| Employee compensation | 4,339 | 5,921 | | 21,569 | 362,171 |
| Accrued liabilities | | | | | |
| Due to other funds | | | | | |
| Due to other governmental units | | | | | |
| Interest payable | | | | | |
| Special assessment debt with governmental commitment | | | | | |
| Deferred revenue | | | | 429,900 | |
| Deposits held for other parties | | | | | |
| Total liabilities | 59,806 | 5,921 | | 498,043 | 680,214 |
| Fund balances: | | | | | |
| Reserved for inventories | | | | | |
| Reserved for debt service | | | | | |
| Unreserved | 878,943 | 202,654 | 68,229 | (139,427) | 3,877,752 |
| Total fund balances | 878,943 | 202,654 | 68,229 | (139,427) | 3,877,752 |
| Total liabilities and fund balances | $ 938,749 | $ 208,575 | $ 68,229 | $ 358,616 | $ 4,557,966 |

SPECIAL REVENUE FUNDS

| Environmental Services Grants | Events Center | Expedited Child Support | Flood Control | General Governmental Grants | Human Services Grants | Inmate Health Services |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ 50 | $ | $ 5,352 | $ |
| 8,157 | | 338,629 | 866,346 | 378,168 | | 326,085 |
| | | | 1,981,261 | | | |
| | | | 6,642,000 | | | |
| | | | 7,931,445 | | 6,425,750 | |
| | | | 247,086 | | | |
| | | | | | | 11,971 |
| | | | 1,613 | | | |
| $ 8,157 | $ | $ 338,629 | $ 17,669,801 | $ 378,168 | $ 6,431,102 | $ 338,056 |
| $ | $ | $ | $ 5,108,293 | $ | $ 1,400,696 | $ |
| | | 12,886 | 415,303 | | 483,962 | |
| | | | 29,685 | | | |
| | 132 | | | | 1,064,908 | |
| | | | 1,295,977 | | 8,253,549 | |
| | 132 | 12,886 | 6,849,258 | | 11,203,115 | |
| | | | 247,086 | | | |
| 8,157 | (132) | 325,743 | 10,573,457 | 378,168 | (4,772,013) | 338,056 |
| 8,157 | (132) | 325,743 | 10,820,543 | 378,168 | (4,772,013) | 338,056 |
| $ 8,157 | $ | $ 338,629 | $ 17,669,801 | $ 378,168 | $ 6,431,102 | $ 338,056 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Inmate Services | Judicial Enhancement | Justice Court Judicial Enhancement | Justice Court Special Revenue | Juvenile Probation Diversion |
| ASSETS | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 18,177,101 | 1,757,716 | 2,326,470 | 3,785,163 | 655,691 |
| Receivables | 102,405 | 9,980 | 12,949 | 19,846 | 3,466 |
| Due from other funds | | | | | |
| Due from other governmental units | | | | | |
| Inventories | | | | | |
| Miscellaneous | 612,564 | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 18,892,070 | $ 1,767,696 | $ 2,339,419 | $ 3,805,009 | $ 659,157 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ 688,232 | $ 108,282 | $ 7,799 | $ 12,025 | $ 70 |
| Employee compensation | 54,364 | 31,153 | 12,450 | 44,411 | 7,722 |
| Accrued liabilities | 414 | | | | |
| Due to other funds | | | | | |
| Due to other governmental units | | | | | |
| Interest payable | | | | | |
| Special assessment debt with governmental commitment | | | | | |
| Deferred revenue | | | | | |
| Deposits held for other parties | | | | | |
| Total liabilities | 743,010 | 139,435 | 20,249 | 56,436 | 7,792 |
| Fund balances: | | | | | |
| Reserved for inventories | | | | | |
| Reserved for debt service | | | | | |
| Unreserved | 18,149,060 | 1,628,261 | 2,319,170 | 3,748,573 | 651,365 |
| Total fund balances | 18,149,060 | 1,628,261 | 2,319,170 | 3,748,573 | 651,365 |
| Total liabilities and fund balances | $ 18,892,070 | $ 1,767,696 | $ 2,339,419 | $ 3,805,009 | $ 659,157 |

SPECIAL REVENUE FUNDS

| Juvenile Probation Grants | Juvenile Probation Special Fees | Juvenile Restitution | Lake Pleasant Recreation Services | Law Library Fees | Legal Defender Fill the Gap | Library District |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ 280 | $ | $ | $ 4,515 |
| 2,094,448 | 1,000,096 | 84,356 | 2,150,221 | 564,213 | 14,087 | 9,198,884 |
| 11,804 | 5,196 | | 12,175 | | | 556,207 |
| 588,003 | | | | | | |
| $ 2,694,255 | $ 1,005,292 | $ 84,356 | $ 2,162,676 | $ 564,213 | $ 14,087 | $ 9,759,606 |
| $ 89,053 | $ 518 | $ 3,494 | $ 56,317 | $ 78,086 | $ | $ 1,070,893 |
| 397,573 | 19,724 | | 20,298 | | 1,993 | 284,855 |
| | | | 699 | | | |
| 2,700,267 | | | | | | 440,975 |
| 3,186,893 | 20,242 | 3,494 | 77,314 | 78,086 | 1,993 | 1,796,723 |
| (492,638) | 985,050 | 80,862 | 2,085,362 | 486,127 | 12,094 | 7,962,883 |
| (492,638) | $ 985,050 | 80,862 | 2,085,362 | 486,127 | 12,094 | 7,962,883 |
| $ 2,694,255 | $ 1,005,292 | $ 84,356 | $ 2,162,676 | $ 564,213 | $ 14,087 | $ 9,759,606 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Library District Grants | Palo Verde | Parks and Recreation Grants | Parks Donations | Parks Enhancement |
| ASSETS | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ 200 |
| Cash and investments held by County Treasurer | 62,956 | 240,302 | 19,523 | 1,412,873 | 2,572,247 |
| Receivables | | | | 7,521 | 14,039 |
| Due from other funds | | | | | |
| Due from other governmental units | 1,962 | | 120,801 | | |
| Inventories | | | | | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 64,918 | $ 240,302 | $ 140,324 | $ 1,420,394 | $ 2,586,486 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ | $ 321 | $ 102,871 | $ 6,001 | $ 22,219 |
| Employee compensation | | 5,687 | | | 79,176 |
| Accrued liabilities | | | | | |
| Due to other funds | | | | | |
| Due to other governmental units | | | | | |
| Interest payable | | | | | |
| Special assessment debt with governmental commitment | | | | | |
| Deferred revenue | 64,918 | | 119,976 | | |
| Deposits held for other parties | | | | | |
| Total liabilities | 64,918 | 6,008 | 222,847 | 6,001 | 101,395 |
| Fund balances: | | | | | |
| Reserved for inventories | | | | | |
| Reserved for debt service | | | | | |
| Unreserved | | 234,294 | (82,523) | 1,414,393 | 2,485,091 |
| Total fund balances | | 234,294 | (82,523) | 1,414,393 | 2,485,091 |
| Total liabilities and fund balances | $ 64,918 | $ 240,302 | $ 140,324 | $ 1,420,394 | $ 2,586,486 |

SPECIAL REVENUE FUNDS

| Parks Souvenir | Parks Spur Cross Ranch Conservation | Planning and Development Fees | Probate Fees | Public Defender Fill the Gap | Public Defender Grants | Public Defender Training |
|---|---|---|---|---|---|---|
| $ | $ 80 | $ 400 | $ | $ | $ | $ |
| 25,385 | 426,473 | 19,529,369 | 263,456 | 496,459 | | 18,935 |
| | | 111,623 | | | | |
| $ 25,385 | $ 426,553 | $ 19,641,392 | $ 263,456 | $ 496,459 | $ | $ 18,935 |
| $ 462 | $ 1,206 | $ 922,675 | $ | $ 26,799 | $ | $ 7,886 |
| | 3,606 | 357,628 | 8,304 | 36,583 | 9,526 | 4,309 |
| | | 4,046 | | | | |
| | | | | | 15,916 | |
| | | 972,945 | | | | |
| 462 | 4,812 | 2,257,294 | 8,304 | 63,382 | 25,442 | 12,195 |
| 24,923 | 421,741 | 17,384,098 | 255,152 | 433,077 | (25,442) | 6,740 |
| 24,923 | 421,741 | 17,384,098 | 255,152 | 433,077 | (25,442) | 6,740 |
| $ 25,385 | $ 426,553 | $ 19,641,392 | $ 263,456 | $ 496,459 | $ | $ 18,935 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Public Health | Public Health Fees | Recorder's Surcharge | Research and Reporting | School Communication Expense |
| ASSETS | | | | | |
| Cash in bank and on hand | $ 1,500 | $ 1,700 | $ | $ | $ |
| Cash and investments held by County Treasurer | 1,391,910 | 2,587,691 | 11,466,118 | 12,053 | 6,956 |
| Receivables | 15,637 | 8,216 | 61,594 | | |
| Due from other funds | | | | | |
| Due from other governmental units | 4,898,181 | | | | |
| Inventories | 1,572,512 | 36,513 | | | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 7,879,740 | $ 2,634,120 | $ 11,527,712 | $ 12,053 | $ 6,956 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ 946,552 | $ 135,662 | $ 179,785 | $ 1,427 | $ 1,446 |
| Employee compensation | 479,747 | 65,056 | 88,834 | 10,626 | |
| Accrued liabilities | 4,490 | | | | |
| Due to other funds | 8,100 | | | | |
| Due to other governmental units | | | | | |
| Interest payable | | | | | |
| Special assessment debt with governmental commitment | | | | | |
| Deferred revenue | 7,938,911 | | | | |
| Deposits held for other parties | | | | | |
| Total liabilities | 9,377,800 | 200,718 | 268,619 | 12,053 | 1,446 |
| Fund balances: | | | | | |
| Reserved for inventories | 1,572,512 | 36,513 | | | |
| Reserved for debt service | | | | | |
| Unreserved | (3,070,572) | 2,396,889 | 11,259,093 | | 5,510 |
| Total fund balances | (1,498,060) | 2,433,402 | 11,259,093 | | 5,510 |
| Total liabilities and fund balances | $ 7,879,740 | $ 2,634,120 | $ 11,527,712 | $ 12,053 | $ 6,956 |

SPECIAL REVENUE FUNDS

| School Grants | Sheriff Donations | Sheriff Grants | Sheriff Jail Enhancement | Sheriff RICO | Spousal Maintenance Enforcement Enhancement | Street Lighting District |
|---|---|---|---|---|---|---|
| $ 200 | $ | $ | $ 608,311 | $ | $ | $ |
| | 39,898 | | | | 89,075 | 2,536,480 |
| | | 642,569 | | | | |
| $ 200 | $ 39,898 | $ 642,569 | $ 608,311 | $ | $ 89,075 | $ 2,536,480 |
| $ 151,485 | $ 280 | $ 184,247 | $ 6,175 | $ 21,235 | $ | $ 318,997 |
| 42,852 | | 33,897 | | | 1,232 | |
| | | 2,124 | | | | |
| 1,351 | | 274,908 | 721 | 13,195 | | |
| | | 299,913 | | | | |
| 195,688 | 280 | 795,089 | 6,896 | 34,430 | 1,232 | 318,997 |
| (195,488) | 39,618 | (152,520) | 601,415 | (34,430) | 87,843 | 2,217,483 |
| (195,488) | 39,618 | (152,520) | 601,415 | (34,430) | 87,843 | 2,217,483 |
| $ 200 | $ 39,898 | $ 642,569 | $ 608,311 | $ | $ 89,075 | $ 2,536,480 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Superior Court Fill the Gap | Taxpayer Information | Transportation Grants | Transportation Operations | Trial Court Grants |
| ASSETS | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ 550 | $ |
| Cash and investments held by County Treasurer | 356,449 | 350,097 | | 4,278,936 | 57,285 |
| Receivables | | | | 199,422 | |
| Due from other funds | | | | | |
| Due from other governmental units | | | 451,496 | 18,910,527 | 57,767 |
| Inventories | | | | 1,091,267 | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 356,449 | $ 350,097 | $ 451,496 | $ 24,480,702 | $ 115,052 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ 749 | $ | $ 102,629 | $ 6,082,679 | $ 36,024 |
| Employee compensation | 60,689 | | 3,244 | 961,444 | 45,788 |
| Accrued liabilities | | | | 5,001,509 | |
| Due to other funds | | | 133,608 | | |
| Due to other governmental units | | | | | |
| Interest payable | | | | | |
| Special assessment debt with governmental commitment | | | | | |
| Deferred revenue | | | 663,512 | | 33,240 |
| Deposits held for other parties | | | | 68,201 | |
| Total liabilities | 61,438 | | 902,993 | 12,113,833 | 115,052 |
| Fund balances: | | | | | |
| Reserved for inventories | | | | 1,091,267 | |
| Reserved for debt service | | | | | |
| Unreserved | 295,011 | 350,097 | (451,497) | 11,275,602 | |
| Total fund balances | 295,011 | 350,097 | (451,497) | 12,366,869 | |
| Total liabilities and fund balances | $ 356,449 | $ 350,097 | $ 451,496 | $ 24,480,702 | $ 115,052 |

| SPECIAL REVENUE FUNDS | | | | | | |
|---|---|---|---|---|---|---|
| Trial Court Special Revenue | Victim Compensation Interest | Victim Compensation Restitution | Victim Location | Waste Management | Waste Tire | Total |
| $ | $ | $ | $ | $ | $ | $ 627,108 |
| 2,988,705 | 511,049 | 424,145 | 73,219 | 534,101 | 7,140,299 | 142,119,229 |
| 12,991 | 2,844 | | | | 40,170 | 3,464,047 |
| | | | | | | 6,650,894 |
| | | | | | | 43,198,691 |
| | | | | | | 3,010,204 |
| | | | | | | 2,502,492 |
| | | | | | | 1,613 |
| $ 3,001,696 | $ 513,893 | $ 424,145 | $ 73,219 | $ 534,101 | $ 7,180,469 | $ 201,574,278 |
| $ 77,641 | $ | $ | $ | $ 66,798 | $ 328,165 | $ 20,381,041 |
| 141,646 | | | | | 5,234 | 6,234,248 |
| 8,081 | | | | | | 5,729,622 |
| | | | | | | 3,329,434 |
| 31,000 | | | | | | 170,252 |
| | | | | | | 26,289,080 |
| | | | | | | 698,182 |
| 258,368 | | | | 66,798 | 333,399 | 62,831,859 |
| | | | | | | 3,010,204 |
| 2,743,328 | 513,893 | 424,145 | 73,219 | 467,303 | 6,847,070 | 135,732,215 |
| 2,743,328 | 513,893 | 424,145 | 73,219 | 467,303 | 6,847,070 | 138,742,419 |
| $ 3,001,696 | $ 513,893 | $ 424,145 | $ 73,219 | $ 534,101 | $ 7,180,469 | $ 201,574,278 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2006

| | DEBT SERVICE FUNDS | | | CAPITAL PROJECTS FUNDS | |
|---|---|---|---|---|---|
| | Special Assessment | Stadium District Debt Service | Total | County Improvement | Detention Capital Projects |
| ASSETS | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 170,573 | 1,926 | 172,499 | 4,322,826 | 22,609,238 |
| Receivables | 144,233 | 108,289 | 252,522 | 30,545 | |
| Due from other funds | | | | | |
| Due from other governmental units | | 1,039,344 | 1,039,344 | | |
| Inventories | | | | | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | 9,547,991 | 9,547,991 | 337,502 | |
| Total assets | $ 314,806 | $ 10,697,550 | $ 11,012,356 | $ 4,690,873 | $ 22,609,238 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Vouchers payable | $ | $ | $ | $ 2,095,751 | $ 336,704 |
| Employee compensation | | | | | |
| Accrued liabilities | | | | | |
| Due to other funds | | | | | |
| Due to other governmental units | | | | | |
| Interest payable | 6,040 | | 6,040 | | |
| Special assessment debt with governmental commitment | 7,960 | | 7,960 | | |
| Deferred revenue | 143,136 | | 143,136 | | |
| Deposits held for other parties | | | | | |
| Total liabilities | 157,136 | | 157,136 | 2,095,751 | 336,704 |
| Fund balances: | | | | | |
| Reserved for inventories | | | | | |
| Reserved for debt service | 157,670 | 10,697,550 | 10,855,220 | | |
| Unreserved | | | | 2,595,122 | 22,272,534 |
| Total fund balances | 157,670 | 10,697,550 | 10,855,220 | 2,595,122 | 22,272,534 |
| Total liabilities and fund balances | $ 314,806 | $ 10,697,550 | $ 11,012,356 | $ 4,690,873 | $ 22,609,238 |

| CAPITAL PROJECTS FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|
| Flood Control Capital Projects | General Fund County Improvements | Inter-governmental Capital Projects | Long Term Project Reserve | Special Improvement Districts | Transportation Capital Projects | Total | Total Nonmajor Governmental Funds |
| $ | $ | $ | $ | $ | $ | $ | $ 627,108 |
| 34,276,343 | 21,206,925 | 9,913,362 | 69,765 | 365,402 | 31,946,621 | 124,710,482 | 267,002,210 |
| | | 55,537 | 79,354 | | | 165,436 | 3,882,005 |
| | | | 73,601 | | 758,370 | 831,971 | 7,482,865 |
| | | | | | 5,231,148 | 5,231,148 | 49,469,183 |
| | | | | | | | 3,010,204 |
| | | | | | | | 2,502,492 |
| | | | 9,606,410 | | | 9,943,912 | 19,493,516 |
| $ 34,276,343 | $ 21,206,925 | $ 9,968,899 | $ 9,829,130 | $ 365,402 | $ 37,936,139 | $ 140,882,949 | $ 353,469,583 |
| $ 8,263,122 | $ 348,408 | $ 77,536 | $ 13,989 | $ | $ 5,240,887 | $ 16,376,397 | $ 36,757,438 |
| 77,404 | | | | | | 77,404 | 6,311,652 |
| | | | | 449 | | 449 | 5,730,071 |
| 6,642,000 | 615,610 | 758,370 | | 72,178 | | 8,088,158 | 11,417,592 |
| | | | | | | | 170,252 |
| | | | | | | | 6,040 |
| | | | | | | | 7,960 |
| | | | | | | | 26,432,216 |
| | | | | | 554,738 | 554,738 | 1,252,920 |
| 14,982,526 | 964,018 | 835,906 | 13,989 | 72,627 | 5,795,625 | 25,097,146 | 88,086,141 |
| | | | | | | | 3,010,204 |
| | | | | | | | 10,855,220 |
| 19,293,817 | 20,242,907 | 9,132,993 | 9,815,141 | 292,775 | 32,140,514 | 115,785,803 | 251,518,018 |
| 19,293,817 | 20,242,907 | 9,132,993 | 9,815,141 | 292,775 | 32,140,514 | 115,785,803 | 265,383,442 |
| $ 34,276,343 | $ 21,206,925 | $ 9,968,899 | $ 9,829,130 | $ 365,402 | $ 37,936,139 | $ 140,882,949 | $ 353,469,583 |

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Accommodation Schools | Adult Probation Fees | Adult Probation Grants | Air Quality Fees | Air Quality Grants | Animal Control Field Operations |
| REVENUES | | | | | | |
| Taxes | $ | $ | $ | $ | $ | $ |
| Licenses and permits | | | | 8,488,143 | | 13,235 |
| Intergovernmental | 13,428,160 | | 4,858,290 | | 3,968,338 | 3,004,842 |
| Charges for services | | 10,087,940 | 133,470 | | | |
| Fines and forfeits | | 655,920 | | 1,709,788 | | 6,106 |
| Special assessment | | | | | | |
| Miscellaneous | 1,356,660 | 174,110 | 142,464 | 191,229 | 4,755 | 39,765 |
| Total revenues | 14,784,820 | 10,917,970 | 5,134,224 | 10,389,160 | 3,973,093 | 3,063,948 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | | | | |
| Public safety | | 9,376,228 | 4,833,416 | | | |
| Highways and streets | | | | | | |
| Health, welfare and sanitation | | | | 7,264,634 | 3,268,218 | 2,528,953 |
| Culture and recreation | | | | | | |
| Education | 13,452,405 | | | | | |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest | | | | | | |
| Other expenditures | | | | | | |
| Capital outlay | 166,046 | 379,585 | | 488,380 | 98,004 | 143,789 |
| Total expenditures | 13,618,451 | 9,755,813 | 4,833,416 | 7,753,014 | 3,366,222 | 2,672,742 |
| Excess (deficiency) of revenues over expenditures | 1,166,369 | 1,162,157 | 300,808 | 2,636,146 | 606,871 | 391,206 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | | | | | |
| Transfers out | | | | | | |
| Proceeds from bond issuance | | | | | | |
| Total other financing sources (uses) | | | | | | |
| Net change in fund balances | 1,166,369 | 1,162,157 | 300,808 | 2,636,146 | 606,871 | 391,206 |
| Fund balances (deficit) at beginning of year, as restated | (1,415,960) | 4,929,104 | (464,724) | 5,454,982 | (1,221,550) | 483,307 |
| Increase (decrease) in reserve for Inventories | (6,063) | | | | | |
| Fund balances (deficit) at end of year | $ (255,654) | $ 6,091,261 | $ (163,916) | $ 8,091,128 | $ (614,679) | $ 874,513 |

SPECIAL REVENUE FUNDS

| Animal Control Grants | Animal Control License/ Shelter | Ballpark Operations | Cactus League Operations | CDBG Housing Trust | Check Enforcement Program | Child Support Enhancement |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| 344 | 4,140,491 | | | | | |
| | 66,143 | | | 14,744,150 | | |
| 1,781 | 1,680,212 | | | | | 68,122 |
| | | | | | 658,997 | |
| 702,888 | 27,046 | 4,325,147 | 76,418 | 2,949 | 7,228 | 6,861 |
| 705,013 | 5,913,892 | 4,325,147 | 76,418 | 14,747,099 | 666,225 | 74,983 |
| | | | | | 614,571 | |
| 295,387 | 5,211,182 | | | 9,725,875 | | 17,708 |
| | | 938,711 | 1,122,911 | | | |
| | | 2,000,000 | | | | |
| | | 237,631 | | | | |
| | 45,512 | 612 | | 13,431 | | |
| 295,387 | 5,256,694 | 3,176,954 | 1,122,911 | 9,739,306 | 614,571 | 17,708 |
| 409,626 | 657,198 | 1,148,193 | (1,046,493) | 5,007,793 | 51,654 | 57,275 |
| | | | 1,217,725 | | | |
| | | (3,267,653) | | | | |
| | | (3,267,653) | 1,217,725 | | | |
| 409,626 | 657,198 | (2,119,460) | 171,232 | 5,007,793 | 51,654 | 57,275 |
| 120,780 | 873,323 | 4,906,646 | 2,522,650 | (5,197,072) | 236,872 | 184,927 |
| | (52,150) | | | | | |
| $ 530,406 | $ 1,478,371 | $ 2,787,186 | $ 2,693,882 | $ (189,279) | $ 288,526 | $ 242,202 |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Children's Issues Education | Clerk of Court Fill the Gap | Clerk of the Court EDMS | Clerk of the Court Grants | Conciliation Court Fees |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | |
| Intergovernmental | | 953,103 | | 1,601,717 | |
| Charges for services | 107,866 | 777,700 | 2,761,098 | | 1,756,475 |
| Fines and forfeits | | | | | |
| Special assessment | | | | | |
| Miscellaneous | 6,392 | | 20,657 | 1,147 | 10,279 |
| Total revenues | 114,258 | 1,730,803 | 2,781,755 | 1,602,864 | 1,766,754 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | 83,029 | 1,439,259 | 2,628,312 | 1,560,331 | 1,499,635 |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | | | 111,981 | | |
| Total expenditures | 83,029 | 1,439,259 | 2,740,293 | 1,560,331 | 1,499,635 |
| Excess (deficiency) of revenues over expenditures | 31,229 | 291,544 | 41,462 | 42,533 | 267,119 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | |
| Proceeds from bond issuance | | | | | |
| Total other financing sources (uses) | | | | | |
| Net change in fund balances | 31,229 | 291,544 | 41,462 | 42,533 | 267,119 |
| Fund balances (deficit) at beginning of year, as restated | 185,478 | 108,566 | 921,005 | (135,620) | 324,534 |
| Increase (decrease) in reserve for Inventories | | | | | |
| Fund balances (deficit) at end of year | $ 216,707 | $ 400,110 | $ 962,467 | $ (93,087) | $ 591,653 |

SPECIAL REVENUE FUNDS

| Correctional Health Grants | County Attorney Fill the Gap | County Attorney Grants | County Attorney RICO | Court Document Retrieval | Criminal Justice Enhancement | Del Webb Special Revenue |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| | | | | | | 172,375 |
| 177,872 | 541,572 | 6,476,388 | | | 1,721,777 | |
| | 775,782 | | | 1,067,119 | | |
| | | | 1,600,450 | | | |
| 19 | 33,218 | 10,591 | | 5,385 | 28,177 | 18,864 |
| 177,891 | 1,350,572 | 6,486,979 | 1,600,450 | 1,072,504 | 1,749,954 | 191,239 |
| | 1,266,623 | 6,355,881 | 1,189,962 | 1,086,011 | 1,227,791 | 177,890 |
| 178,024 | | | | | | |
| | | | 98,626 | | | |
| 178,024 | 1,266,623 | 6,355,881 | 1,288,588 | 1,086,011 | 1,227,791 | 177,890 |
| (133) | 83,949 | 131,098 | 311,862 | (13,507) | 522,163 | 13,349 |
| (133) | 83,949 | 131,098 | 311,862 | (13,507) | 522,163 | 13,349 |
| | 775,084 | (322,782) | 1,231,092 | 185,166 | 698,824 | 646,767 |
| $ (133) | $ 859,033 | $ (191,684) | $ 1,542,954 | $ 171,659 | $ 1,220,987 | $ 660,116 |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Diversion | Domestic Relations Mediation Education | Elections Grants | Emergency Management | Environmental Services Environmental Health |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | 10,228,169 |
| Intergovernmental | | | 128,208 | 875,448 | 4,732 |
| Charges for services | | 164,448 | | | 739,267 |
| Fines and forfeits | 710,011 | | | | |
| Special assessment | | | | | |
| Miscellaneous | 31,561 | 6,044 | | 10,503 | 1,333,232 |
| Total revenues | 741,572 | 170,492 | 128,208 | 885,951 | 12,305,400 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | 59,979 | | |
| Public safety | 901,334 | | | 754,116 | |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | 166,953 | | | 12,229,481 |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | | | | 212,278 | 118,709 |
| Total expenditures | 901,334 | 166,953 | 59,979 | 966,394 | 12,348,190 |
| Excess (deficiency) of revenues over expenditures | (159,762) | 3,539 | 68,229 | (80,443) | (42,790) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | |
| Proceeds from bond issuance | | | | | |
| Total other financing sources (uses) | | | | | |
| Net change in fund balances | (159,762) | 3,539 | 68,229 | (80,443) | (42,790) |
| Fund balances (deficit) at beginning of year, as restated | 1,038,705 | 199,115 | | (58,984) | 3,920,542 |
| Increase (decrease) in reserve for inventories | | | | | |
| Fund balances (deficit) at end of year | $ 878,943 | $ 202,654 | $ 68,229 | $ (139,427) | $ 3,877,752 |

SPECIAL REVENUE FUNDS

| Environmental Services Grants | Events Center | Expedited Child Support | Flood Control | General Government Grants | Human Services Grants | Inmate Health Services |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ 61,173,495 | $ | $ | $ |
| | | | 3,641,058 | | | |
| 694,127 | | | 19,332,990 | 763,187 | 36,996,528 | |
| | | 449,339 | | | | 131,289 |
| | 23,869 | 7,733 | 3,646,093 | 13,667 | 565,797 | 8,247 |
| 694,127 | 23,869 | 457,072 | 87,793,636 | 776,854 | 37,562,325 | 139,536 |
| | | | | 773,448 | | |
| | | | 30,950,982 | | | |
| | | 428,924 | | | 37,323,192 | |
| | 24,001 | | | | | |
| | | | 1,081,783 | 12,253 | 421,395 | |
| | 24,001 | 428,924 | 32,032,765 | 785,701 | 37,744,587 | |
| 694,127 | (132) | 28,148 | 55,760,871 | (8,847) | (182,262) | 139,536 |
| | | | (61,792,583) | | | |
| | | | (61,792,583) | | | |
| 694,127 | (132) | 28,148 | (6,031,712) | (8,847) | (182,262) | 139,536 |
| (685,970) | | 297,595 | 16,671,496 | 387,015 | (4,589,751) | 198,520 |
| | | | 180,759 | | | |
| $ 8,157 | $ (132) | $ 325,743 | $ 10,820,543 | $ 378,168 | $ (4,772,013) | $ 338,056 |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Inmate Services | Judicial Enhancement | Justice Court Judicial Enhancement | Justice Court Special Revenue | Juvenile Probation Diversion |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | |
| Intergovernmental | | 186,000 | | | |
| Charges for services | | 1,104,602 | | 2,890,884 | 304,836 |
| Fines and forfeits | | | 560,451 | | |
| Special assessment | | | | | |
| Miscellaneous | 13,301,944 | 51,188 | 66,291 | 95,968 | 16,351 |
| Total revenues | 13,301,944 | 1,341,790 | 626,742 | 2,986,852 | 321,187 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | 6,343,329 | 1,247,133 | 372,876 | 2,251,954 | 201,076 |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | 33,031 | 302,202 | | | |
| Total expenditures | 6,376,360 | 1,549,335 | 372,876 | 2,251,954 | 201,076 |
| Excess (deficiency) of revenues over expenditures | 6,925,584 | (207,545) | 253,866 | 734,898 | 120,111 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | |
| Proceeds from bond issuance | | | | | |
| Total other financing sources (uses) | | | | | |
| Net change in fund balances | 6,925,584 | (207,545) | 253,866 | 734,898 | 120,111 |
| Fund balances (deficit) at beginning of year, as restated | 11,223,476 | 1,835,806 | 2,065,304 | 3,013,675 | 531,254 |
| Increase (decrease) in reserve for inventories | | | | | |
| Fund balances (deficit) at end of year | $ 18,149,060 | $ 1,628,261 | $ 2,319,170 | $ 3,748,573 | $ 651,365 |

SPECIAL REVENUE FUNDS

| Juvenile Probation Grants | Juvenile Probation Special Fees | Juvenile Restitution | Lake Pleasant Recreation Services | Law Library Fees | Legal Defender Fill the Gap | Library District |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ 16,976,551 |
| 14,345,702 | | | 71,077 | | 53,385 | 829,845 |
| | 831,996 | | 1,472,647 | 853,271 | | 48,495 |
| | | | 284 | 2,527 | | 621,684 |
| 2,818 | 25,993 | 24,037 | 133,464 | 64,623 | 705 | 1,140,257 |
| 14,348,520 | 857,989 | 24,037 | 1,677,472 | 920,421 | 54,090 | 19,616,832 |
| 14,108,691 | 765,688 | 29,925 | | 785,005 | 52,801 | |
| | | | 1,252,223 | | | 16,831,893 |
| | | | 43,036 | | | 1,367,104 |
| 14,108,691 | 765,688 | 29,925 | 1,295,259 | 785,005 | 52,801 | 18,198,997 |
| 239,829 | 92,301 | (5,888) | 382,213 | 135,416 | 1,289 | 1,417,835 |
| 239,829 | 92,301 | (5,888) | 382,213 | 135,416 | 1,289 | 1,417,835 |
| (732,467) | 892,749 | 86,750 | 1,703,149 | 350,711 | 10,805 | 6,545,048 |
| $ (492,638) | $ 985,050 | $ 80,862 | $ 2,085,362 | $ 486,127 | $ 12,094 | $ 7,962,883 |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Library District Grants | Medical Examiner Grants | Palo Verde | Parks and Recreation Grants | Parks Donations |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | |
| Intergovernmental | 115,983 | 259,946 | 299,626 | 232,232 | |
| Charges for services | | | | | |
| Fines and forfeits | | | | | |
| Special assessment | | | | | |
| Miscellaneous | | 839 | 7,237 | 11,163 | 301,743 |
| Total revenues | 115,983 | 260,785 | 306,863 | 243,395 | 301,743 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | | 11,772 | 293,490 | | |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | 105,983 | | | 127,410 | 60,967 |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | 10,000 | | | 273,318 | |
| Total expenditures | 115,983 | 11,772 | 293,490 | 400,728 | 60,967 |
| Excess (deficiency) of revenues over expenditures | | 249,013 | 13,373 | (157,333) | 240,776 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | (88,500) |
| Proceeds from bond issuance | | | | | |
| Total other financing sources (uses) | | | | | (88,500) |
| Net change in fund balances | | 249,013 | 13,373 | (157,333) | 152,276 |
| Fund balances (deficit) at beginning of year, as restated | | (249,013) | 220,921 | 74,810 | 1,262,117 |
| Increase (decrease) in reserve for inventories | | | | | |
| Fund balances (deficit) at end of year | $ | $ | $ 234,294 | $ (82,523) | $ 1,414,393 |

SPECIAL REVENUE FUNDS

| Parks Enhancement | Parks Souvenir | Parks Spur Cross Ranch Conversation | Planning and Development Fees | Probate Fees | Public Defender Fill the Gap | Public Defender Grants |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| | | | 10,332,164 | | | |
| | | 385,000 | | | 460,846 | 327,999 |
| 1,798,086 | | 31,356 | 5,023,630 | 385,648 | 951,845 | |
| 3,000 | | | 20,630 | | | |
| 904,413 | 120,610 | 21,751 | 857,918 | 6,057 | 18,145 | |
| 2,705,499 | 120,610 | 438,107 | 16,234,342 | 391,705 | 1,430,836 | 327,999 |
| | | | 15,105,829 | 346,595 | 1,223,847 | 353,441 |
| 2,240,023 | 51,519 | 402,909 | | | | |
| 173,825 | | | 176,281 | | | |
| 2,413,848 | 51,519 | 402,909 | 15,282,110 | 346,595 | 1,223,847 | 353,441 |
| 291,651 | 69,091 | 35,198 | 952,232 | 45,110 | 206,989 | (25,442) |
| 69,169 | | | | | | |
| (187,284) | (69,169) | | | | | |
| (118,115) | (69,169) | | | | | |
| 173,536 | (78) | 35,198 | 952,232 | 45,110 | 206,989 | (25,442) |
| 2,311,555 | 25,001 | 386,543 | 16,431,866 | 210,042 | 226,088 | |
| $ 2,485,091 | $ 24,923 | $ 421,741 | $ 17,384,098 | $ 255,152 | $ 433,077 | $ (25,442) |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Public Defender Training | Public Health | Public Health Fees | Recorder's Surcharge | Research and Reporting |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | |
| Intergovernmental | 477,550 | 42,007,733 | | | |
| Charges for services | | 168,316 | 4,507,587 | 7,602,050 | 227,420 |
| Fines and forfeits | | | | | |
| Special assessment | | | | | |
| Miscellaneous | 12,629 | | 35,912 | 320,870 | 78,758 |
| Total revenues | 490,179 | 42,176,049 | 4,543,499 | 7,922,920 | 306,178 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | 6,149,113 | 272,604 |
| Public safety | 480,233 | | | | |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | 40,819,629 | 3,492,513 | | |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | | 53,358 | 16,486 | 590,511 | |
| Total expenditures | 480,233 | 40,872,987 | 3,508,999 | 6,739,624 | 272,604 |
| Excess (deficiency) of revenues over expenditures | 9,946 | 1,303,062 | 1,034,500 | 1,183,296 | 33,574 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | 1,355,510 | 29,040 | | |
| Transfers out | | | | | (150,975) |
| Proceeds from bond issuance | | | | | |
| Total other financing sources (uses) | | 1,355,510 | 29,040 | | (150,975) |
| Net change in fund balances | 9,946 | 2,658,572 | 1,063,540 | 1,183,296 | (117,401) |
| Fund balances (deficit) at beginning of year, as restated | (3,206) | (4,467,855) | 1,423,306 | 10,075,797 | 117,401 |
| Increase (decrease) in reserve for inventories | | 311,223 | (53,444) | | |
| Fund balances (deficit) at end of year | $ 6,740 | $ (1,498,060) | $ 2,433,402 | $ 11,259,093 | $ |

SPECIAL REVENUE FUNDS

| School Communication Expense | School Grants | Sheriff Donations | Sheriff Grants | Sheriff Jail Enhancement | Sheriff RICO | Spousal Maintenance Enforcement Enhancement |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| | 1,113,127 | | 4,916,005 | 1,644,011 | | |
| | | | | | | 133,800 |
| | | | 28,460 | | 1,019,149 | |
| 482,303 | 1,114,462 | 17,485 | 2,525 | 1,643 | | 3,506 |
| 482,303 | 2,227,589 | 17,485 | 4,946,990 | 1,645,654 | 1,019,149 | 137,306 |
| | | 10,284 | 3,456,822 | 1,218,278 | 819,390 | 73,006 |
| 811,007 | 2,639,895 | | | | | |
| | | | 895,162 | 369,962 | 208,657 | |
| 811,007 | 2,639,895 | 10,284 | 4,351,984 | 1,588,240 | 1,028,047 | 73,006 |
| (328,704) | (412,306) | 7,201 | 595,006 | 57,414 | (8,898) | 64,300 |
| (328,704) | (412,306) | 7,201 | 595,006 | 57,414 | (8,898) | 64,300 |
| 334,214 | 216,818 | 32,417 | (747,526) | 544,001 | (25,532) | 23,543 |
| $ 5,510 | $ (195,488) | $ 39,618 | $ (152,520) | $ 601,415 | $ (34,430) | $ 87,843 |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Street Lighting District | Superior Court Fill the Gap | Taxpayer Information | Transportation Grants | Transportation Operations |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | 2,901,458 |
| Intergovernmental | | 1,737,703 | | 370,123 | 106,676,177 |
| Charges for services | | | 142,564 | | |
| Fines and forfeits | | | | | |
| Special assessment | 3,770,790 | | | | |
| Miscellaneous | 79,215 | | | | 2,294,367 |
| Total revenues | 3,850,005 | 1,737,703 | 142,564 | 370,123 | 111,872,002 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | 192,714 | | |
| Public safety | 3,749,743 | 1,738,407 | | | |
| Highways and streets | | | | 471,837 | 47,291,211 |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | | | | | 3,270,623 |
| Total expenditures | 3,749,743 | 1,738,407 | 192,714 | 471,837 | 50,561,834 |
| Excess (deficiency) of revenues over expenditures | 100,262 | (704) | (50,150) | (101,714) | 61,310,168 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | (66,727,441) |
| Proceeds from bond issuance | | | | | |
| Total other financing sources (uses) | | | | | (66,727,441) |
| Net change in fund balances | 100,262 | (704) | (50,150) | (101,714) | (5,417,273) |
| Fund balances (deficit) at beginning of year, as restated | 2,117,221 | 295,715 | 400,247 | (349,783) | 17,521,954 |
| Increase (decrease) in reserve for inventories | | | | | 262,188 |
| Fund balances (deficit) at end of year | $ 2,217,483 | $ 295,011 | $ 350,097 | $ (451,497) | $ 12,366,869 |

| SPECIAL REVENUE FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|
| Trial Court Grants | Trial Court Special Revenue | Victim Compensation Interest | Victim Compensation Restitution | Victim Location | Waste Management | Waste Tire | Total |
| $ | $ | $ | $ | | $ | $ | $ 78,150,046 |
| | | | | | | | 39,917,437 |
| 1,754,974 | 1,534,237 | | | | | 4,620,134 | 294,756,987 |
| | 4,442,306 | | | | 10,799 | 68,400 | 53,702,446 |
| | | | 122,342 | | | | 7,719,799 |
| | | | | | | | 3,770,790 |
| | 126,251 | 23,606 | 11,061 | 5,608 | 17,980 | 193,348 | 34,834,039 |
| 1,754,974 | 6,102,794 | 23,606 | 133,403 | 5,608 | 28,779 | 4,881,882 | 512,851,544 |
| | | | | | | | 7,447,858 |
| 1,711,283 | 5,712,016 | | | 7,440 | 129,994 | | 128,545,719 |
| | | | | | | | 47,763,048 |
| | | | | | | 3,831,454 | 126,782,127 |
| | | | | | | | 23,158,550 |
| | | | | | | | 16,903,307 |
| | | | | | | | 2,000,000 |
| | | | | | | | 237,631 |
| | 51,846 | | | | | 27,173 | 11,254,959 |
| 1,711,283 | 5,763,862 | | | 7,440 | 129,994 | 3,858,627 | 364,093,199 |
| 43,691 | 338,932 | 23,606 | 133,403 | (1,832) | (101,215) | 1,023,255 | 148,758,345 |
| | | | | | | | 2,671,444 |
| | | | | | | | (132,283,605) |
| | | | | | | | (129,612,161) |
| 43,691 | 338,932 | 23,606 | 133,403 | (1,832) | (101,215) | 1,023,255 | 19,146,184 |
| (43,691) | 2,404,396 | 490,287 | 290,742 | 75,051 | 568,518 | 5,823,815 | 118,953,722 |
| | | | | | | | 642,513 |
| $ | $ 2,743,328 | $ 513,893 | $ 424,145 | $ 73,219 | $ 467,303 | $ 6,847,070 | $ 138,742,419 |

(continued on next page)

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2006

| | DEBT SERVICE FUNDS | | | CAPITAL PROJECTS FUNDS | |
|---|---|---|---|---|---|
| | Special Assessment | Stadium District Debt Service | Total | County Improvement | Detention Capital Projects |
| REVENUES | | | | | |
| Taxes | $ | $ 6,493,520 | $ 6,493,520 | $ | $ |
| Licenses and permits | | | | | |
| Intergovernmental | | | | | |
| Charges for services | 60,481 | | 60,481 | | |
| Fines and forfeits | | | | | |
| Special assessment | | | | | |
| Miscellaneous | | 525,071 | 525,071 | 725,553 | |
| Total revenues | 60,481 | 7,018,591 | 7,079,072 | 725,553 | |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | | | | | |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | 81,191 | 2,685,000 | 2,766,191 | | |
| Interest | 14,634 | 2,737,594 | 2,752,228 | | |
| Other expenditures | | 1,250 | 1,250 | | |
| Capital outlay | | | | 32,591,437 | 5,581,373 |
| Total expenditures | 95,825 | 5,423,844 | 5,519,669 | 32,591,437 | 5,581,373 |
| Excess (deficiency) of revenues over expenditures | (35,344) | 1,594,747 | 1,559,403 | (31,865,884) | (5,581,373) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | 14,977,841 |
| Transfers out | | (1,217,725) | (1,217,725) | | |
| Proceeds from bond issuance | | | | 3,000,000 | |
| Total other financing sources (uses) | | (1,217,725) | (1,217,725) | 3,000,000 | 14,977,841 |
| Net change in fund balances | (35,344) | 377,022 | 341,678 | (28,865,884) | 9,396,468 |
| Fund balances (deficit) at beginning of year, as restated | 193,014 | 10,320,528 | 10,513,542 | 31,461,006 | 12,876,066 |
| Increase (decrease) in reserve for inventories | | | | | |
| Fund balances (deficit) at end of year | $ 157,670 | $ 10,697,550 | $ 10,855,220 | $ 2,595,122 | $ 22,272,534 |

| CAPITAL PROJECTS FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|
| Flood Control Capital Projects | General Fund County Improvements | Inter-governmental Capital Projects | Long Term Project Reserve | Special Improvement Districts | Transportation Capital Projects | Total | Total Nonmajor Governmental Funds |
| $ | $ | $ | $ 5,294 | $ | $ | $ 5,294 | $ 84,648,860 |
| | | | | | | | 39,917,437 |
| | | | | | 8,847,363 | 8,847,363 | 303,604,350 |
| | | | | | | | 53,762,927 |
| | | | | | | | 7,719,799 |
| | | | | | | | 3,770,790 |
| | 49,751 | 401,037 | 1,073,832 | 11,233 | 2,053,408 | 4,314,814 | 39,673,924 |
| | 49,751 | 401,037 | 1,079,126 | 11,233 | 10,900,771 | 13,167,471 | 533,098,087 |
| | | | | | | | 7,447,858 |
| | | | | | | | 128,545,719 |
| | | | | | | | 47,763,048 |
| | | | | | | | 126,782,127 |
| | | | | | | | 23,158,550 |
| | | | | | | | 16,903,307 |
| | | | | | | | 4,766,191 |
| | | | | | | | 2,989,859 |
| | | | | | | | 1,250 |
| 58,006,294 | 7,294,513 | 516,968 | 3,880,572 | 39,437 | 83,364,282 | 191,274,876 | 202,529,835 |
| 58,006,294 | 7,294,513 | 516,968 | 3,880,572 | 39,437 | 83,364,282 | 191,274,876 | 560,887,744 |
| (58,006,294) | (7,244,762) | (115,931) | (2,801,446) | (28,204) | (72,463,511) | (178,107,405) | (27,789,657) |
| 61,762,926 | 14,300,000 | 244,801 | 3,267,653 | | 66,727,441 | 161,280,662 | 163,952,106 |
| | | | | | | | (133,501,330) |
| | | | | | | 3,000,000 | 3,000,000 |
| 61,762,926 | 14,300,000 | 244,801 | 3,267,653 | | 66,727,441 | 164,280,662 | 33,450,776 |
| 3,756,632 | 7,055,238 | 128,870 | 466,207 | (28,204) | (5,736,070) | (13,826,743) | 5,661,119 |
| 15,537,185 | 13,187,669 | 9,004,123 | 9,348,934 | 320,979 | 37,876,584 | 129,612,546 | 259,079,810 |
| | | | | | | | 642,513 |
| $ 19,293,817 | $ 20,242,907 | $ 9,132,993 | $ 9,815,141 | $ 292,775 | $ 32,140,514 | $ 115,785,803 | $ 265,383,442 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Adult Probation Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 8,713,000 | $ 9,079,541 | $ 10,087,940 | $ 1,008,399 |
| Fines and forfeits | 90,000 | 785,574 | 655,920 | (129,654) |
| Miscellaneous | 40,000 | 40,000 | 174,110 | 134,110 |
| Total revenues | 8,843,000 | 9,905,115 | 10,917,970 | 1,012,855 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 8,896,950 | 10,176,083 | 9,376,228 | 799,855 |
| Capital outlay | | 357,649 | 379,585 | (21,936) |
| Total expenditures | 8,896,950 | 10,533,732 | 9,755,813 | 777,919 |
| Excess (deficiency) of revenues over expenditures | (53,950) | (628,617) | 1,162,157 | 1,790,774 |
| Net change in fund balances | (53,950) | (628,617) | 1,162,157 | 1,790,774 |
| Fund balance – beginning | 3,861,921 | 3,861,921 | 4,929,104 | 1,067,183 |
| Fund balance – ending | $ 3,807,971 | $ 3,233,304 | $ 6,091,261 | $ 2,857,957 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Adult Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 5,499,944 | $ 5,140,240 | $ 4,858,290 | $ (281,950) |
| Charges for services | 130,000 | 130,000 | 133,470 | 3,470 |
| Miscellaneous | 10,000 | 10,000 | 142,464 | 132,464 |
| Total revenues | 5,639,944 | 5,280,240 | 5,134,224 | (146,016) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 5,639,944 | 5,280,240 | 4,833,416 | 446,824 |
| Total expenditures | 5,639,944 | 5,280,240 | 4,833,416 | 446,824 |
| Excess of revenues over expenditures | | | 300,808 | 300,808 |
| Net change in fund balances | | | 300,808 | 300,808 |
| Fund balance (deficit) – beginning | | | (464,724) | (464,724) |
| Fund balance (deficit) – ending | $ | $ | $ (163,916) | $ (163,916) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Air Quality Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 6,300,000 | $ 6,300,010 | $ 8,488,143 | $ 2,188,133 |
| Charges for services | 42,000 | 42,000 | | (42,000) |
| Fines and forfeits | 800,000 | 800,000 | 1,709,788 | 909,788 |
| Miscellaneous | 59,000 | 58,990 | 191,229 | 132,239 |
| Total revenues | 7,201,000 | 7,201,000 | 10,389,160 | 3,188,160 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 6,370,501 | 7,941,264 | 7,264,634 | 676,630 |
| Capital outlay | 533,436 | 618,518 | 488,380 | 130,138 |
| Total expenditures | 6,903,937 | 8,559,782 | 7,753,014 | 806,768 |
| Excess (deficiency) of revenues over expenditures | 297,063 | (1,358,782) | 2,636,146 | 3,994,928 |
| OTHER FINANCING USES | | | | |
| Transfers out | (259,522) | (259,522) | | 259,522 |
| Total other financing uses | (259,522) | (259,522) | | 259,522 |
| Net change in fund balances | 37,541 | (1,618,304) | 2,636,146 | 4,254,450 |
| Fund balance – beginning | 1,420,650 | 1,420,650 | 5,454,982 | 4,034,332 |
| Fund balance (deficit) – ending | $ 1,458,191 | $ (197,654) | $ 8,091,128 | $ 8,288,782 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Air Quality Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 3,639,375 | $ 3,784,273 | $ 3,968,338 | $ 184,065 |
| Miscellaneous | | | 4,755 | 4,755 |
| Total revenues | 3,639,375 | 3,784,273 | 3,973,093 | 188,820 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 3,492,059 | 3,538,809 | 3,268,218 | 270,591 |
| Capital outlay | 74,064 | 176,364 | 98,004 | 78,360 |
| Total expenditures | 3,566,123 | 3,715,173 | 3,366,222 | 348,951 |
| Excess of revenues over expenditures | 73,252 | 69,100 | 606,871 | 537,771 |
| OTHER FINANCING USES | | | | |
| Transfers out | (69,102) | (69,102) | | 69,102 |
| Total other financing uses | (69,102) | (69,102) | | 69,102 |
| Net change in fund balances | 4,150 | (2) | 606,871 | 606,873 |
| Fund deficit – beginning | (1,064,891) | (1,064,891) | (1,221,550) | (156,659) |
| Fund deficit – ending | $ (1,060,741) | $ (1,064,893) | $ (614,679) | $ 450,214 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Animal Control Field Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ | $ 12,521 | $ 13,235 | $ 714 |
| Intergovernmental | 2,864,155 | 2,850,321 | 3,004,842 | 154,521 |
| Charges for services | 7,077 | 7,077 | 6,106 | (971) |
| Miscellaneous | | 1,313 | 39,765 | 38,452 |
| Total revenues | 2,871,232 | 2,871,232 | 3,063,948 | 192,716 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 2,267,989 | 2,355,158 | 2,528,953 | (173,795) |
| Capital outlay | 434,125 | 346,956 | 143,789 | 203,167 |
| Total expenditures | 2,702,114 | 2,702,114 | 2,672,742 | 29,372 |
| Excess of revenues over expenditures | 169,118 | 169,118 | 391,206 | 222,088 |
| OTHER FINANCING USES | | | | |
| Transfers out | (169,118) | (169,118) | | 169,118 |
| Total other financing uses | (169,118) | (169,118) | | 169,118 |
| Net change in fund balances | | | 391,206 | 391,206 |
| Fund balance – beginning | 351,247 | 351,247 | 483,307 | 132,060 |
| Fund balance – ending | $ 351,247 | $ 351,247 | $ 874,513 | $ 523,266 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Animal Control Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ | $ | $ 344 | $ 344 |
| Charges for services | | | 1,781 | 1,781 |
| Miscellaneous | 356,726 | 446,168 | 702,888 | 256,720 |
| Total revenues | 356,726 | 446,168 | 705,013 | 258,845 |
| EXPEMDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 342,451 | 431,893 | 295,387 | 136,506 |
| Total expenditures | 342,451 | 431,893 | 295,387 | 136,506 |
| Excess of revenues over expenditures | 14,275 | 14,275 | 409,626 | 395,351 |
| OTHER FINANCING USES | | | | |
| Transfers out | (14,275) | (14,275) | | 14,275 |
| Total other financing uses | (14,275) | (14,275) | | 14,275 |
| Net change in fund balances | | | 409,626 | 409,626 |
| Fund balance (deficit) – beginning | (1,548) | (1,548) | 120,780 | 122,328 |
| Fund balance (deficit) – ending | $ (1,548) | $ (1,548) | $ 530,406 | $ 531,954 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Animal Control License/Shelter Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 3,700,000 | $ 3,700,000 | $ 4,140,491 | $ 440,491 |
| Intergovernmental | 62,000 | 62,000 | 66,143 | 4,143 |
| Charges for services | 1,675,716 | 1,675,716 | 1,680,212 | 4,496 |
| Miscellaneous | | | 27,046 | 27,046 |
| Total revenues | 5,437,716 | 5,437,716 | 5,913,892 | 476,176 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 5,025,694 | 5,025,694 | 5,211,182 | (185,488) |
| Capital outlay | 41,864 | 41,864 | 45,512 | (3,648) |
| Total expenditures | 5,067,558 | 5,067,558 | 5,256,694 | (189,136) |
| Excess of revenues over expenditures | 370,158 | 370,158 | 657,198 | 287,040 |
| OTHER FINANCING USES | | | | |
| Transfers out | (368,797) | (368,797) | | 368,797 |
| Total other financing uses | (368,797) | (368,797) | | 368,797 |
| Net change in fund balances | 1,361 | 1,361 | 657,198 | 655,837 |
| Fund balance – beginning | 313,831 | 313,831 | 873,323 | 559,492 |
| Decrease in reserve for inventories | | | (52,150) | (52,150) |
| Fund balance – ending | $ 315,192 | $ 315,192 | $ 1,478,371 | $ 1,163,179 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Ballpark Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 4,616,121 | $ 4,616,121 | $ 4,325,147 | $ (290,974) |
| Total revenues | 4,616,121 | 4,616,121 | 4,325,147 | (290,974) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 1,980,794 | 3,980,794 | 938,711 | 3,042,083 |
| Debt service: | | | | |
| Principal | | | 2,000,000 | (2,000,000) |
| Interest | | | 237,631 | (237,631) |
| Capital outlay | | | 612 | (612) |
| Total expenditures | 1,980,794 | 3,980,794 | 3,176,954 | 803,840 |
| Excess of revenues over expenditures | 2,635,327 | 635,327 | 1,148,193 | 512,866 |
| OTHER FINANCING USES | | | | |
| Transfers out | (1,634,713) | (3,634,713) | (3,267,653) | 367,060 |
| Total other financing uses | (1,634,713) | (3,634,713) | (3,267,653) | 367,060 |
| Net change in fund balances | 1,000,614 | (2,999,386) | (2,119,460) | 879,926 |
| Fund balance – beginning | 4,452,656 | 4,452,656 | 4,906,646 | 453,990 |
| Fund balance – ending | $ 5,453,270 | $ 1,453,270 | $ 2,787,186 | $ 1,333,916 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Cactus League Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 25,000 | $ 25,000 | $ 76,418 | $ 51,418 |
| Total revenues | 25,000 | 25,000 | 76,418 | 51,418 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 481,676 | 1,221,676 | 1,122,911 | 98,765 |
| Total expenditures | 481,676 | 1,221,676 | 1,122,911 | 98,765 |
| Deficiency of revenues under expenditures | (456,676) | (1,196,676) | (1,046,493) | 150,183 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers In | 482,500 | 1,222,500 | 1,217,725 | (4,775) |
| Transfers out | (612) | (612) | | 612 |
| Total other financing sources | 481,888 | 1,221,888 | 1,217,725 | (4,163) |
| Net change in fund balances | 25,212 | 25,212 | 171,232 | 146,020 |
| Fund balance – beginning | 2,535,379 | 2,535,379 | 2,522,650 | (12,729) |
| Fund balance – ending | $ 2,560,591 | $ 2,560,591 | $ 2,693,882 | $ 133,291 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# CDBG Housing Trust Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 15,997,531 | $ 15,997,531 | $ 14,744,150 | $ (1,253,381) |
| Miscellaneous | | | 2,949 | 2,949 |
| Total revenues | 15,997,531 | 15,997,531 | 14,747,099 | (1,250,432) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 15,970,994 | 15,970,994 | 9,725,875 | 6,245,119 |
| Capital outlay | | | 13,431 | (13,431) |
| Total expenditures | 15,970,994 | 15,970,994 | 9,739,306 | 6,231,688 |
| Excess of revenues over expenditures | 26,537 | 26,537 | 5,007,793 | 4,981,256 |
| OTHER FINANCING USES | | | | |
| Transfers out | (26,537) | (26,537) | | 26,537 |
| Total other financing uses | (26,537) | (26,537) | | 26,537 |
| Net change in fund balances | | | 5,007,793 | 5,007,793 |
| Fund balance (deficit) – beginning | 921,869 | 921,869 | (5,197,072) | (6,118,941) |
| Fund balance (deficit) – ending | $ 921,869 | $ 921,869 | $ (189,279) | $ (1,111,148) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Check Enforcement Program Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 720,031 | $ 715,031 | $ 658,997 | $ (56,034) |
| Miscellaneous | | 5,000 | 7,228 | 2,228 |
| Total revenues | 720,031 | 720,031 | 666,225 | (53,806) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 720,031 | 720,031 | 614,571 | 105,460 |
| Total expenditures | 720,031 | 720,031 | 614,571 | 105,460 |
| Excess of revenues over expenditures | | | 51,654 | 51,654 |
| Net change in fund balances | | | 51,654 | 51,654 |
| Fund balance – beginning | 252,550 | 252,550 | 236,872 | (15,678) |
| Fund balance – ending | $ 252,550 | $ 252,550 | $ 288,526 | $ 35,976 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Child Support Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 45,000 | $ 45,000 | $ | $ (45,000) |
| Charges for services | | | 68,122 | 68,122 |
| Miscellaneous | | | 6,861 | 6,861 |
| Total revenues | 45,000 | 45,000 | 74,983 | 29,983 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 85,000 | 85,000 | 17,708 | 67,292 |
| Total expenditures | 85,000 | 85,000 | 17,708 | 67,292 |
| Excess (deficiency) of revenues over expenditures | (40,000) | (40,000) | 57,275 | 97,275 |
| Net change in fund balances | (40,000) | (40,000) | 57,275 | 97,275 |
| Fund balance – beginning | 145,257 | 145,257 | 184,927 | 39,670 |
| Fund balance – ending | $ 105,257 | $ 105,257 | $ 242,202 | $ 136,945 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Children's Issues Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 96,000 | $ 96,000 | $ 107,866 | $ 11,866 |
| Miscellaneous | 4,000 | 4,000 | 6,392 | 2,392 |
| Total revenues | 100,000 | 100,000 | 114,258 | 14,258 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 100,000 | 100,000 | 83,029 | 16,971 |
| Total expenditures | 100,000 | 100,000 | 83,029 | 16,971 |
| Excess of revenues over expenditures | | | 31,229 | 31,229 |
| Net change in fund balances | | | 31,229 | 31,229 |
| Fund balance – beginning | 154,924 | 154,924 | 185,478 | 30,554 |
| Fund balance – ending | $ 154,924 | $ 154,924 | $ 216,707 | $ 61,783 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Clerk of Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 557,829 | $ 500,000 | $ 953,103 | $ 453,103 |
| Charges for services | 929,715 | 1,072,912 | 777,700 | (295,212) |
| Miscellaneous | | 170,739 | | (170,739) |
| Total revenues | 1,487,544 | 1,743,651 | 1,730,803 | (12,848) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,527,544 | 1,783,651 | 1,439,259 | 344,392 |
| Total expenditures | 1,527,544 | 1,783,651 | 1,439,259 | 344,392 |
| Excess (deficiency) of revenues over expenditures | (40,000) | (40,000) | 291,544 | 331,544 |
| Net change in fund balances | (40,000) | (40,000) | 291,544 | 331,544 |
| Fund balance – beginning | 193,689 | 193,689 | 108,566 | (85,123) |
| Fund balance – ending | $ 153,689 | $ 153,689 | $ 400,110 | $ 246,421 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Clerk of the Court EDMS Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 2,897,000 | $ 2,888,000 | $ 2,761,098 | $ (126,902) |
| Miscellaneous | 3,000 | 12,000 | 20,657 | 8,657 |
| Total revenues | 2,900,000 | 2,900,000 | 2,781,755 | (118,245) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 2,920,505 | 2,920,505 | 2,628,312 | 292,193 |
| Capital outlay | 179,495 | 179,495 | 111,981 | 67,514 |
| Total expenditures | 3,100,000 | 3,100,000 | 2,740,293 | 359,707 |
| Excess (deficiency) of revenues over expenditures | (200,000) | (200,000) | 41,462 | 241,462 |
| Net change in fund balances | (200,000) | (200,000) | 41,462 | 241,462 |
| Fund balance – beginning | 583,932 | 583,932 | 921,005 | 337,073 |
| Fund balance – ending | $ 383,932 | $ 383,932 | $ 962,467 | $ 578,535 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Clerk of the Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,476,516 | $ 1,592,567 | $ 1,601,717 | $ 9,150 |
| Miscellaneous | | | 1,147 | 1,147 |
| Total revenues | 1,476,516 | 1,592,567 | 1,602,864 | 10,297 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,476,516 | 1,592,567 | 1,560,331 | 32,236 |
| Total expenditures | 1,476,516 | 1,592,567 | 1,560,331 | 32,236 |
| Excess of revenues over expenditures | | | 42,533 | 42,533 |
| Net change in fund balances | | | 42,533 | 42,533 |
| Fund balance (deficit) – beginning | | | (135,620) | (135,620) |
| Fund balance (deficit) – ending | $ | $ | $ (93,087) | $ (93,087) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Conciliation Court Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,541,000 | $ 1,541,000 | $ 1,756,475 | $ 215,475 |
| Miscellaneous | 4,000 | 4,000 | 10,279 | 6,279 |
| Total revenues | 1,545,000 | 1,545,000 | 1,766,754 | 221,754 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,545,000 | 1,545,000 | 1,499,635 | 45,365 |
| Total expenditures | 1,545,000 | 1,545,000 | 1,499,635 | 45,365 |
| Excess of revenues over expenditures | | | 267,119 | 267,119 |
| Net change in fund balances | | | 267,119 | 267,119 |
| Fund balance – beginning | 204,969 | 204,969 | 324,534 | 119,565 |
| Fund balance – ending | $ 204,969 | $ 204,969 | $ 591,653 | $ 386,684 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Correctional Health Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts Original | Budgeted Amounts Final | Actual Amounts | Variance with Final Budget Positive (Negative) |
|---|---|---|---|---|
| REVENUES | | | | |
| Intergovernmental | $ 513,895 | $ 513,895 | $ 177,872 | $ (336,023) |
| Miscellaneous | | | 19 | 19 |
| Total revenues | 513,895 | 513,895 | 177,891 | (336,004) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 41,284 | 48,484 | 178,024 | (129,540) |
| Capital outlay | 472,611 | 465,411 | | 465,411 |
| Total expenditures | 513,895 | 513,895 | 178,024 | 335,871 |
| Deficiency of revenues under expenditures | | | (133) | (133) |
| Net change in fund balancess | | | (133) | (133) |
| Fund balance – beginning | 17,765 | 17,765 | | (17,765) |
| Fund balance (deficit) – ending | $ 17,765 | $ 17,765 | $ (133) | $ (17,898) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# County Attorney Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 448,581 | $ 448,581 | $ 541,572 | $ 92,991 |
| Charges for services | 807,556 | 807,556 | 775,782 | (31,774) |
| Miscellaneous | 10,487 | 10,487 | 33,218 | 22,731 |
| Total revenues | 1,266,624 | 1,266,624 | 1,350,572 | 83,948 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,266,624 | 1,266,624 | 1,266,623 | 1 |
| Total expenditures | 1,266,624 | 1,266,624 | 1,266,623 | 1 |
| Excess of revenues over expenditures | | | 83,949 | 83,949 |
| Net change in fund balances | | | 83,949 | 83,949 |
| Fund balance – beginning | 186,157 | 186,157 | 775,084 | 588,927 |
| Fund balance – ending | $ 186,157 | $ 186,157 | $ 859,033 | $ 672,876 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# County Attorney Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 6,560,517 | $ 6,627,849 | $ 6,476,388 | $ (151,461) |
| Miscellaneous | | | 10,591 | 10,591 |
| Total revenues | 6,560,517 | 6,627,849 | 6,486,979 | (140,870) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 6,560,517 | 6,627,849 | 6,355,881 | 271,968 |
| Total expenditures | 6,560,517 | 6,627,849 | 6,355,881 | 271,968 |
| Excess of revenues over expenditures | | | 131,098 | 131,098 |
| Net change in fund balances | | | 131,098 | 131,098 |
| Fund deficit – beginning | (461,130) | (461,130) | (322,782) | 138,348 |
| Fund deficit – ending | $ (461,130) | $ (461,130) | $ (191,684) | $ 269,446 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# County Attorney RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budgeted Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 1,300,000 | $ 1,300,000 | $ 1,600,450 | $ 300,450 |
| Total revenues | 1,300,000 | 1,300,000 | 1,600,450 | 300,450 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,225,000 | 1,225,000 | 1,189,962 | 35,038 |
| Capital outlay | 75,000 | 75,000 | 98,626 | (23,626) |
| Total expenditures | 1,300,000 | 1,300,000 | 1,288,588 | 11,412 |
| Excess of revenues over expenditures | | | 311,862 | 311,862 |
| Net change in fund balances | | | 311,862 | 311,862 |
| Fund balance – beginning, as restated | | | 1,231,092 | 1,231,092 |
| Fund balance – ending | $ | $ | $ 1,542,954 | $ 1,542,954 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Court Document Retrieval Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,093,613 | $ 1,093,613 | $ 1,067,119 | $ (26,494) |
| Miscellaneous | 5,312 | 5,312 | 5,385 | 73 |
| Total revenues | 1,098,925 | 1,098,925 | 1,072,504 | (26,421) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,223,925 | 1,223,925 | 1,086,011 | 137,914 |
| Total expenditures | 1,223,925 | 1,223,925 | 1,086,011 | 137,914 |
| Deficiency of revenues under expenditures | (125,000) | (125,000) | (13,507) | 111,493 |
| Net change in fund balances | (125,000) | (125,000) | (13,507) | 111,493 |
| Fund balance – beginning | 133,795 | 133,795 | 185,166 | 51,371 |
| Fund balance – ending | $ 8,795 | $ 8,795 | $ 171,659 | $ 162,864 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Criminal Justice Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,356,500 | $ 1,356,500 | $ 1,721,777 | $ 365,277 |
| Miscellaneous | 5,000 | 5,000 | 28,177 | 23,177 |
| Total revenues | 1,361,500 | 1,361,500 | 1,749,954 | 388,454 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,361,500 | 1,361,500 | 1,227,791 | 133,709 |
| Total expenditures | 1,361,500 | 1,361,500 | 1,227,791 | 133,709 |
| Excess of revenues over expenditures | | | 522,163 | 522,163 |
| Net change in fund balances | | | 522,163 | 522,163 |
| Fund balance – beginning | 364,677 | 364,677 | 698,824 | 334,147 |
| Fund balance – ending | $ 364,677 | $ 364,677 | $ 1,220,987 | $ 856,310 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Del Webb Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 175,000 | $ 183,508 | $ 172,375 | $ (11,133) |
| Miscellaneous | | | 18,864 | 18,864 |
| Total revenues | 175,000 | 183,508 | 191,239 | 7,731 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 163,598 | 175,742 | 177,890 | (2,148) |
| Total expenditures | 163,598 | 175,742 | 177,890 | (2,148) |
| Excess of revenues over expenditures | 11,402 | 7,766 | 13,349 | 5,583 |
| OTHER FINANCING USES | | | | |
| Transfers out | (7,586) | (7,586) | | 7,586 |
| Total other financing uses | (7,586) | (7,586) | | 7,586 |
| Net change in fund balances | 3,816 | 180 | 13,349 | 13,169 |
| Fund balance – beginning | 595,373 | 595,373 | 646,767 | 51,394 |
| Fund balance – ending | $ 599,189 | $ 595,553 | $ 660,116 | $ 64,563 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 1,000,000 | $ 980,000 | $ 710,011 | $ (269,989) |
| Miscellaneous | | 20,000 | 31,561 | 11,561 |
| Total revenues | 1,000,000 | 1,000,000 | 741,572 | (258,428) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,000,000 | 1,000,000 | 901,334 | 98,666 |
| Total expenditures | 1,000,000 | 1,000,000 | 901,334 | 98,666 |
| Deficiency of revenues under expenditures | | | (159,762) | (159,762) |
| Net change in fund balances | | | (159,762) | (159,762) |
| Fund balance – beginning | 1,115,236 | 1,115,236 | 1,038,705 | (76,531) |
| Fund balance – ending | $ 1,115,236 | $ 1,115,236 | $ 878,943 | $ (236,293) |

# Maricopa County
## Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
## Domestic Relations Mediation Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 165,800 | $ 169,341 | $ 164,448 | $ (4,893) |
| Miscellaneous | 4,200 | 3,494 | 6,044 | 2,550 |
| Total revenues | 170,000 | 172,835 | 170,492 | (2,343) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 170,000 | 172,835 | 166,953 | 5,882 |
| Total expenditures | 170,000 | 172,835 | 166,953 | 5,882 |
| Excess of revenues over expenditures | | | 3,539 | 3,539 |
| Net change in fund balances | | | 3,539 | 3,539 |
| Fund balance – beginning | 192,763 | 192,763 | 199,115 | 6,352 |
| Fund balance – ending | $ 192,763 | $ 192,763 | $ 202,654 | $ 9,891 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Elections Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ | $ 128,208 | $ 128,208 |
| Total revenues | | | 128,208 | 128,208 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | | 59,980 | 59,979 | 1 |
| Total expenditures | | 59,980 | 59,979 | 1 |
| Excess (deficiency) of revenues over expenditures | | (59,980) | 68,229 | 128,209 |
| Net change in fund balances | | (59,980) | 68,229 | 128,209 |
| Fund balance – beginning | | | | |
| Fund balance (deficit) – ending | $ | $ (59,980) | $ 68,229 | $ 128,209 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Emergency Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 555,671 | $ 739,290 | $ 875,448 | $ 136,158 |
| Miscellaneous | 500 | 1,460 | 10,503 | 9,043 |
| Total revenues | 556,171 | 740,750 | 885,951 | 145,201 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 493,219 | 678,889 | 754,116 | (75,227) |
| Capital outlay | | 207,820 | 212,278 | (4,458) |
| Total expenditures | 493,219 | 886,709 | 966,394 | (79,685) |
| Excess (deficiency) of revenues under expenditures | 62,952 | (145,959) | (80,443) | 65,516 |
| OTHER FINANCING USES | | | | |
| Transfers out | (62,952) | (62,952) | | 62,952 |
| Total other financing uses | (62,952) | (62,952) | | 62,952 |
| Net change in fund balances | | (208,911) | (80,443) | 128,468 |
| Fund balance (deficit) – beginning | 33,279 | 33,279 | (58,984) | (92,263) |
| Fund balance (deficit) – ending | $ 33,279 | $ (175,632) | $ (139,427) | $ 36,205 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Environmental Services Environmental Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 9,230,545 | $ 9,843,916 | $ 10,228,169 | $ 384,253 |
| Intergovernmental | | | 4,732 | 4,732 |
| Charges for services | 777,000 | 777,000 | 739,267 | (37,733) |
| Fines and forfeits | 25,000 | 25,000 | | (25,000) |
| Miscellaneous | 1,131,593 | 1,134,093 | 1,333,232 | 199,139 |
| Total revenues | 11,164,138 | 11,780,009 | 12,305,400 | 525,391 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 11,078,338 | 11,927,685 | 12,229,481 | (301,796) |
| Capital outlay | 155,933 | 182,932 | 118,709 | 64,223 |
| Total expenditures | 11,234,271 | 12,110,617 | 12,348,190 | (237,573) |
| Deficiency of revenues under expenditures | (70,133) | (330,608) | (42,790) | 287,818 |
| OTHER FINANCING USES | | | | |
| Transfers out | (322,066) | (322,066) | | 322,066 |
| Total other financing uses | (322,066) | (322,066) | | 322,066 |
| Net change in fund balances | (392,199) | (652,674) | (42,790) | 609,884 |
| Fund balance – beginning | 834,486 | 834,486 | 3,920,542 | 3,086,056 |
| Fund balance – ending | $ 442,287 | $ 181,812 | $ 3,877,752 | $ 3,695,940 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Environmental Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ | $ 694,127 | $ 694,127 |
| Total revenues | | | 694,127 | 694,127 |
| Excess of revenues over expenditures | | | 694,127 | 694,127 |
| Net change in fund balances | | | 694,127 | 694,127 |
| Fund deficit – beginning | (454,600) | (454,600) | (685,970) | (231,370) |
| Fund balance (deficit) – ending | $ (454,600) | $ (454,600) | $ 8,157 | $ 462,757 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Events Center Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ | $ 24,000 | $ 23,869 | $ (131) |
| Total revenues | | 24,000 | 23,869 | (131) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | | 24,000 | 24,001 | (1) |
| Total expenditures | | 24,000 | 24,001 | (1) |
| Deficiency of revenues under expenditures | | | (132) | (132) |
| Net change in fund balances | | | (132) | (132) |
| Fund balance – beginning | | | | |
| Fund balance (deficit) – ending | $ | $ | $ (132) | $ (132) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Expedited Child Support Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 440,000 | $ 440,000 | $ 449,339 | $ 9,339 |
| Miscellaneous | 4,500 | 4,500 | 7,733 | 3,233 |
| Total revenues | 444,500 | 444,500 | 457,072 | 12,572 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 444,500 | 444,500 | 428,924 | 15,576 |
| Total expenditures | 444,500 | 444,500 | 428,924 | 15,576 |
| Excess of revenues over expenditures | | | 28,148 | 28,148 |
| Net change in fund balances | | | 28,148 | 28,148 |
| Fund balance – beginning | 294,713 | 294,713 | 297,595 | 2,882 |
| Fund balance – ending | $ 294,713 | $ 294,713 | $ 325,743 | $ 31,030 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Flood Control Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 62,733,411 | $ 62,733,411 | $ 61,173,495 | $ (1,559,916) |
| Licenses and permits | 505,000 | 3,168,079 | 3,641,058 | 472,979 |
| Intergovernmental | 23,479,727 | 19,877,514 | 19,332,990 | (544,524) |
| Miscellaneous | 10,484,000 | 3,415,610 | 3,646,093 | 230,483 |
| Total revenues | 97,202,138 | 89,194,614 | 87,793,636 | (1,400,978) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 29,829,348 | 31,697,796 | 30,950,982 | 746,814 |
| Capital outlay | 1,231,329 | 1,774,426 | 1,081,783 | 692,643 |
| Total expenditures | 31,060,677 | 33,472,222 | 32,032,765 | 1,439,457 |
| Excess of revenues over expenditures | 66,141,461 | 55,722,392 | 55,760,871 | 38,479 |
| OTHER FINANCING USES | | | | |
| Transfers out | (71,957,276) | (62,903,731) | (61,792,583) | 1,111,148 |
| Total other financing uses | (71,957,276) | (62,903,731) | (61,792,583) | 1,111,148 |
| Net change in fund balances | (5,815,815) | (7,181,339) | (6,031,712) | 1,149,627 |
| Fund balance – beginning | 5,815,815 | 5,815,815 | 16,671,496 | 10,855,681 |
| Increase in reserve for inventory of supplies | | | 180,759 | 180,759 |
| Fund balance (deficit) – ending | $ | $ (1,365,524) | $ 10,820,543 | $ 12,186,067 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# General Government Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 35,000 | $ 1,456,495 | $ 763,187 | $ (693,308) |
| Miscellaneous | 17,603,335 | 14,636,724 | 13,667 | (14,623,057) |
| Total revenues | $ 17,638,335 | $ 16,093,219 | $ 776,854 | $ (15,316,365) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 15,451,086 | 6,255,706 | 773,448 | 5,482,258 |
| Capital outlay | | | 12,253 | (12,253) |
| Total expenditures | 15,451,086 | 6,255,706 | 785,701 | 5,470,005 |
| Excess (deficiency) of revenues over expenditures | 2,187,249 | 9,837,513 | (8,847) | (9,846,360) |
| Net change in fund balances | 2,187,249 | 9,837,513 | (8,847) | (9,846,360) |
| Fund balance – beginning | 390,848 | 390,848 | 387,015 | (3,833) |
| Fund balance – ending | $ 2,578,097 | $ 10,228,361 | $ 378,168 | $ (9,850,193) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Human Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 37,703,565 | $ 37,493,320 | $ 36,996,528 | $ (496,792) |
| Miscellaneous | 274,283 | 274,283 | 565,797 | 291,514 |
| Total revenues | 37,977,848 | 37,767,603 | 37,562,325 | (205,278) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 36,472,605 | 36,556,825 | 37,323,192 | (766,367) |
| Capital outlay | 660,000 | 365,535 | 421,395 | (55,860) |
| Total expenditures | 37,132,605 | 36,922,360 | 37,744,587 | (822,227) |
| Excess (deficiency) of revenues over expenditures | 845,243 | 845,243 | (182,262) | (1,027,505) |
| OTHER FINANCING USES | | | | |
| Transfers out | (845,243) | (845,243) | | 845,243 |
| Total other financing uses | (845,243) | (845,243) | | 845,243 |
| Net change in fund balances | | | (182,262) | (182,262) |
| Fund deficit – beginning | (1,573,531) | (1,573,531) | (4,589,751) | (3,016,220) |
| Fund deficit – ending | $ (1,573,531) | $ (1,573,531) | $ (4,772,013) | $ (3,198,482) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Inmate Health Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | $ 148,865 | $ 148,865 | $ 131,289 | $ (17,576) |
| Miscellaneous | 850 | 850 | 8,247 | 7,397 |
| Total revenues | 149,715 | 149,715 | 139,536 | (10,179) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 301,738 | 301,738 | | 301,738 |
| Total expenditures | 301,738 | 301,738 | | 301,738 |
| Excess (deficiency) of revenues over expenditures | (152,023) | (152,023) | 139,536 | 291,559 |
| Net change in fund balances | (152,023) | (152,023) | 139,536 | 291,559 |
| Fund balance – beginning | 152,023 | 152,023 | 198,520 | 46,497 |
| Fund balance – ending | $ | $ | $ 338,056 | $ 338,056 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Inmate Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 15,283,653 | $ 15,283,653 | $ 13,301,944 | $ (1,981,709) |
| Total revenues | 15,283,653 | 15,283,653 | 13,301,944 | (1,981,709) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 9,558,412 | 9,765,186 | 6,343,329 | 3,421,857 |
| Capital outlay | 500,000 | 500,000 | 33,031 | 466,969 |
| Total expenditures | 10,058,412 | 10,265,186 | 6,376,360 | 3,888,826 |
| Excess of revenues over expenditures | 5,225,241 | 5,018,467 | 6,925,584 | 1,907,117 |
| Net change in fund balances | 5,225,241 | 5,018,467 | 6,925,584 | 1,907,117 |
| Fund balance – beginning | 13,215,322 | 13,215,322 | 11,223,476 | (1,991,846) |
| Fund balance – ending | $ 18,440,563 | $ 18,233,789 | $ 18,149,060 | $ (84,729) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 186,000 | $ 186,000 | $ 186,000 | $ |
| Charges for services | 1,101,192 | 1,276,192 | 1,104,602 | (171,590) |
| Miscellaneous | | 6,000 | 51,188 | 45,188 |
| Total revenues | 1,287,192 | 1,468,192 | 1,341,790 | (126,402) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,761,555 | 2,000,970 | 1,247,133 | 753,837 |
| Capital outlay | | 22,585 | 302,202 | (279,617) |
| Total expenditures | 1,761,555 | 2,023,555 | 1,549,335 | 474,220 |
| Deficiency of revenues under expenditures | (474,363) | (555,363) | (207,545) | 347,818 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | | 345,302 | | (345,302) |
| Total other financing sources | | 345,302 | | (345,302) |
| Net change in fund balances | (474,363) | (210,061) | (207,545) | 2,516 |
| Fund balance – beginning | 1,797,101 | 1,797,101 | 1,835,806 | 38,705 |
| Fund balance – ending | $ 1,322,738 | $ 1,587,040 | $ 1,628,261 | $ 41,221 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Justice Court Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 583,869 | $ 583,869 | $ 560,451 | $ (23,418) |
| Miscellaneous | 24,835 | 24,835 | 66,291 | 41,456 |
| Total revenues | 608,704 | 608,704 | 626,742 | 18,038 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 608,704 | 608,704 | 372,876 | 235,828 |
| Total expenditures | 608,704 | 608,704 | 372,876 | 235,828 |
| Excess of revenues over expenditures | | | 253,866 | 253,866 |
| Net change in fund balances | | | 253,866 | 253,866 |
| Fund balance – beginning | 2,500,292 | 2,500,292 | 2,065,304 | (434,988) |
| Fund balance – ending | $ 2,500,292 | $ 2,500,292 | $ 2,319,170 | $ (181,122) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Justice Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| Revenues | | | | |
| Charges for Services | $ 2,044,296 | $ 2,144,296 | $ 2,890,884 | $ 746,588 |
| Miscellaneous | 17,756 | 17,756 | 95,968 | 78,212 |
| Total revenues | 2,062,052 | 2,162,052 | 2,986,852 | 824,800 |
| Expenditures | | | | |
| Current: | | | | |
| Public safety | 2,062,052 | 2,393,950 | 2,251,954 | 141,996 |
| Total expenditures | 2,062,052 | 2,393,950 | 2,251,954 | 141,996 |
| Excess (deficiency) of revenues under expenditures | | (231,898) | 734,898 | 966,796 |
| Net change in fund balances | | (231,898) | 734,898 | 966,796 |
| Fund balance – beginning | 2,712,036 | 2,712,036 | 3,013,675 | 301,639 |
| Fund balance – ending | $ 2,712,036 | $ 2,480,138 | $ 3,748,573 | $ 1,268,435 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Juvenile Probation Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 284,629 | $ 284,629 | $ 304,836 | $ 20,207 |
| Miscellaneous | | | 16,351 | 16,351 |
| Total revenues | 284,629 | 284,629 | 321,187 | 36,558 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 284,629 | 284,629 | 201,076 | 83,553 |
| Total expenditures | 284,629 | 284,629 | 201,076 | 83,553 |
| Excess of revenues over expenditures | | | 120,111 | 120,111 |
| Net change in fund balances | | | 120,111 | 120,111 |
| Fund balance – beginning | 472,835 | 472,835 | 531,254 | 58,419 |
| Fund balance – ending | $ 472,835 | $ 472,835 | $ 651,365 | $ 178,530 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Juvenile Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 14,284,904 | $ 16,001,655 | $ 14,345,702 | $ (1,655,953) |
| Miscellaneous | | 276,248 | 2,818 | (273,430) |
| Total revenues | 14,284,904 | 16,277,903 | 14,348,520 | (1,929,383) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 14,284,904 | 16,277,903 | 14,108,691 | 2,169,212 |
| Total expenditures | 14,284,904 | 16,277,903 | 14,108,691 | 2,169,212 |
| Excess of revenues over expenditures | | | 239,829 | 239,829 |
| Net change in fund balances | | | 239,829 | 239,829 |
| Fund deficit – beginning | (780,885) | (780,885) | (732,467) | 48,418 |
| Fund deficit – ending | $ (780,885) | $ (780,885) | $ (492,638) | $ 288,247 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Juvenile Probation Special Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 900,000 | $ 900,000 | $ 831,996 | $ (68,004) |
| Miscellaneous | | | 25,993 | 25,993 |
| Total revenues | 900,000 | 900,000 | 857,989 | (42,011) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 900,000 | 900,000 | 765,688 | 134,312 |
| Total expenditures | 900,000 | 900,000 | 765,688 | 134,312 |
| Excess of revenues over expenditures | | | 92,301 | 92,301 |
| Net change in fund balances | | | 92,301 | 92,301 |
| Fund balance – beginning | 853,666 | 853,666 | 892,749 | 39,083 |
| Fund balance – ending | $ 853,666 | $ 853,666 | $ 985,050 | $ 131,384 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Juvenile Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 10,000 | $ 10,000 | $ 24,037 | $ 14,037 |
| Total revenues | 10,000 | 10,000 | 24,037 | 14,037 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 50,000 | 50,000 | 29,925 | 20,075 |
| Total expenditures | 50,000 | 50,000 | 29,925 | 20,075 |
| Deficiency of revenues under expenditures | (40,000) | (40,000) | (5,888) | 34,112 |
| Net change in fund balances | (40,000) | (40,000) | (5,888) | 34,112 |
| Fund balance – beginning | 65,396 | 65,396 | 86,750 | 21,354 |
| Fund balance – ending | $ 25,396 | $ 25,396 | $ 80,862 | $ 55,466 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Lake Pleasant Recreation Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 60,000 | $ 60,000 | $ 71,077 | $ 11,077 |
| Charges for services | 1,260,000 | 1,260,000 | 1,472,647 | 212,647 |
| Fines and forfeits | | | 284 | 284 |
| Miscellaneous | 63,951 | 63,951 | 133,464 | 69,513 |
| Total revenues | 1,383,951 | 1,383,951 | 1,677,472 | 293,521 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 1,369,151 | 1,369,151 | 1,252,223 | 116,928 |
| Capital outlay | 14,800 | 14,800 | 43,036 | (28,236) |
| Total expenditures | 1,383,951 | 1,383,951 | 1,295,259 | 88,692 |
| Excess of revenues over expenditures | | | 382,213 | 382,213 |
| Net change in fund balances | | | 382,213 | 382,213 |
| Fund balance – beginning | 1,574,111 | 1,574,111 | 1,703,149 | 129,038 |
| Fund balance – ending | $ 1,574,111 | $ 1,574,111 | $ 2,085,362 | $ 511,251 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Law Library Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 850,000 | $ 850,000 | $ 853,271 | $ 3,271 |
| Fines and forfeits | 2,000 | 2,000 | 2,527 | 527 |
| Miscellaneous | 23,000 | 23,000 | 64,623 | 41,623 |
| Total revenues | 875,000 | 875,000 | 920,421 | 45,421 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 875,000 | 875,000 | 785,005 | 89,995 |
| Total expenditures | 875,000 | 875,000 | 785,005 | 89,995 |
| Excess of revenues over expenditures | | | 135,416 | 135,416 |
| Net change in fund balances | | | 135,416 | 135,416 |
| Fund balance – beginning | 377,935 | 377,935 | 350,711 | (27,224) |
| Fund balance – ending | $ 377,935 | $ 377,935 | $ 486,127 | $ 108,192 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Legal Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 46,385 | $ 53,385 | $ 53,385 | $ |
| Miscellaneous | | | 705 | 705 |
| Total revenues | 46,385 | 53,385 | 54,090 | 705 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 46,385 | 53,385 | 52,801 | 584 |
| Total expenditures | 46,385 | 53,385 | 52,801 | 584 |
| Excess of revenues over expenditures | | | 1,289 | 1,289 |
| Net change in fund balances | | | 1,289 | 1,289 |
| Fund balance – beginning | 9,218 | 9,218 | 10,805 | 1,587 |
| Fund balance – ending | $ 9,218 | $ 9,218 | $ 12,094 | $ 2,876 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Library District Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 13,976,029 | $ 17,242,557 | $ 16,976,551 | $ (266,006) |
| Intergovernmental | 241,008 | 907,904 | 829,845 | (78,059) |
| Charges for services | 58,069 | 68,640 | 48,495 | (20,145) |
| Fines and forfeits | 480,420 | 508,680 | 621,684 | 113,004 |
| Miscellaneous | 453,474 | 452,561 | 1,140,257 | 687,696 |
| Total revenues | 15,209,000 | 19,180,342 | 19,616,832 | 436,490 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 12,592,659 | 17,119,246 | 16,831,893 | 287,353 |
| Capital outlay | 1,725,000 | 1,153,149 | 1,367,104 | (213,955) |
| Total expenditures | 14,317,659 | 18,272,395 | 18,198,997 | 73,398 |
| Excess of revenues over expenditures | 891,341 | 907,947 | 1,417,835 | 509,888 |
| OTHER FINANCING USES | | | | |
| Transfers out | (913,635) | (913,635) | | 913,635 |
| Total other financing uses | (913,635) | (913,635) | | 913,635 |
| Net change in fund balances | (22,294) | (5,688) | 1,417,835 | 1,423,523 |
| Fund balance – beginning | 4,041,673 | 4,041,673 | 6,545,048 | 2,503,375 |
| Fund balance – ending | $ 4,019,379 | $ 4,035,985 | $ 7,962,883 | $ 3,926,898 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Library District Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 25,000 | $ 177,480 | $ 115,983 | $ (61,497) |
| Total revenues | 25,000 | 177,480 | 115,983 | (61,497) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 25,000 | 167,480 | 105,983 | 61,497 |
| Capital outlay | | 10,000 | 10,000 | |
| Total expenditures | 25,000 | 177,480 | 115,983 | 61,497 |
| Excess of revenues over expenditures | | | | |
| Net change in fund balances | | | | |
| Fund balance (deficit) – beginning | (4,596) | (4,596) | | 4,596 |
| Fund balance (deficit) – ending | $ (4,596) | $ (4,596) | $ | $ 4,596 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Medical Examiner Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 12,689 | $ 12,689 | $ 259,946 | $ 247,257 |
| Miscellaneous | | | 839 | 839 |
| Total revenues | 12,689 | 12,689 | 260,785 | 248,096 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 12,689 | 12,689 | 11,772 | 917 |
| Total expenditures | 12,689 | 12,689 | 11,772 | 917 |
| Excess of revenues over expenditures | | | 249,013 | 249,013 |
| Net change in fund balances | | | 249,013 | 249,013 |
| Fund deficit – beginning | (217,476) | (217,476) | (249,013) | (31,537) |
| Fund balance (deficit) – ending | $ (217,476) | $ (217,476) | $ | $ 217,476 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Palo Verde Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 299,626 | $ 299,626 | $ 299,626 | $ |
| Miscellaneous | | | 7,237 | 7,237 |
| Total revenues | 299,626 | 299,626 | 306,863 | 7,237 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 313,084 | 313,084 | 293,490 | 19,594 |
| Total expenditures | 313,084 | 313,084 | 293,490 | 19,594 |
| Excess (deficiency) of revenues over expenditures | (13,458) | (13,458) | 13,373 | 26,831 |
| OTHER FINANCING USES | | | | |
| Transfers out | (24,282) | (24,282) | | 24,282 |
| Total other financing uses | (24,282) | (24,282) | | 24,282 |
| Net change in fund balances | (37,740) | (37,740) | 13,373 | 51,113 |
| Fund balance – beginning | 196,921 | 196,921 | 220,921 | 24,000 |
| Fund balance – ending | $ 159,181 | $ 159,181 | $ 234,294 | $ 75,113 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Parks and Recreation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 282,839 | $ 638,445 | $ 232,232 | $ (406,213) |
| Miscellaneous | | | 11,163 | 11,163 |
| Total revenues | 282,839 | 638,445 | 243,395 | (395,050) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 207,839 | 311,615 | 127,410 | 184,205 |
| Capital outlay | | 253,454 | 273,318 | (19,864) |
| Total expenditures | 207,839 | 565,069 | 400,728 | 164,341 |
| Excess (deficiency) of revenues over expenditures | 75,000 | 73,376 | (157,333) | (230,709) |
| OTHER FINANCING USES | | | | |
| Transfers out | (150,000) | (150,000) | | 150,000 |
| Total other financing uses | (150,000) | (150,000) | | 150,000 |
| Net change in fund balances | (75,000) | (76,624) | (157,333) | (80,709) |
| Fund balance – beginning | 78,554 | 78,554 | 74,810 | (3,744) |
| Fund balance (deficit) – ending | $ 3,554 | $ 1,930 | $ (82,523) | $ (84,453) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Parks Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 160,000 | $ 160,000 | $ 301,743 | $ 141,743 |
| Total revenues | 160,000 | 160,000 | 301,743 | 141,743 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 182,500 | 182,500 | 60,967 | 121,533 |
| Total expenditures | 182,500 | 182,500 | 60,967 | 121,533 |
| Excess (deficiency) of revenues over expenditures | (22,500) | (22,500) | 240,776 | 263,276 |
| OTHER FINANCING USES | | | | |
| Transfers out | (88,500) | (88,500) | (88,500) | |
| Total other financing uses | (88,500) | (88,500) | (88,500) | |
| Net change in fund balances | (111,000) | (111,000) | 152,276 | 263,276 |
| Fund balance – beginning | 1,229,307 | 1,229,307 | 1,262,117 | 32,810 |
| Fund balance – ending | $ 1,118,307 | $ 1,118,307 | $ 1,414,393 | $ 296,086 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Parks Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,602,200 | $ 1,602,200 | $ 1,798,086 | $ 195,886 |
| Fines and forfeits | 2,500 | 2,500 | 3,000 | 500 |
| Miscellaneous | 733,790 | 733,790 | 904,413 | 170,623 |
| Total revenues | 2,338,490 | 2,338,490 | 2,705,499 | 367,009 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 2,382,819 | 2,334,454 | 2,240,023 | 94,431 |
| Capital outlay | 133,845 | 182,210 | 173,825 | 8,385 |
| Total expenditures | 2,516,664 | 2,516,664 | 2,413,848 | 102,816 |
| Excess (deficiency) of revenues over expenditures | (178,174) | (178,174) | 291,651 | 469,825 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 35,000 | 70,000 | 69,169 | (831) |
| Transfers out | (256,384) | (256,384) | (187,284) | 69,100 |
| Total other financing uses | (221,384) | (186,384) | (118,115) | 68,269 |
| Net change in fund balances | (399,558) | (364,558) | 173,536 | 538,094 |
| Fund balance – beginning | 1,833,822 | 1,833,822 | 2,311,555 | 477,733 |
| Fund balance – ending | $ 1,434,264 | $ 1,469,264 | $ 2,485,091 | $ 1,015,827 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Parks Souvenir Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 105,000 | $ 140,000 | $ 120,610 | $ (19,390) |
| Total revenues | 105,000 | 140,000 | 120,610 | (19,390) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 70,000 | 70,000 | 51,519 | 18,481 |
| Total expenditures | 70,000 | 70,000 | 51,519 | 18,481 |
| Excess of revenues over expenditures | 35,000 | 70,000 | 69,091 | (909) |
| OTHER FINANCING USES | | | | |
| Transfers out | (35,000) | (70,000) | (69,169) | 831 |
| Total other financing uses | (35,000) | (70,000) | (69,169) | 831 |
| Net change in fund balances | | | (78) | (78) |
| Fund balance – beginning | 21,302 | 21,302 | 25,001 | 3,699 |
| Fund balance – ending | $ 21,302 | $ 21,302 | $ 24,923 | $ 3,621 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Parks Spur Cross Ranch Conservation Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 420,000 | $ 420,000 | $ 385,000 | $ (35,000) |
| Charges for services | 20,000 | 20,000 | 31,356 | 11,356 |
| Miscellaneous | 2,500 | 2,500 | 21,751 | 19,251 |
| Total revenues | 442,500 | 442,500 | 438,107 | (4,393) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 433,000 | 433,000 | 402,909 | 30,091 |
| Capital outlay | 250,000 | 250,000 | | 250,000 |
| Total expenditures | 683,000 | 683,000 | 402,909 | 280,091 |
| Excess (deficiency) of revenues over expenditures | (240,500) | (240,500) | 35,198 | 275,698 |
| Net change in fund balances | (240,500) | (240,500) | 35,198 | 275,698 |
| Fund balance – beginning | 376,944 | 376,944 | 386,543 | 9,599 |
| Fund balance – ending | $ 136,444 | $ 136,444 | $ 421,741 | $ 285,297 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Planning and Development Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 8,065,435 | $ 9,271,264 | $ 10,332,164 | $ 1,060,900 |
| Charges for services | 3,838,595 | 4,387,360 | 5,023,630 | 636,270 |
| Fines and forfeits | 900 | 900 | 20,630 | 19,730 |
| Miscellaneous | 172,500 | 172,500 | 857,918 | 685,418 |
| Total revenues | 12,077,430 | 13,832,024 | 16,234,342 | 2,402,318 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 13,090,924 | 14,657,775 | 15,105,829 | (448,054) |
| Capital outlay | 65,500 | 253,243 | 176,281 | 76,962 |
| Total expenditures | 13,156,424 | 14,911,018 | 15,282,110 | (371,092) |
| Excess (deficiency) of revenues over expenditures | (1,078,994) | (1,078,994) | 952,232 | 2,031,226 |
| OTHER FINANCING USES | | | | |
| Transfers out | (371,093) | (371,093) | | 371,093 |
| Total other financing uses | (371,093) | (371,093) | | 371,093 |
| Net change in fund balances | (1,450,087) | (1,450,087) | 952,232 | 2,402,319 |
| Fund balance – beginning | 17,035,507 | 17,035,507 | 16,431,866 | (603,641) |
| Fund balance – ending | $ 15,585,420 | $ 15,585,420 | $ 17,384,098 | $ 1,798,678 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Probate Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 370,000 | $ 370,000 | $ 385,648 | $ 15,648 |
| Miscellaneous | 2,000 | 2,000 | 6,057 | 4,057 |
| Total revenues | 372,000 | 372,000 | 391,705 | 19,705 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 372,000 | 372,000 | 346,595 | 25,405 |
| Total expenditures | 372,000 | 372,000 | 346,595 | 25,405 |
| Excess of revenues over expenditures | | | 45,110 | 45,110 |
| Net change in fund balances | | | 45,110 | 45,110 |
| Fund balance – beginning | 172,280 | 172,280 | 210,042 | 37,762 |
| Fund balance – ending | $ 172,280 | $ 172,280 | $ 255,152 | $ 82,872 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Public Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 379,421 | $ 379,421 | $ 460,846 | $ 81,425 |
| Charges for services | 1,012,945 | 1,266,682 | 951,845 | (314,837) |
| Miscellaneous | | | 18,145 | 18,145 |
| Total revenues | 1,392,366 | 1,646,103 | 1,430,836 | (215,267) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,262,366 | 1,516,103 | 1,223,847 | 292,256 |
| Capital outlay | 130,000 | 130,000 | | 130,000 |
| Total expenditures | 1,392,366 | 1,646,103 | 1,223,847 | 422,256 |
| Excess of revenues over expenditures | | | 206,989 | 206,989 |
| Net change in fund balances | | | 206,989 | 206,989 |
| Fund balance – beginning | 549,034 | 549,034 | 226,088 | (322,946) |
| Fund balance – ending | $ 549,034 | $ 549,034 | $ 433,077 | $ (115,957) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Public Defender Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 401,661 | $ 353,441 | $ 327,999 | $ (25,442) |
| Miscellaneous | 5,000 | 5,000 | | (5,000) |
| Total revenues | 406,661 | 358,441 | 327,999 | (30,442) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 406,661 | 358,441 | 353,441 | 5,000 |
| Total expenditures | 406,661 | 358,441 | 353,441 | 5,000 |
| Deficiency of revenues under expenditures | | | (25,442) | (25,442) |
| Net change in fund balances | | | (25,442) | (25,442) |
| Fund balance (deficit) – beginning | | | | |
| Fund balance (deficit) – ending | $ | $ | $ (25,442) | $ (25,442) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Public Defender Training Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 500,596 | $ 500,596 | $ 477,550 | $ (23,046) |
| Miscellaneous | 6,698 | 6,698 | 12,629 | 5,931 |
| Total revenues | 507,294 | 507,294 | 490,179 | (17,115) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 507,294 | 507,294 | 480,233 | 27,061 |
| Total expenditures | 507,294 | 507,294 | 480,233 | 27,061 |
| Excess of revenues over expenditures | | | 9,946 | 9,946 |
| Net change in fund balances | | | 9,946 | 9,946 |
| Fund balance (deficit) – beginning | 134,015 | 134,015 | (3,206) | (137,221) |
| Fund balance – ending | $ 134,015 | $ 134,015 | $ 6,740 | $ (127,275) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Public Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 41,458,518 | $ 45,045,876 | $ 42,007,733 | $ (3,038,143) |
| Charges for Services | 131,780 | 131,780 | 168,316 | 36,536 |
| Miscellaneous | 2,050 | 2,050 | | (2,050) |
| Total revenues | 41,592,348 | 45,179,706 | 42,176,049 | (3,003,657) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 40,012,890 | 44,088,094 | 40,819,629 | 3,268,465 |
| Capital outlay | 14,710 | 14,710 | 53,358 | (38,648) |
| Total expenditures | 40,027,600 | 44,102,804 | 40,872,987 | 3,229,817 |
| Excess of revenues over expenditures | 1,564,748 | 1,076,902 | 1,303,062 | 226,160 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | | | 1,355,510 | 1,355,510 |
| Transfers out | (1,564,748) | (1,564,748) | | 1,564,748 |
| Total other financing sources (uses) | (1,564,748) | (1,564,748) | 1,355,510 | 2,920,258 |
| Net change in fund balances | | (487,846) | 2,658,572 | 3,146,418 |
| Fund deficit – beginning | (2,595,426) | (2,595,426) | (4,467,855) | (1,872,429) |
| Increase in reserve for inventories | | | 311,223 | 311,223 |
| Fund deficit – ending | $ (2,595,426) | $ (3,083,272) | $ (1,498,060) | $ 1,585,212 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Public Health Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Charges for Services | $ 3,305,761 | $ 3,305,761 | $ 4,507,587 | $ 1,201,826 |
| Miscellaneous | | | 35,912 | 35,912 |
| Total revenues | 3,305,761 | 3,305,761 | 4,543,499 | 1,237,738 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 3,393,110 | 3,393,110 | 3,492,513 | (99,403) |
| Capital outlay | 151,032 | 151,032 | 16,486 | 134,546 |
| Total expenditures | 3,544,142 | 3,544,142 | 3,508,999 | 35,143 |
| Excess (deficiency) of revenues under expenditures | (238,381) | (238,381) | 1,034,500 | 1,272,881 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 45,000 | 45,000 | 29,040 | (15,960) |
| Transfers out | (202,918) | (202,918) | | 202,918 |
| Total other financing sources (uses) | (157,918) | (157,918) | 29,040 | 186,958 |
| Net change in fund balances | (396,299) | (396,299) | 1,063,540 | 1,459,839 |
| Fund balance – beginning | 680,540 | 680,540 | 1,423,306 | 742,766 |
| Decrease in reserve for inventories | | | (53,444) | (53,444) |
| Fund balance – ending | $ 284,241 | $ 284,241 | $ 2,433,402 | $ 2,149,161 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Recorder's Surcharge Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 5,210,000 | $ 5,210,000 | $ 7,602,050 | $ 2,392,050 |
| Miscellaneous | 160,000 | 160,000 | 320,870 | 160,870 |
| Total revenues | 5,370,000 | 5,370,000 | 7,922,920 | 2,552,920 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 6,934,286 | 6,999,263 | 6,149,113 | 850,150 |
| Capital outlay | 575,000 | 575,000 | 590,511 | (15,511) |
| Total expenditures | 7,509,286 | 7,574,263 | 6,739,624 | 834,639 |
| Excess (deficiency) of revenues over expenditures | (2,139,286) | (2,204,263) | 1,183,296 | 3,387,559 |
| Net change in fund balances | (2,139,286) | (2,204,263) | 1,183,296 | 3,387,559 |
| Fund balance – beginning | 8,720,003 | 8,720,003 | 10,075,797 | 1,355,794 |
| Fund balance – ending | $ 6,580,717 | $ 6,515,740 | $ 11,259,093 | $ 4,743,353 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Research and Reporting Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ 65,287 | $ | $ (65,287) |
| Charges for service | 334,000 | 334,000 | 227,420 | (106,580) |
| Miscellaneous | | | 78,758 | 78,758 |
| Total revenues | 334,000 | 399,287 | 306,178 | (93,109) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 299,498 | 364,785 | 272,604 | 92,181 |
| Total expenditures | 299,498 | 364,785 | 272,604 | 92,181 |
| Excess of revenues over expenditures | 34,502 | 34,502 | 33,574 | (928) |
| OTHER FINANCING USES | | | | |
| Transfers out | (34,502) | (34,502) | (150,975) | (116,473) |
| Total other financing uses | (34,502) | (34,502) | (150,975) | (116,473) |
| Net change in fund balances | | | (117,401) | (117,401) |
| Fund balance – beginning | 12,347 | 12,347 | 117,401 | 105,054 |
| Fund balance – ending | $ 12,347 | $ 12,347 | $ | $ (12,347) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Sheriff Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 16,400 | $ 16,400 | $ 17,485 | $ 1,085 |
| Total revenues | 16,400 | 16,400 | 17,485 | 1,085 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 16,400 | 16,400 | 10,284 | 6,116 |
| Total expenditures | 16,400 | 16,400 | 10,284 | 6,116 |
| Excess of revenues over expenditures | | | 7,201 | 7,201 |
| Net change in fund balances | | | 7,201 | 7,201 |
| Fund balance – beginning | 28,941 | 28,941 | 32,417 | 3,476 |
| Fund balance – ending | $ 28,941 | $ 28,941 | $ 39,618 | $ 10,677 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Sheriff Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 4,739,549 | $ 6,287,436 | $ 4,916,005 | $ (1,371,431) |
| Fines and forfeits | | | 28,460 | 28,460 |
| Miscellaneous | | | 2,525 | 2,525 |
| Total revenues | 4,739,549 | 6,287,436 | 4,946,990 | (1,340,446) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 4,167,559 | 3,948,007 | 3,456,822 | 491,185 |
| Capital outlay | 571,990 | 2,339,429 | 895,162 | 1,444,267 |
| Total expenditures | 4,739,549 | 6,287,436 | 4,351,984 | 1,935,452 |
| Excess of revenues over expenditures | | | 595,006 | 595,006 |
| Net change in fund balances | | | 595,006 | 595,006 |
| Fund balance (deficit) – beginning | 172,273 | 172,273 | (747,526) | (919,799) |
| Fund balance (deficit) – ending | $ 172,273 | $ 172,273 | $ (152,520) | $ (324,793) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Sheriff Jail Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 2,050,000 | $ 2,050,000 | $ 1,644,011 | $ (405,989) |
| Miscellaneous | | | 1,643 | 1,643 |
| Total revenues | 2,050,000 | 2,050,000 | 1,645,654 | (404,346) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,788,933 | 1,788,933 | 1,218,278 | 570,655 |
| Capital outlay | 261,067 | 261,067 | 369,962 | (108,895) |
| Total expenditures | 2,050,000 | 2,050,000 | 1,588,240 | 461,760 |
| Excess of revenues over expenditures | | | 57,414 | 57,414 |
| Net change in fund balances | | | 57,414 | 57,414 |
| Fund balance (deficit) – beginning | (33,543) | (33,543) | 544,001 | 577,544 |
| Fund balance (deficit) – ending | $ (33,543) | $ (33,543) | $ 601,415 | $ 634,958 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Sheriff RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 745,000 | $ 1,250,000 | $ 1,019,149 | $ (230,851) |
| Total revenues | 745,000 | 1,250,000 | 1,019,149 | (230,851) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 608,000 | 980,882 | 819,390 | 161,492 |
| Capital outlay | 137,000 | 269,118 | 208,657 | 60,461 |
| Total expenditures | 745,000 | 1,250,000 | 1,028,047 | 221,953 |
| Deficiency of revenues under expenditures | | | (8,898) | (8,898) |
| Net change in fund balances | | | (8,898) | (8,898) |
| Fund balance (deficit) – beginning | 21,787 | 21,787 | (25,532) | (47,319) |
| Fund balance (deficit) – ending | $ 21,787 | $ 21,787 | $ (34,430) | $ (56,217) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Spousal Maintenance Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | $ 111,000 | $ 111,000 | $ 133,800 | $ 22,800 |
| Miscellaneous | 750 | 750 | 3,506 | 2,756 |
| Total revenues | 111,750 | 111,750 | 137,306 | 25,556 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public Safety | 111,750 | 111,750 | 73,006 | 38,744 |
| Total expenditures | 111,750 | 111,750 | 73,006 | 38,744 |
| Excess of revenues over expenditures | | | 64,300 | 64,300 |
| Net change in fund balances | | | 64,300 | 64,300 |
| Fund balance – beginning | 94,472 | 94,472 | 23,543 | (70,929) |
| Fund balance – ending | $ 94,472 | $ 94,472 | $ 87,843 | $ (6,629) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Superior Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,546,846 | $ 1,782,651 | $ 1,737,703 | $ (44,948) |
| Miscellaneous | 1,000 | 1,000 | | (1,000) |
| Total revenues | 1,547,846 | 1,783,651 | 1,737,703 | (45,948) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,547,846 | 1,783,651 | 1,738,407 | 45,244 |
| Total expenditures | 1,547,846 | 1,783,651 | 1,738,407 | 45,244 |
| Deficiency of revenues under expenditures | | | (704) | (704) |
| Net change in fund balances | | | (704) | (704) |
| Fund balance – beginning | 253,964 | 253,964 | 295,715 | 41,751 |
| Fund balance – ending | $ 253,964 | $ 253,964 | $ 295,011 | $ 41,047 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Transportation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,892,962 | $ 1,892,962 | $ 370,123 | $ (1,522,839) |
| Total revenues | 1,892,962 | 1,892,962 | 370,123 | (1,522,839) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Highways and streets | 892,962 | 892,962 | 471,837 | 421,125 |
| Capital outlay | 1,000,000 | 1,000,000 | | 1,000,000 |
| Total expenditures | 1,892,962 | 1,892,962 | 471,837 | 1,421,125 |
| Deficiency of revenues under expenditures | | | (101,714) | (101,714) |
| Net change in fund balances | | | (101,714) | (101,714) |
| Fund balance (deficit) – beginning | | | (349,783) | (349,783) |
| Fund balance (deficit) – ending | $ | $ | $ (451,497) | $ (451,497) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Transportation Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 1,800,000 | $ 1,800,000 | $ 2,901,458 | $ 1,101,458 |
| Intergovernmental | 103,542,343 | 103,542,343 | 106,676,177 | 3,133,834 |
| Miscellaneous | 725,000 | 725,000 | 2,294,367 | 1,569,367 |
| Total revenues | 106,067,343 | 106,067,343 | 111,872,002 | 5,804,659 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Highways and streets | 48,989,301 | 48,990,648 | 47,291,211 | 1,699,437 |
| Capital outlay | 3,137,802 | 3,884,802 | 3,270,623 | 614,179 |
| Total expenditures | 52,127,103 | 52,875,450 | 50,561,834 | 2,313,616 |
| Excess of revenues over expenditures | 53,940,240 | 53,191,893 | 61,310,168 | 8,118,275 |
| OTHER FINANCING USES | | | | |
| Transfers out | (69,060,233) | (68,311,886) | (66,727,441) | 1,584,445 |
| Total other financing uses | (69,060,233) | (68,311,886) | (66,727,441) | 1,584,445 |
| Net change in fund balances | (15,119,993) | (15,119,993) | (5,417,273) | 9,702,720 |
| Fund balance – beginning | 15,119,993 | 15,119,993 | 17,521,954 | 2,401,961 |
| Increase in reserve for inventories | | | 262,188 | 262,188 |
| Fund balance – ending | $ | $ | $ 12,366,869 | $ 12,366,869 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Trial Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,930,131 | $ 1,923,302 | $ 1,754,974 | $ (168,328) |
| Miscellaneous | | 6,829 | | (6,829) |
| Total revenues | 1,930,131 | 1,930,131 | 1,754,974 | (175,157) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,930,131 | 1,930,131 | 1,711,283 | 218,848 |
| Total expenditures | 1,930,131 | 1,930,131 | 1,711,283 | 218,848 |
| Excess of revenues over expenditures | | | 43,691 | 43,691 |
| Net change in fund balances | | | 43,691 | 43,691 |
| Fund deficit – beginning | (34,078) | (34,078) | (43,691) | (9,613) |
| Fund balance (deficit) – ending | $ (34,078) | $ (34,078) | $ | $ 34,078 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Trial Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,334,355 | $ 1,520,838 | $ 1,534,237 | $ 13,399 |
| Charges for services | 4,878,907 | 4,739,321 | 4,442,306 | (297,015) |
| Miscellaneous | 94,000 | 47,103 | 126,251 | 79,148 |
| Total revenues | 6,307,262 | 6,307,262 | 6,102,794 | (204,468) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 6,307,262 | 6,255,414 | 5,712,016 | 543,398 |
| Capital outlay | | 551,848 | 51,846 | 500,002 |
| Total expenditures | 6,307,262 | 6,807,262 | 5,763,862 | 1,043,400 |
| Excess (deficiency) of revenues over expenditures | | (500,000) | 338,932 | 838,932 |
| OTHER FINANCING USES | | | | |
| Transfers out | | (345,302) | | 345,302 |
| Total other financing uses | | (345,302) | | 345,302 |
| Net change in fund balances | | (845,302) | 338,932 | 1,184,234 |
| Fund balance– beginning | 2,332,523 | 2,332,523 | 2,404,396 | 71,873 |
| Fund balance – ending | $ 2,332,523 | $ 1,487,221 | $ 2,743,328 | $ 1,256,107 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Victim Compensation Interest Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 40,000 | $ 40,000 | $ 23,606 | $ (16,394) |
| Total revenues | 40,000 | 40,000 | 23,606 | (16,394) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 465,000 | 465,000 | | 465,000 |
| Total expenditures | 465,000 | 465,000 | | 465,000 |
| Excess (deficiency) of revenues over expenditures | (425,000) | (425,000) | 23,606 | 448,606 |
| Net change in fund balances | (425,000) | (425,000) | 23,606 | 448,606 |
| Fund balance – beginning | 471,799 | 471,799 | 490,287 | 18,488 |
| Fund balance – ending | $ 46,799 | $ 46,799 | $ 513,893 | $ 467,094 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Victim Compensation Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and Forfeits | $ 36,000 | $ 33,000 | $ 122,342 | $ 89,342 |
| Miscellaneous | | 3,000 | 11,061 | 8,061 |
| Total revenues | 36,000 | 36,000 | 133,403 | 97,403 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 126,000 | 126,000 | | 126,000 |
| Total expenditures | 126,000 | 126,000 | | 126,000 |
| Excess (deficiency) of revenues over expenditures | (90,000) | (90,000) | 133,403 | 223,403 |
| Net change in fund balances | (90,000) | (90,000) | 133,403 | 223,403 |
| Fund balance – beginning | 177,149 | 177,149 | 290,742 | 113,593 |
| Fund balance – ending | $ 87,149 | $ 87,149 | $ 424,145 | $ 336,996 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Victim Location Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 3,300 | $ 3,300 | $ 5,608 | $ 2,308 |
| Total revenues | 3,300 | 3,300 | 5,608 | 2,308 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 37,718 | 37,718 | 7,440 | 30,278 |
| Total expenditures | 37,718 | 37,718 | 7,440 | 30,278 |
| Deficiency of revenues under expenditures | (34,418) | (34,418) | (1,832) | 32,586 |
| Net change in fund balances | (34,418) | (34,418) | (1,832) | 32,586 |
| Fund balance – beginning | 79,148 | 79,148 | 75,051 | (4,097) |
| Fund balance – ending | $ 44,730 | $ 44,730 | $ 73,219 | $ 28,489 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Waste Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for Services | $ 70,000 | $ 70,000 | $ 10,799 | $ (59,201) |
| Miscellaneous | 9,500 | 9,500 | 17,980 | 8,480 |
| Total revenues | 79,500 | 79,500 | 28,779 | (50,721) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 564,274 | 564,274 | 129,994 | 434,280 |
| Total expenditures | 564,274 | 564,274 | 129,994 | 434,280 |
| Deficiency of revenues under expenditures | (484,774) | (484,774) | (101,215) | 383,559 |
| Net change in fund balances | (484,774) | (484,774) | (101,215) | 383,559 |
| Fund balance – beginning | 498,864 | 498,864 | 568,518 | 69,654 |
| Fund balance – ending | $ 14,090 | $ 14,090 | $ 467,303 | $ 453,213 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Waste Tire Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 4,000,000 | $ 4,000,000 | $ 4,620,134 | $ 620,134 |
| Charges for Services | 30,000 | 30,000 | 68,400 | 38,400 |
| Miscellaneous | 120,000 | 120,000 | 193,348 | 73,348 |
| Total revenues | 4,150,000 | 4,150,000 | 4,881,882 | 731,882 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 3,856,693 | 3,884,731 | 3,831,454 | 53,277 |
| Capital outlay | 180,200 | 180,200 | 27,173 | 153,027 |
| Total expenditures | 4,036,893 | 4,064,931 | 3,858,627 | 206,304 |
| Excess (deficiency) of revenues over expenditures | 113,107 | 85,069 | 1,023,255 | 938,186 |
| OTHER FINANCING USES | | | | |
| Transfers out | (38,660) | (38,660) | | 38,660 |
| Total other financing uses | (38,660) | (38,660) | | 38,660 |
| Net change in fund balances | 74,447 | 46,409 | 1,023,255 | 976,846 |
| Fund balance – beginning | 5,298,598 | 5,298,598 | 5,823,815 | 525,217 |
| Fund balance – ending | $ 5,373,045 | $ 5,345,007 | $ 6,847,070 | $ 1,502,063 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# County Improvement Debt Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 3,293,935 | $ 3,293,935 | $ 1,395,932 | $ (1,898,003) |
| Miscellaneous | 1,400,000 | 1,400,000 | 4,547,357 | 3,147,357 |
| Total revenues | 4,693,935 | 4,693,935 | 5,943,289 | 1,249,354 |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 17,416,902 | 28,688,181 | 14,014,076 | 14,674,105 |
| Interest | | | 5,507,349 | (5,507,349) |
| Other expenditures | | | 16,258 | (16,258) |
| Total expenditures | 17,416,902 | 28,688,181 | 19,537,683 | 9,150,498 |
| Deficiency of revenues under expenditures | (12,722,967) | (23,994,246) | (13,594,394) | 10,399,852 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 2,571,736 | 4,229,034 | 4,116,017 | (113,017) |
| Transfers out | | (1,657,298) | | 1,657,298 |
| Payment to escrow agent | | | (10,605,000) | (10,605,000) |
| Total other financing sources (uses) | 2,571,736 | 2,571,736 | (6,488,983) | (9,060,719) |
| Net change in fund balances | (10,151,231) | (21,422,510) | (20,083,377) | 1,339,133 |
| Fund balance – beginning | 28,408,183 | 28,408,183 | 47,296,035 | 18,887,852 |
| Fund balance – ending | $ 18,256,952 | $ 6,985,673 | $ 27,212,658 | $ 20,226,985 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Stadium District Debt Service Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 5,215,094 | $ 5,215,094 | $ 6,493,520 | $ 1,278,426 |
| Miscellaneous | 300,000 | 300,000 | 525,071 | 225,071 |
| Total revenues | 5,515,094 | 5,515,094 | 7,018,591 | 1,503,497 |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 5,442,594 | 5,442,594 | 2,685,000 | 2,757,594 |
| Interest | | | 2,737,594 | (2,737,594) |
| Other expenditures | | | 1,250 | (1,250) |
| Total expenditures | 5,442,594 | 5,442,594 | 5,423,844 | 18,750 |
| Excess of revenues over expenditures | 72,500 | 72,500 | 1,594,747 | 1,522,247 |
| OTHER FINANCING USES | | | | |
| Transfers out | (482,500) | (1,222,500) | (1,217,725) | 4,775 |
| Total other financing uses | (482,500) | (1,222,500) | (1,217,725) | 4,775 |
| Net change in fund balances | (410,000) | (1,150,000) | 377,022 | 1,527,022 |
| Fund balance – beginning | 2,216,682 | 2,216,682 | 10,320,528 | 8,103,846 |
| Fund balance – ending | $ 1,806,682 | $ 1,066,682 | $ 10,697,550 | $ 9,630,868 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# County Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ 16,000 | $ | $ (16,000) |
| Miscellaneous | | | 725,553 | 725,553 |
| Total revenues | | 16,000 | 725,553 | 709,553 |
| EXPENDITURES | | | | |
| Capital outlay | 66,674,304 | 75,453,250 | 32,591,437 | 42,861,813 |
| Total expenditures | 66,674,304 | 75,453,250 | 32,591,437 | 42,861,813 |
| Deficiency of revenues under expenditures | (66,674,304) | (75,437,250) | (31,865,884) | 43,571,366 |
| OTHER FINANCING SOURCES | | | | |
| Proceeds from bond issuance | 24,000,000 | 24,000,000 | 3,000,000 | (21,000,000) |
| Total other financing sources | 24,000,000 | 24,000,000 | 3,000,000 | (21,000,000) |
| Net change in fund balances | (42,674,304) | (51,437,250) | (28,865,884) | 22,571,366 |
| Fund balance – beginning | 34,409,878 | 34,409,878 | 31,461,006 | (2,948,872) |
| Fund balance (deficit) – ending | $ (8,264,426) | $ (17,027,372) | $ 2,595,122 | $ 19,622,494 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Detention Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| EXPENDITURES | | | | |
| Capital outlay | $ 22,800,000 | $ 22,799,883 | $ 5,581,373 | $ 17,218,510 |
| Total expenditures | 22,800,000 | 22,799,883 | 5,581,373 | 17,218,510 |
| Deficiency of expenditures under revenues | (22,800,000) | (22,799,883) | (5,581,373) | 17,218,510 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 14,977,841 | 14,977,841 | 14,977,841 | |
| Total other financing sources | 14,977,841 | 14,977,841 | 14,977,841 | |
| Net change in fund balances | (7,822,159) | (7,822,042) | 9,396,468 | 17,218,510 |
| Fund balance – beginning | 9,164,377 | 9,164,377 | 12,876,066 | 3,711,689 |
| Fund balance – ending | $ 1,342,218 | $ 1,342,335 | $ 22,272,534 | $ 20,930,199 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Flood Control Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| EXPENDITURES | | | | |
| Capital Outlay | $ 62,142,000 | $ 64,242,000 | $ 58,006,294 | $ 6,235,706 |
| Total expenditures | 62,142,000 | 64,242,000 | 58,006,294 | 6,235,706 |
| Deficiency of revenues under expenditures | (62,142,000) | (64,242,000) | (58,006,294) | 6,235,706 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 70,816,471 | 61,762,926 | 61,762,926 | |
| Total other financing sources | 70,816,471 | 61,762,926 | 61,762,926 | |
| Net change in fund balances | 8,674,471 | (2,479,074) | 3,756,632 | 6,235,706 |
| Fund balance – beginning | 5,980,426 | 5,980,426 | 15,537,185 | 9,556,759 |
| Fund balance – ending | $ 14,654,897 | $ 3,501,352 | $ 19,293,817 | $ 15,792,465 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# General Fund County Improvements Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ | $ | $ 49,751 | $ 49,751 |
| Total revenues | | | 49,751 | 49,751 |
| EXPENDITURES | | | | |
| Capital outlay | 10,262,404 | 14,762,048 | 7,294,513 | 7,467,535 |
| Total expenditures | 10,262,404 | 14,762,048 | 7,294,513 | 7,467,535 |
| Deficiency of expenditures under revenues | (10,262,404) | (14,762,048) | (7,244,762) | 7,517,286 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 8,125,000 | 14,300,000 | 14,300,000 | |
| Total other financing sources | 8,125,000 | 14,300,000 | 14,300,000 | |
| Net change in fund balances | (2,137,404) | (462,048) | 7,055,238 | 7,517,286 |
| Fund balance – beginning | 13,513,636 | 13,513,636 | 13,187,669 | (325,967) |
| Fund balance – ending | $ 11,376,232 | $ 13,051,588 | $ 20,242,907 | $ 7,191,319 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Intergovernmental Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Miscellaneous | $ 4,148,623 | $ 4,148,623 | $ 401,037 | $ (3,747,586) |
| Total revenues | 4,148,623 | 4,148,623 | 401,037 | (3,747,586) |
| EXPENDITURES | | | | |
| Capital outlay | 5,691,348 | 5,691,348 | 516,968 | 5,174,380 |
| Total expenditures | 5,691,348 | 5,691,348 | 516,968 | 5,174,380 |
| Deficiency of revenues under expenditures | (1,542,725) | (1,542,725) | (115,931) | 1,426,794 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 15,000,000 | 15,000,000 | | (15,000,000) |
| Proceeds from bond issuance | 463,901 | 463,901 | 244,801 | (219,100) |
| Total other financing sources | 15,463,901 | 15,463,901 | 244,801 | (15,219,100) |
| Net change in fund balances | 13,921,176 | 13,921,176 | 128,870 | (13,792,306) |
| Fund balance – beginning | 1,108,008 | 1,108,008 | 9,004,123 | 7,896,115 |
| Fund balance – ending | $ 15,029,184 | $ 15,029,184 | $ 9,132,993 | $ (5,896,191) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Long Term Project Reserve Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ | $ | $ 5,294 | $ 5,294 |
| Miscellaneous | 493,683 | 1,243,683 | 1,073,832 | (169,851) |
| Total revenues | 493,683 | 1,243,683 | 1,079,126 | (164,557) |
| EXPENDITURES | | | | |
| Capital outlay | 3,000 | 5,748,000 | 3,880,572 | 1,867,428 |
| Total expenditures | 3,000 | 5,748,000 | 3,880,572 | 1,867,428 |
| Excess (deficiency) of expenditures over revenues | 490,683 | (4,504,317) | (2,801,446) | 1,702,871 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 1,600,137 | 3,600,137 | 3,267,653 | (332,484) |
| Total other financing sources | 1,600,137 | 3,600,137 | 3,267,653 | (332,484) |
| Net change in fund balances | 2,090,820 | (904,180) | 466,207 | 1,370,387 |
| Fund balance – beginning | 10,679,194 | 10,679,194 | 9,348,934 | (1,330,260) |
| Fund balance – ending | $ 12,770,014 | $ 9,775,014 | $ 9,815,141 | $ 40,127 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Transportation Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance With Final Budget |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 29,366,281 | $ 29,366,281 | $ 8,847,363 | $ (20,518,918) |
| Miscellaneous | | | 2,053,408 | 2,053,408 |
| Total revenues | 29,366,281 | 29,366,281 | 10,900,771 | (18,465,510) |
| EXPENDITURES | | | | |
| Capital outlay | 110,571,009 | 110,571,009 | 83,364,282 | 27,206,727 |
| Total expenditures | 110,571,009 | 110,571,009 | 83,364,282 | 27,206,727 |
| Deficiency of expenditures under revenues | (81,204,728) | (81,204,728) | (72,463,511) | 8,741,217 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 67,475,788 | 66,727,441 | 66,727,441 | |
| Transfers out | (63,045) | (63,045) | | 63,045 |
| Total other financing sources | 67,412,743 | 66,664,396 | 66,727,441 | 63,045 |
| Net change in fund balances | (13,791,985) | (14,540,332) | (5,736,070) | 8,804,262 |
| Fund balance – beginning | 38,672,702 | 38,672,702 | 37,876,584 | (796,118) |
| Fund balance – ending | $ 24,880,717 | $ 24,132,370 | $ 32,140,514 | $ 8,008,144 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| GENERAL GOVERNMENT | | | | |
| County Improvement | | | | |
| Chandler Consolidated Justice | $ 5,080,000 | $ 8,849,183 | $ 1,477,814 | $ 7,371,369 |
| Durango Animal Care and Control | 0 | 1,600,000 | 0 | 1,600,000 |
| Downtown Consolidated Justice Court | 30,250,000 | 27,995,922 | 22,456,891 | 5,539,031 |
| Human Services Campus | 11,981,290 | 5,418,895 | 4,462,409 | 956,486 |
| New Admin Services Parking | 894,559 | 662,315 | 384,620 | 277,695 |
| Northwest Consolidated Justice Court | 3,000,000 | 3,356,571 | 3,315,640 | 40,931 |
| Project Reserve | 973,455 | 813,455 | 0 | 813,455 |
| Public Health Clinic | 600,000 | 389,517 | 183,574 | 205,943 |
| Southeast Consolidated Justice | 8,000,000 | 7,995,522 | 285,417 | 7,710,105 |
| Southwest Consolidated Justice | 5,895,000 | 18,371,870 | 25,072 | 18,346,798 |
| Total County Improvement | $ 66,674,304 | $ 75,453,250 | $ 32,591,437 | $ 42,861,813 |
| Intergovernmental Capital Projects | | | | |
| Buckeye Hills Shooting Range | $ 1,778,390 | $ 1,901,324 | $ 0 | $ 1,901,324 |
| Comfort Station Improvements | 244,801 | 244,801 | 244,941 | (140) |
| Environmental Services Building | 100,000 | 100,686 | 29,528 | 71,158 |
| McDowell Track Comfort Station | 219,100 | 219,100 | 0 | 219,100 |
| Southwest Consolidation Justice Courts | 2,815,000 | 2,815,000 | 245,902 | 2,569,098 |
| Project Reserve | 534,057 | 410,437 | (3,403) | 413,840 |
| Total Intergovernmental Capital Projects | $ 5,691,348 | $ 5,691,348 | $ 516,968 | $ 5,174,380 |
| General Fund County Improvement | | | | |
| Downtown Consolidated Justice | $ 0 | $ 3,233,712 | $ 388 | $ 3,233,324 |
| Entry Stations, Monuments and Restrooms | 0 | 1,650,003 | 86,671 | 1,563,332 |
| Estrella Mountain Irrigation System | 0 | 745,000 | 125,008 | 619,992 |
| Maricopa Regional Trail System | 953,000 | 1,000,000 | 38,693 | 961,307 |
| McDowell Track Comfort Station | 80,900 | 80,900 | 19,492 | 61,408 |
| Northeast Regional Center | 2,500,000 | 879,090 | 872,224 | 6,866 |
| Northwest Consolidated Justice Courts | 0 | 87,957 | 0 | 87,957 |
| Project Reserve | 20,128 | 20,128 | 0 | 20,128 |
| Security Building | 5,800,000 | 5,452,025 | 5,195,774 | 256,251 |
| Usery Mountain Water System | 0 | 700,000 | 55,000 | 645,000 |
| White Tank Dump Station | 0 | 4,997 | 4,247 | 750 |
| Comfort Station Improvements | 908,376 | 908,236 | 897,016 | 11,220 |
| Total General Fund County Improvement | $ 10,262,404 | $ 14,762,048 | $ 7,294,513 | $ 7,467,535 |
| CRIMINAL JUSTICE FACILITES | | | | |
| 4th Avenue Jail | $ 2,700,000 | $ 2,700,000 | $ 836,023 | $ 1,863,977 |
| Durango Jail Demolition | 50,000 | 50,000 | 0 | 50,000 |
| Juvenile Durango | 11,100,000 | 11,100,000 | 2,727,922 | 8,372,078 |
| Lower Buckeye Jail | 4,000,000 | 4,000,000 | 1,357,154 | 2,642,846 |
| Madison Street Jail Renovation | 4,850,000 | 4,849,883 | 560,274 | 4,289,609 |
| Towers Jail Renovations | 100,000 | 100,000 | 100,000 | 0 |
| Total Criminal Justice Facilities | $ 22,800,000 | $ 22,799,883 | $ 5,581,373 | $ 17,218,510 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| PUBLIC SAFETY | | | | |
| ACDC ADMP | $ 335,000 | $ 442,000 | $ 277,373 | $ 164,627 |
| Adobe Dam ADMP | 20,000 | 773,080 | 691,739 | 81,341 |
| Agua Fria River Flow Easement | 0 | 3,000 | 0 | 3,000 |
| Arlington Valley | 0 | 0 | 482 | (482) |
| Buckeye #1 | 20,000 | 0 | 0 | 0 |
| Durango ADMP | 4,315,000 | 1,224,000 | 735,507 | 488,493 |
| East Maricopa Floodway | 4,709,000 | 12,168,000 | 11,897,795 | 270,205 |
| East Mesa ADMP | 2,861,000 | 3,068,000 | 3,055,339 | 12,661 |
| Glendale/Peoria ADMP | 4,028,000 | 4,118,000 | 3,816,485 | 301,515 |
| Hassayampa River | 0 | 1,006 | 1,917 | (911) |
| Higley ADMP | 10,000 | 6,000 | 2,687 | 3,313 |
| Maryvale ADMP | 10,433,000 | 13,250,000 | 12,850,166 | 399,834 |
| McMicken Dam | 2,665,000 | 2,050,000 | 1,940,620 | 109,380 |
| Metro ADMP | 1,118,000 | 9,000 | 10,282 | (1,282) |
| Non-Project | 3,252,000 | 142,000 | 0 | 142,000 |
| Paradise Valley, Scottsdale, Phoenix | 1,817,000 | 2,844,350 | 2,803,002 | 41,348 |
| Project Reserve (Flood) | 350,000 | 1,185,000 | 0 | 1,185,000 |
| Queen Creek ADMP | 580,000 | 2,013,000 | 2,083,738 | (70,738) |
| S Phoenix Drainage Improvement | 1,037,000 | 1,162,000 | 1,057,577 | 104,423 |
| Salt/Gila River | 50,000 | 16,000 | 18,070 | (2,070) |
| Scatter Wash Channel | 630,000 | 4,000 | 4,143 | (143) |
| Skunk Creek/New River | 9,853,000 | 8,604,000 | 8,653,763 | (49,763) |
| Spook Hill ADMP | 1,162,000 | 2,532,000 | 2,491,670 | 40,330 |
| Spook Hill FRS & Outlet | 0 | 55,000 | 59,467 | (4,467) |
| Upper New River | 0 | 248,002 | 219,818 | 28,184 |
| White Tanks ADMP | 12,227,000 | 7,730,000 | 4,689,373 | 3,040,627 |
| White Tanks Dam #4 | 20,000 | 0 | 0 | 0 |
| Wickenburg ADMS | 650,000 | 576,641 | 628,627 | (51,986) |
| Wittman ADMP | 0 | 17,921 | 16,654 | 1,267 |
| Total Public Safety | $ 62,142,000 | $ 64,242,000 | $ 58,006,294 | $ 6,235,706 |
| HIGHWAYS AND STREETS | | | | |
| 115th Ave Bridge At Gila River | $ 2,000 | $ 2,000 | $ 0 | $ 2,000 |
| 51st Ave: Santa Cruz-Gric Bdry | 85,000 | 85,000 | 813 | 84,187 |
| 51st Ave:Broadway-Baseline | 2,946,000 | 6,000 | 57 | 5,943 |
| 67th Ave:Pinnacle Peak - Happy Valley | 55,000 | 175,000 | 75,801 | 99,199 |
| 75th Ave:Mc85 - Van Buren | 2,670,000 | 5,000 | 1,288 | 3,712 |
| 7th St: Carefree Hwy-Desert Hi | 470,000 | 470,000 | 18,471 | 451,529 |
| 83rd Ave:Northern Olive | 710,000 | 15,000 | 122 | 14,878 |
| 99th Ave Al Palmeras | 0 | 100,000 | 56,918 | 43,082 |
| Airport Information System | 305,000 | 305,000 | 76,193 | 228,807 |
| Alma School: McLellan - McKellips | 1,000 | 631,000 | 538,706 | 92,294 |
| Alma School: North Brdg Grd Ctrl Strc | 1,000 | 8,731,000 | 8,306,075 | 424,925 |
| Apache Bl Bridge/Tempe Canal | 1,000 | 501,000 | 502,065 | (1,065) |
| Avondale Blvd: I-10 - McDowell | 155,000 | 1,005,000 | 1,002,858 | 2,142 |
| AzTech Smart Corridors Phiii | 0 | 250,000 | 154,794 | 95,206 |
| AzTech Smart Corridors | 0 | 325,000 | 1,290 | 323,710 |
| Baseline:7th Ave-43rd Ave | 0 | 5,000 | (5,409) | 10,409 |
| Beardsley Rd @ Agua Fria River | 205,000 | 380,000 | 220,137 | 159,863 |
| Bell Rd At R H Johnson | 2,080,000 | 1,080,000 | 1,108,119 | (28,119) |
| Bell Rd: SR 303L / Grand Ave | 5,000 | 55,000 | 53,385 | 1,615 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| Bell Rd: SR 303-L101 Its Imp | $ 1,070,000 | $ 1,570,000 | $ 1,268,750 | $ 301,250 |
| Bethany Home Rd @ Dysart Rd | 367,500 | 487,500 | 455,703 | 31,797 |
| Brown Rd: Ellsworth – Crismon | 1,175,000 | 610,000 | 500,207 | 109,793 |
| Bush Highway: Usery - Stewart Mountain | 10,000 | 45,000 | 40,917 | 4,083 |
| Camelback Rd At Litchfield Rd | 0 | 80,000 | 19,429 | 60,571 |
| Candidate Assessment Reports | 800,000 | 925,000 | 811,816 | 113,184 |
| Cave Crk "Lone Mt- Carefree Hwy | 1,000 | 1,000 | 0 | 1,000 |
| Chandler Heights At Sanoki Wash | 5,000 | 200,000 | 134,286 | 65,714 |
| Chandler Heights: Culver At E Canal | 6,000 | 76,000 | 29,263 | 46,737 |
| Chandler Heights Rd @ 124th St | 135,000 | 135,000 | 10,320 | 124,680 |
| Contract Overlay Fy04 | 0 | 2,500 | 2,322 | 178 |
| Cotton Lane At McDowell | 0 | 200,000 | 14,545 | 185,455 |
| Cotton Lane Bridge @ Gila River | 25,595,000 | 11,860,000 | 2,390,224 | 9,469,776 |
| Deer Valley @ Agua Fria River | 205,000 | 282,500 | 271,202 | 11,298 |
| Deer Valley Rd:83rd - 91st Ave | 85,000 | 85,000 | 82,542 | 2,458 |
| Del Webb Blvd At 99th Ave | 0 | 10,000 | 0 | 10,000 |
| Desert Hills @ Skunk Creek | 185,000 | 36,000 | 26,052 | 9,948 |
| Dobson Rd Bridge @ Salt River | 280,000 | 10,000 | 10,000 | 0 |
| Dynamite Blvd Cc Rd - 56th St | 290,000 | 290,000 | 108,722 | 181,278 |
| Dysart Bridge @ Colter Channel | 320,000 | 320,000 | 20,343 | 299,657 |
| El Mirage: Northern / Bell | 150,000 | 255,000 | 197,016 | 57,984 |
| El Mirage: Beardsley - Loop 303 | 0 | 460,000 | 139,556 | 320,444 |
| El Mirage: Bell – Beardsley | 0 | 500,000 | 188,433 | 311,567 |
| Ellsworth German –Baseline | 17,385,000 | 17,385,000 | 15,061,527 | 2,323,473 |
| Ellsworth Rd: Hunt Hwy - Riggs | 270,000 | 270,000 | 42,148 | 227,852 |
| Ellsworth:Uiv- Mclellan | 6,275,000 | 6,595,000 | 7,106,323 | (511,323) |
| Estrella Interim Loop 303ii | 0 | 10,000 | 13,131 | (3,131) |
| Fig Springs: New River - Tnf | 30,000 | 112,000 | 93,019 | 18,981 |
| Fire Sta @ 11th Ave | 53,750 | 53,750 | 17,084 | 36,666 |
| Gdacs:Geod Dnsif/Cadast Srvys | 250,000 | 250,000 | 157,461 | 92,539 |
| General Civil Engineering | 500,000 | 1,100,000 | 721,550 | 378,450 |
| Geotechnical On-Call Services | 0 | 85,000 | 0 | 85,000 |
| Gilbert Rd: Loop 202 - Pecos | 835,000 | 835,000 | 10,599 | 824,401 |
| Gilbert Rd: McDowell – SR 87 | 8,820,000 | 12,705,000 | 12,740,029 | (35,029) |
| Gilbert Rd: Warner - Water Tank | 401,000 | 403,000 | 402,527 | 473 |
| Greenway Rd @ Sr303 | 30,000 | 415,000 | 404,676 | 10,324 |
| Honda Bow: 7th Ave To 11th Ave | 85,000 | 85,000 | 104,870 | (19,870) |
| Indian School: Litchfield – Dysar | 1,085,000 | 1,071,500 | 574,239 | 497,261 |
| Indian School At Old Litchfiel | 0 | 170,000 | 5,983 | 164,017 |
| Laveen Area Conveyance Channel | 0 | 2,500 | 1,790 | 710 |
| Litchfield Rd Underpass | 0 | 100,000 | 24,032 | 75,968 |
| Low Volume Roads Program | 2,050,000 | 2,050,000 | 2,163,141 | (113,141) |
| Lower Buckeye Rd @ 67th Ave | 217,000 | 217,000 | 13,679 | 203,321 |
| Loop 303:Indian School –Clearview | 0 | 323,765 | 279,736 | 44,029 |
| Maricopa Road Fence | 0 | 1,000,000 | 1,024,257 | (24,257) |
| Mc 85 @ Miller Rd | 150,000 | 160,000 | 7,958 | 152,042 |
| Mc 85 At 83/91/99/107 & 115th | 0 | 530,000 | 530,683 | (683) |
| Mc 85 Est: Sr 85 To Turner Rd | 1,702,914 | 1,842,914 | 2,025,394 | (182,480) |
| Mc 85:107th Ave - 91st Ave | 440,000 | 490,000 | 481,369 | 8,631 |
| Mc 85:91st Ave - 75th Ave | 950,000 | 250,000 | (6,279) | 256,279 |
| Mc 85:Cotton Lane-Estrella Pkwy | 3,000 | 1,254,419 | 1,169,885 | 84,534 |
| Mc 85:El Mirage - 115th Ave | 0 | 20,000 | 0 | 20,000 |
| Mc85 At 119th Ave | 0 | 200,000 | 102,819 | 97,181 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| Mc85 At Agua Fria/Bridge Scour | $ 0 | $ 2,000 | $ 1,874 | $ 126 |
| Mc85 At El Mirage | 0 | 120,000 | 28,703 | 91,297 |
| Mc85: Sr85/75th Ave | 110,000 | 215,000 | 209,776 | 5,224 |
| Mc85:Jackrabbit - Perryville | 1,000 | 1,000 | 179 | 821 |
| Mc85:Perryville - Cotton Lane | 1,000 | 111,000 | 82,330 | 28,670 |
| MCDOT Facilities Improvements | 0 | 1,310,000 | 1,017,026 | 292,974 |
| McDowell Mountain N Park Entrance | 170,000 | 10,000 | 295 | 9,705 |
| McDowell: Alma School - Sr87 | 100,000 | 50,000 | 0 | 50,000 |
| McDowell: Shoulders Widening | 10,000 | 48,000 | 37,120 | 10,880 |
| McDowell: Pima Freeway -Alma School Sc | 0 | 62,336 | 1,040 | 61,296 |
| McNeil: 35th-31st Ave | 0 | 21,000 | 20,704 | 296 |
| McQueen Rd: Queen Ck-Pecos | 0 | 160,287 | 389 | 159,898 |
| Meeker At Trail Rd / Aleppo | 0 | 450,000 | 45,955 | 404,045 |
| Meridian Rd: Hunt/Baseline Cs | 0 | 130,000 | 44,473 | 85,527 |
| Mingus At 25th Ave | 0 | 65,000 | 46,340 | 18,660 |
| Missouri Ave @ Dysart Rd | 265,000 | 385,000 | 393,247 | (8,247) |
| Monterey Ave @ Power Rd | 200,000 | 260,000 | 247,273 | 12,727 |
| Non-Project | 510,000 | 0 | 0 | 0 |
| Northern Ave @ 107th Ave | 253,750 | 286,750 | 12,616 | 274,134 |
| Northern Ave At El Mirage Rd | 0 | 10,000 | 604 | 9,396 |
| Northern Ave At Reems Rd | 0 | 10,000 | 734 | 9,266 |
| Northern Ave: SR 303 To Grand | 510,000 | 10,000 | 7,562 | 2,438 |
| Northern:95th Ave-71st Ave | 0 | 2,500 | 1,544 | 956 |
| Old Stage: New River - Coyote | 30,000 | 105,000 | 74,544 | 30,456 |
| Old Us 80 Bridge @ Gila River | 175,000 | 430,000 | 282,393 | 147,607 |
| Old Us 80at Hassyampa/Scour | 0 | 10,000 | 3,993 | 6,007 |
| Olive At At 114th Ave | 0 | 10,000 | 1,580 | 8,420 |
| Olive At Litchfield Rd | 0 | 160,000 | 7,486 | 152,514 |
| Olive Ave @ Beardsley Canal | 193,000 | 193,000 | 0 | 193,000 |
| Peoria At Litchfield Rd | 0 | 200,000 | 77,645 | 122,355 |
| Pinnacle Peak At 83rd & 91st Ave | 0 | 160,000 | 139,094 | 20,906 |
| Pm10 (Ph2) North West Area (Grp1) | 0 | 1,000 | 878 | 122 |
| Pm10 (Ph3) North East Area | 205,000 | 205,000 | (16,705) | 221,705 |
| Pm10 Program | 100,000 | 500,000 | 214,496 | 285,504 |
| Pm10: (Ph4) In North Valley | 1,050,000 | 532,064 | 326,485 | 205,579 |
| Pm10: (Ph4) In Se Valley | 800,000 | 650,000 | 339,379 | 310,621 |
| Pm10: (Ph4) In South West Valley | 770,000 | 465,000 | 122,090 | 342,910 |
| Pm10: 12th St, Cir Mountain - Tnf | 395,000 | 555,000 | 540,880 | 14,120 |
| Pm10: Box Bar & Needle Rock | 10,000 | 50,000 | 53,885 | (3,885) |
| Pm10: Saddle Mountain: N River - 12th | 0 | 45,000 | 42,513 | 2,487 |
| Pncl Pk:Lk Pleasnt - 83rd Ave | 0 | 2,000 | 20,394 | (18,394) |
| Power Rd: Guadalupe - Baseline | 755,000 | 755,000 | 191,703 | 563,297 |
| Power Rd: Pecos - Williams Field | 0 | 0 | 655 | (655) |
| Power Rd: Williams Field - Ray | 0 | 1,000 | 97 | 903 |
| Previous Year's Projects | 350,000 | 989,713 | 197,051 | 792,662 |
| Project Reserves Account | 5,950,000 | 873,235 | 14,766 | 858,469 |
| Prop Mgmt / Prior Year Proj | 50,000 | 80,000 | (387,349) | 467,349 |
| Queen Creek Overlay | 0 | 750,000 | 645,090 | 104,910 |
| Queen Creek Rd: Az Ave - McQueen | 1,010,000 | 325,000 | 49,884 | 275,116 |
| R.H. Johnson At Stardust | 0 | 610,000 | 163,429 | 446,571 |
| Rainbow Rd Bridge: Buckeye Cnl | 0 | 65,000 | 10,957 | 54,043 |
| Ray Rd Lindsay-Greenfield | 552,000 | 2,000 | 0 | 2,000 |
| Riggs Rd @ Sr347 | 287,500 | 287,500 | 283,145 | 4,355 |
| Riggs Rd At Sonoqui Wash | 0 | 30,000 | 0 | 30,000 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2006

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget |
|---|---|---|---|---|
| | Original | Final | | |
| Rio Verde Dr: Forest To 136th | $ 0 | $ 90,000 | $ 85,759 | $ 4,241 |
| Row In-Fill/Road Inventory Sys | 2,500,000 | 1,473,581 | 1,655,591 | (182,010) |
| Signal Modernization | 370,000 | 370,000 | 25,303 | 344,697 |
| Small Cities Assistance Program | 300,000 | 480,000 | 478,337 | 1,663 |
| Special Projects | 1,000,000 | 64,664 | 56,300 | 8,364 |
| Sr303 At Waddell | 0 | 530,000 | 175,272 | 354,728 |
| Sr303 Ramp At Grand | 0 | 140,000 | 84,956 | 55,044 |
| Sun City Mill & Overlay: Ph1 | 2,020,000 | 3,745,000 | 3,651,920 | 93,080 |
| Sun Valley Pkwy Corridor Study | 160,000 | 360,000 | 277,917 | 82,083 |
| Table Mesa Rd: I-17 To Tnf Row | 1,000 | 2,000 | 962 | 1,038 |
| Thunderbird At 105th Ave | 0 | 295,000 | 198,031 | 96,969 |
| Tip Development | 300,000 | 450,000 | 507,921 | (57,921) |
| Unallocated Force Account | 1,401,595 | 206,595 | 1,843 | 204,752 |
| Vinyard Ave / 143rd Ave | 4,500,000 | 5,367,936 | 5,021,570 | 346,366 |
| Warranted Traffic Improvements | 500,000 | 1,225,000 | 1,055,407 | 169,593 |
| Wigwam Blvd At Indian School | 0 | 300,000 | 268,605 | 31,395 |
| Williams Field At Higley | 320,000 | 130,000 | 83,574 | 46,426 |
| Williams Field: Gilbert - Lindsay | 482,000 | 27,500 | 27,811 | (311) |
| Total Highways and Streets | $ 110,571,009 | $ 110,571,009 | $ 83,364,282 | $ 27,206,727 |

# Combining and Individual Fund Statements Internal Service Funds

MARICOPA
1871
ARIZONA
COUNTY

## Maricopa County
## Listing of Internal Service Funds

Internal Service Funds are used to account for services and commodities provided by one department or agency to other departments or agencies of the County. These services are provided on a cost-reimbursement basis. The following is a listing of the Internal Service Funds reported within Maricopa County.

**Equipment Services** - This fund provides assistance to other Maricopa County departments to ensure quality service to the citizens of Maricopa County by furnishing and maintaining the necessary County mobile equipment in an efficient manner.

**Telecommunications** - This fund provides cost effective voice, data, and radio communications to County employees.

**Reprographics** - This fund provides the County's printing and duplicating services.

**Risk Management** - This fund supports the comprehensive insurance/self-insurance program, which safeguards County assets and employees by means of a Trust Fund. Personnel skilled in loss control, claims and litigation and workers' compensation work together to avert risk and conserve the human and financial resources of Maricopa County.

**Employee Benefits Trust** - This fund collects employee and employer contributions for payment of the employees' medical, dental, pharmacy, and short-term disability benefits.

**Sheriff Warehouse** - Sheriff Warehouse tracks inventory activity for supplies purchased by the warehouse for resale and stores consignment inventory for other departments.

# Maricopa County
# Combining Statement of Net Assets
# All Internal Service Funds
June 30, 2006

| | Equipment Services | Telecom-munications | Reprographics |
|---|---|---|---|
| ASSETS | | | |
| Current assets: | | | |
| Cash in bank and on hand | $ 900 | $ 200 | $ |
| Cash and investments held by County Treasurer | | 6,139,922 | 817,192 |
| Receivables | | 21,218 | |
| Inventories | 353,358 | 87,266 | |
| Prepaids | | | |
| Miscellaneous | | | |
| Total current assets | 354,258 | 6,248,606 | 817,192 |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Buildings and improvements | | 323,649 | |
| Machinery and equipment | 1,928,085 | 6,545,828 | 946,951 |
| Less accumulated depreciation | (1,562,362) | (3,160,521) | (466,944) |
| Total noncurrent assets | 365,723 | 3,708,956 | 480,007 |
| Total assets | 719,981 | 9,957,562 | 1,297,199 |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | 663,506 | 394,570 | 63,587 |
| Employee compensation payable | 278,260 | 257,604 | 55,078 |
| Accrued liabilities | | | |
| Due to other funds | 1,105,212 | | |
| Leases payable (current portion) | | 91,214 | |
| Liability for reported and incurred but not reported claims (current portion) | | | |
| Total current liabilities | 2,046,978 | 743,388 | 118,665 |
| Noncurrent liabilities: | | | |
| Leases payable | | 62,216 | |
| Liability for reported and incurred but not reported claims | | | |
| Total noncurrent liabilities | | 62,216 | |
| Total liabilities | 2,046,978 | 805,604 | 118,665 |
| NET ASSETS | | | |
| Invested in capital assets, net of related debt | 365,723 | 3,555,526 | 480,007 |
| Unrestricted (deficit) | (1,692,720) | 5,596,432 | 698,527 |
| Total net assets (deficit) | $ (1,326,997) | $ 9,151,958 | $ 1,178,534 |

| Risk Management | Employee Benefits Trust | Sheriff Warehouse | Total |
|---|---|---|---|
| $ 100 | $ 12,396,973 | $ | $ 12,398,173 |
| 34,656,183 | 16,563,516 | | 58,176,813 |
| 194,967 | 144,586 | | 360,771 |
| | | 1,186,956 | 1,627,580 |
| 1,750,717 | 254,304 | | 2,005,021 |
| | 2,110,638 | | 2,110,638 |
| 36,601,967 | 31,470,017 | 1,186,956 | 76,678,996 |
| | | | 323,649 |
| 86,951 | | | 9,507,815 |
| (64,244) | | | (5,254,071) |
| 22,707 | | | 4,577,393 |
| 36,624,674 | 31,470,017 | 1,186,956 | 81,256,389 |
| 1,413,609 | 7,402 | 103,436 | 2,646,110 |
| 128,076 | | | 719,018 |
| | 530,645 | 1,718 | 532,363 |
| | | 521,542 | 1,626,754 |
| | | | 91,214 |
| 23,068,119 | 3,371,985 | | 26,440,104 |
| 24,609,804 | 3,910,032 | 626,696 | 32,055,563 |
| | | | 62,216 |
| 32,848,274 | | | 32,848,274 |
| 32,848,274 | | | 32,910,490 |
| 57,458,078 | 3,910,032 | 626,696 | 64,966,053 |
| 22,707 | | | 4,423,963 |
| (20,856,111) | 27,559,985 | 560,260 | 11,866,373 |
| $ (20,833,404) | $ 27,559,985 | $ 560,260 | $ 16,290,336 |

# Maricopa County
# Combining Statement of Revenues, Expenses, and Changes in Net Assets
# All Internal Service Funds
For the Fiscal Year Ended June 30, 2006

| | Equipment Services | Telecom-munications | Reprographics |
|---|---|---|---|
| OPERATING REVENUES | | | |
| Charges for services | $ 14,324,711 | $ 17,055,989 | $ 998,913 |
| Miscellaneous | 5,352 | 13,487 | 193 |
| Total operating revenues | 14,330,063 | 17,069,476 | 999,106 |
| OPERATING EXPENSES | | | |
| Personal services | 2,933,181 | 2,486,334 | 474,138 |
| Supplies | 2,375,561 | 1,727,235 | 247,396 |
| Other services | 7,303,428 | 1,482,603 | 65,801 |
| Legal | | | |
| Insurance | | | |
| Leases and rentals | 5,953 | 2,201,050 | |
| Repairs and maintenance | 644,708 | 1,504,387 | 42,757 |
| Travel and transportation | 5,213 | 24,402 | |
| Utilities | 94,754 | 5,403,602 | |
| Depreciation | 116,162 | 624,928 | 63,067 |
| Total operating expenses | 13,478,960 | 15,454,541 | 893,159 |
| Operating income (loss) | 851,103 | 1,614,935 | 105,947 |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Investment income | | 98,122 | |
| Interest expense | (81,240) | (4,992) | |
| Loss on disposal of capital assets | (2,528) | (1,012) | |
| Total nonoperating revenues (expenses) | (83,768) | 92,118 | |
| Income (loss) before contributions | 767,335 | 1,707,053 | 105,947 |
| Capital contributions | 13,339 | 360,988 | |
| Change in net assets | 780,674 | 2,068,041 | 105,947 |
| Total net assets (deficit) – beginning | (2,107,671) | 7,083,917 | 1,072,587 |
| Total net assets (deficit) – ending | $ (1,326,997) | $ 9,151,958 | $ 1,178,534 |

| Risk Management | Employee Benefits Trust | Sheriff Warehouse | Total |
|---|---|---|---|
| $ 22,460,153 | $ 33,387,921 | $ 2,892,741 | $ 91,120,428 |
| 2,196,494 | 29,372 | | 2,244,898 |
| 24,656,647 | 33,417,293 | 2,892,741 | 93,365,326 |
| 1,416,533 | | | 7,310,186 |
| 254,180 | | 2,746,304 | 7,350,676 |
| 794,324 | 1,521,461 | 153,612 | 11,321,229 |
| 8,632,861 | | | 8,632,861 |
| 22,752,613 | 26,507,640 | | 49,260,253 |
| | | | 2,207,003 |
| | | | 2,191,852 |
| | | | 29,615 |
| | | | 5,498,356 |
| 10,360 | | | 814,517 |
| 33,860,871 | 28,029,101 | 2,899,916 | 94,616,548 |
| (9,204,224) | 5,388,192 | (7,175) | (1,251,222) |
| 1,073,671 | 685,209 | | 1,857,002 |
| | | | (86,232) |
| | | | (3,540) |
| 1,073,671 | 685,209 | | 1,767,230 |
| (8,130,553) | 6,073,401 | (7,175) | 516,008 |
| | | | 374,327 |
| (8,130,553) | 6,073,401 | (7,175) | 890,335 |
| (12,702,851) | 21,486,584 | 567,435 | 15,400,001 |
| $ (20,833,404) | $ 27,559,985 | $ 560,260 | $ 16,290,336 |

# Maricopa County
# Combining Statement of Cash Flows
# All Internal Service Funds
For the Fiscal Year Ended June 30, 2006

| | Equipment Services | Telecom-munications | Reprographics |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Charges for services | $ 14,324,711 | $ 17,055,989 | $ 998,913 |
| Other receipts | 5,352 | 13,487 | 193 |
| Payments for goods and services | (10,489,182) | (12,519,565) | (301,219) |
| Payments for personal services | (2,886,415) | (2,472,781) | (470,944) |
| Net cash provided by (used for) operating activities | 954,466 | 2,077,130 | 226,943 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Advances from General Fund | 1,105,212 | | |
| Interest payments | (81,240) | | |
| Loan payments to General Fund | (1,884,669) | | |
| Net cash used for noncapital financing activities | (860,697) | | |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Purchase of capital assets | (93,769) | (615,837) | (231,622) |
| Capital lease payments | | (81,440) | |
| Interest payments on long-term debt | | (4,992) | |
| Net cash used for capital and related financing activities | (93,769) | (702,269) | (231,622) |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest and dividends | | 85,587 | |
| Net cash provided by investing activities | | 85,587 | |
| Net increase (decrease) in cash and cash equivalents | | 1,460,448 | (4,679) |
| Cash and cash equivalents, July 1, 2005 | 900 | 4,679,674 | 821,871 |
| Cash and cash equivalents, June 30, 2006 | $ 900 | $ 6,140,122 | $ 817,192 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES: | | | |
| Operating income (loss) | $ 851,103 | $ 1,614,935 | $ 105,947 |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities | | | |
| Depreciation expense | 116,162 | 624,928 | 63,067 |
| Liability for reported and incurred but not reported claims - noncurrent | | | |
| Changes in assets [(increase)/decrease] and liabilities [ncrease/(decrease)]: | | | |
| Inventories | (12,133) | (3,502) | |
| Prepaids | | | |
| Miscellaneous | | | |
| Accounts payable | (47,432) | (172,784) | 54,735 |
| Employee compensation payable | 46,766 | 13,553 | 3,194 |
| Accrued liabilities | | | |
| Liability for reported and incurred but not reported claims - current | | | |
| Net cash provided by (used for) operating activities | $ 954,466 | $ 2,077,130 | $ 226,943 |
| SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES: | | | |
| Accumulated depreciation from disposed capital assets | $ 5,176 | $ 233,630 | $ 124,245 |
| Machinery and equipment disposed | (7,704) | (234,642) | (124,245) |
| Loss on disposal of capital assets | 2,528 | 1,012 | |
| Capital contributions | (13,339) | (360,988) | |
| Accumulated depreciation transferred to governmental activities | | | 25,805 |
| Capital assets transferred to governmental activities | | | (25,805) |
| Capital assets transferred from governmental activities | 13,339 | 713,384 | |
| Accumulated depreciation transferred from governmental activities | | (352,396) | |

| Risk Management | Employee Benefits Trust | Sheriff Warehouse | Total |
|---|---|---|---|
| $ 22,460,153 | $ 33,998,087 | $ 2,892,741 | $ 91,730,594 |
| 2,196,494 | 948,935 | | 3,164,461 |
| (26,658,348) | (29,111,078) | (2,704,745) | (81,784,137) |
| (1,396,684) | | | (7,226,824) |
| (3,398,385) | 5,835,944 | 187,996 | 5,884,094 |
| | | 521,542 | 1,626,754 |
| | | | (81,240) |
| | | (709,538) | (2,594,207) |
| | | (187,996) | (1,048,693) |
| (15,521) | | | (956,749) |
| | | | (81,440) |
| | | | (4,992) |
| (15,521) | | | (1,043,181) |
| 1,050,798 | 602,696 | | 1,739,081 |
| 1,050,798 | 602,696 | | 1,739,081 |
| (2,363,108) | 6,438,640 | | 5,531,301 |
| 37,019,391 | 22,521,849 | | 65,043,685 |
| $ 34,656,283 | $ 28,960,489 | $ | $ 70,574,986 |
| $ (9,204,224) | $ 5,388,192 | $ (7,175) | $ (1,251,222) |
| 10,360 | | | 814,517 |
| 2,507,670 | | | 2,507,670 |
| | | 193,385 | 177,750 |
| 54,040 | 919,563 | | 973,603 |
| | 610,166 | | 610,166 |
| 295,748 | (903,672) | 1,332 | (772,073) |
| 19,849 | | | 83,362 |
| | 530,645 | 454 | 531,099 |
| 2,918,172 | (708,950) | | 2,209,222 |
| $ (3,398,385) | $ 5,835,944 | $ 187,996 | $ 5,884,094 |
| $ | $ | $ | $ 363,051 |
| | | | (366,591) |
| | | | 3,540 |
| | | | (374,327) |
| | | | 25,805 |
| | | | (25,805) |
| | | | 726,723 |
| | | | (352,396) |

# Agency Fund Statement

MARICOPA
1871
ARIZONA
COUNTY

Agency Funds are used to account for assets held by the County in a fiduciary capacity or as an agent for individuals, private organizations, other governments and/or other funds.

The County maintains an Agency Fund, which is not under the control of the Board of Supervisors. The Agency Fund is custodial in nature and does not involve measurement of results of operations.

## AGENCY FUND

**Special Purpose** - The Special Purpose Fund accounts for receipts, which are designated for special purposes and are not related to an individual governmental unit.

# Maricopa County
# Statement of Changes in Assets and Liabilities
# Agency Fund
For the Fiscal Year Ended June 30, 2006

| | Balance July 1, 2005 | Additions | Deductions | Balance June 30, 2006 |
|---|---|---|---|---|
| SPECIAL PURPOSE | | | | |
| Assets | | | | |
| Cash in bank and on hand | $ 35,901,326 | $ 8,018,441 | $ | $ 43,919,767 |
| Cash and investments held by County Treasurer | | 15,320,889 | | 15,320,889 |
| Total assets | $ 35,901,326 | $ 23,339,330 | $ | $ 59,240,656 |
| Liabilities | | | | |
| Deposits held for other parties | $ 35,901,326 | $ 23,339,330 | $ | $ 59,240,656 |
| Total liabilities | $ 35,901,326 | $ 23,339,330 | $ | $ 59,240,656 |

# ***STATISTICAL SECTION***

MARICOPA
1871
ARIZONA
COUNTY

# Maricopa County
# Listing of Statistical Information

**Contents** **Page**

**Financial Trends Information** **244**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Net Assets by Component

Changes in Net Assets

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

**Revenue Capacity** **250**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Tax Revenues by Source, Governmental Funds

Assessed Value and Estimated Market Value of Taxable Property

Direct and Overlapping Property Tax Rates

Principal Property Tax Payers

Property Tax Levies and Collections

**Debt Capacity** **255**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type

Legal Debt Margin Information

Pledged Revenue Coverage

**Demographic and Economic Information** **258**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Demographic and Economic Statistics

Principal Employers

**Operating Information** **260**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Budgeted Full-Time Equivalent County Employees by Function/Program

Operating Indicators by Function/Program

Capital Asset Statistics by Function/Program

# Maricopa County
# Net Assets by Component

Last Five Fiscal Years
*(accrual basis of accounting)*

| NET ASSETS | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 |
|---|---|---|---|---|
| Governmental activities | | | | |
| Invested in capital assets, net of related debt | $ 1,259,210,540 | $ 1,529,060,770 | $1,811,332,732 | $ 2,345,910,917 |
| Restricted | 321,969,019 | 234,284,414 | 204,462,971 | 260,495,040 |
| Unrestricted | 222,913,694 | 441,241,848 | 397,555,149 | 456,714,660 |
| Total governmental activities net assets | $ 1,804,093,253 | $ 2,204,587,032 | $2,413,350,852 | $ 3,063,120,617 |
| Business-type activities | | | | |
| Invested in capital assets, net of related debt | $ 81,077,781 | $ 75,738,774 | $ 72,392,695 | $ 1,388,358 |
| Restricted | 53,752,904 | 43,997,578 | 16,320,660 | 7,277 |
| Unrestricted | (8,089,795) | 6,410,491 | 19,709,472 | (26,237,718) |
| Total business-type activities net assets | $ 126,740,890 | $ 126,146,843 | $ 108,422,827 | $ (24,842,083) |
| Primary government | | | | |
| Invested in capital assets, net of related debt | $ 1,340,288,321 | $ 1,604,799,544 | $1,883,725,427 | $ 2,347,299,275 |
| Restricted | 375,721,923 | 278,281,992 | 220,783,631 | 260,502,317 |
| Unrestricted | 214,823,899 | 447,652,339 | 417,264,621 | 430,476,942 |
| Total primary government net assets | $ 1,930,834,143 | $ 2,330,733,875 | $2,521,773,679 | $ 3,038,278,534 |

| NET ASSETS | Fiscal Year 2005-06 |
|---|---|
| Governmental activities | |
| Invested in capital assets, net of related debt | $ 2,443,905,934 |
| Restricted | 345,147,265 |
| Unrestricted | 561,333,573 |
| Total governmental activities net assets | $ 3,350,386,772 |
| Business-type activities | |
| Invested in capital assets, net of related debt | $ 1,253,947 |
| Restricted | 7,556 |
| Unrestricted | (4,568,970) |
| Total business-type activities net assets | $ (3,307,467) |
| Primary government | |
| Invested in capital assets, net of related debt | $ 2,445,159,881 |
| Restricted | 345,154,821 |
| Unrestricted | 556,764,603 |
| Total primary government net assets | $ 3,347,079,305 |

Prior to fiscal year 2001-02, the schedule of net assets by component is not available due to the initial year of GASB Statement No. 34 presentation.

# Maricopa County
# Changes in Net Assets

Last Five Fiscal Years
*(accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| **Expenses** | | | | | |
| Governmental activities: | | | | | |
| General government | $ 124,501,063 | $ 181,265,791 | $ 185,518,463 | $ 157,764,168 | $ 163,009,587 |
| Public safety | 490,943,644 | 506,600,904 | 581,443,588 | 685,762,001 | 782,136,857 |
| Highways and streets | 52,464,778 | 51,016,886 | 44,392,614 | 63,014,453 | 70,418,156 |
| Health, welfare and sanitation | 304,220,867 | 335,607,743 | 332,380,442 | 439,784,002 | 433,776,254 |
| Culture and recreation | 25,453,164 | 27,488,028 | 27,963,450 | 33,068,497 | 32,596,971 |
| Education | 16,675,171 | 17,386,261 | 19,170,903 | 18,397,229 | 20,220,846 |
| Interest on long-term debt | 11,557,524 | 11,446,165 | 8,249,310 | 7,827,876 | 7,763,995 |
| Total governmental activities expenses | 1,025,816,211 | 1,130,811,778 | 1,199,118,770 | 1,405,618,226 | 1,509,922,666 |
| Business-type activities: | | | | | |
| Medical Center | 340,556,596 | 366,425,283 | 371,991,804 | 168,986,980 | |
| Arizona Health Care Cost Containment System (AHCCCS) — Acute Health Care program | 93,168,287 | 109,142,148 | 167,346,474 | 132,314,013 | 40,048,082 |
| AHCCCS—Arizona Long-Term Care System (ALTCS) program | 241,654,207 | 232,991,015 | 273,164,762 | 252,178,102 | 56,657,239 |
| Non-AHCCCS health care programs (Senior Select) | 66,767,140 | 75,004,905 | 82,737,548 | | |
| Solid Waste Management | | | | | 2,400,374 |
| Other business-type activities | 639,546 | 1,615,848 | 1,336,866 | 29,911,332 | |
| Total business-type activities expenses | 742,785,776 | 785,179,199 | 896,577,454 | 583,390,427 | 99,105,695 |
| Total primary government expenses | $1,768,601,987 | $1,915,990,977 | $2,095,696,224 | $1,989,008,653 | $1,609,028,361 |
| **Program Revenues** | | | | | |
| Governmental activities: | | | | | |
| Charges for services: | | | | | |
| General government | $ 24,457,239 | $ 26,357,344 | $ 26,589,393 | $ 37,213,997 | $ 45,332,986 |
| Public safety | 81,687,973 | 71,880,262 | 78,288,469 | 84,213,640 | 102,807,289 |
| Highways and streets | 1,451,293 | 1,563,228 | 1,769,524 | 6,550,179 | 12,380,453 |
| Health, welfare and sanitation | 22,917,356 | 24,243,241 | 26,745,928 | 28,100,481 | 33,726,958 |
| Culture and recreation | 8,358,894 | 8,461,408 | 8,546,372 | 8,954,896 | 9,378,993 |
| Education | 3,057,546 | 2,714,129 | 4,146,571 | 2,383,943 | 82,561 |
| Operating grants and contributions | 281,170,304 | 304,923,484 | 294,296,698 | 382,416,458 | 393,375,512 |
| Capital grants and contributions | 2,712,908 | 44,322,271 | 18,917,753 | 39,017,299 | 42,537,895 |
| Total governmental activities program revenues | 425,813,513 | 484,465,367 | 459,300,708 | 588,850,893 | 639,622,647 |
| Business-type activities: | | | | | |
| Charges for services: | | | | | |
| Medical Center | 291,946,393 | 334,310,122 | 380,554,715 | 158,640,394 | |
| Arizona Health Care Cost Containment System (AHCCCS) Acute Health Care program | 100,104,747 | 115,846,532 | 138,274,739 | 117,680,705 | 29,801,116 |
| AHCCCS—Arizona Long-Term Care System (ALTCS) program | 252,343,614 | 240,083,167 | 234,370,191 | 220,784,342 | 53,842,048 |
| Non-AHCCCS health care program (Senior Select) | 64,169,238 | 70,518,591 | 59,656,677 | | |
| Solid Waste Management | | | | | 360,864 |
| Other business-type activities | 44,860 | 106,470 | 230,389 | 21,213,776 | |
| Operating grants and contributions | 6,272,958 | 6,959,432 | 6,681,898 | 2,501,372 | |
| Capital grants and contributions | | | 9,833 | 19,944 | |
| Total business-type activities program revenues | 714,881,810 | 767,824,314 | 819,778,442 | 520,840,533 | 84,004,028 |
| Total primary government program revenues | $1,140,695,323 | $1,252,289,681 | $1,279,079,150 | $1,109,691,426 | $ 723,626,675 |
| **Net (Expense)/Revenue** | | | | | |
| Governmental activities | $ (600,002,698) | $ (646,346,411) | $ (739,818,062) | $ (816,767,333) | $ (870,300,019) |
| Business-type activities | (27,903,966) | (17,354,885) | (76,799,012) | (62,549,894) | (15,101,667) |
| Total primary government net expense | $ (627,906,664) | $ (663,701,296) | $ (816,617,074) | $ (879,317,227) | $ (885,401,686) |

# Maricopa County
# Changes in Net Assets
(Continued)

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| **General Revenues and other Changes in Net Assets** | | | | | |
| Governmental activities: | | | | | |
| Taxes | | | | | |
| Property taxes, levied for general purposes | $ 269,753,187 | $ 295,627,499 | $ 328,580,647 | $ 357,712,304 | $ 388,190,146 |
| Property taxes, levied for Flood Control District | 44,775,297 | 44,302,535 | 50,702,924 | 56,093,885 | 61,763,471 |
| Property taxes, levied for Library District | 9,690,800 | 10,369,080 | 14,414,827 | 15,796,618 | 17,366,792 |
| Property taxes, levied for debt service | 20,250,715 | 19,708,786 | 19,267,865 | | |
| Share of state sales taxes | 325,728,202 | 330,260,143 | 358,056,954 | 397,712,843 | 457,785,985 |
| Sales tax – Jail construction and operation | 98,177,716 | 98,932,138 | 107,441,209 | 119,143,064 | 137,876,660 |
| Surcharge tax – Stadium District | 5,407,664 | 5,240,032 | 5,556,717 | 6,024,355 | 6,498,814 |
| Vehicle license tax | 106,115,829 | 110,603,659 | 116,054,332 | 122,637,827 | 138,003,052 |
| Grants and contributions not restricted to specific programs | 8,700,138 | 1,725,495 | 1,775,295 | 1,813,162 | 1,858,155 |
| Unrestricted investment earnings | 29,404,833 | 16,507,950 | 8,626,732 | 20,995,575 | 29,479,569 |
| Gain (loss) on disposal of capital assets | (8,856,034) | 13,346,055 | 21,601,858 | (18,666,719) | (22,618,680) |
| Miscellaneous | 10,627,773 | 3,061,600 | 3,915,244 | 4,262,227 | 13,558,451 |
| Transfers | (25,752,045) | (16,531,668) | (58,278,148) | (37,047,610) | (43,435,540) |
| Total governmental activities | 894,024,075 | 933,153,304 | 977,716,456 | 1,046,477,531 | 1,186,326,875 |
| Business-type activities: | | | | | |
| Unrestricted investment earnings | 6,359,401 | 2,594,524 | 796,848 | 1,002,779 | 447,790 |
| Gain (loss) on disposal of capital assets | (103,280) | | | | 6,883 |
| Miscellaneous | 1,972,145 | | | | 12,914 |
| Special item – loss on closure of business activity | | | | (108,765,405) | |
| Transfers | 25,752,045 | 16,531,668 | 58,278,148 | 37,047,610 | 43,435,540 |
| Total business-type activities | 33,980,311 | 19,126,192 | 59,074,996 | (70,715,016) | 43,903,127 |
| Total primary government | $ 928,004,386 | $ 952,279,496 | $1,036,791,452 | $ 975,762,515 | $1,230,230,002 |
| **Change in Net Assets** | | | | | |
| Government activities | $ 294,021,377 | $ 286,806,893 | $ 237,898,394 | $ 229,710,198 | $ 316,026,856 |
| Business-type activities | 6,076,345 | 1,771,307 | (17,724,016) | (133,264,910) | 28,801,460 |
| Total primary government | $ 300,097,722 | $ 288,578,200 | $ 220,174,378 | $ 96,445,288 | $ 344,828,316 |

Prior to fiscal year 2001-02, the changes in net assets are not available due to the initial year of GASB Statement No. 34 presentation.

# Maricopa County
# Fund Balances, Governmental Funds

Last Ten Fiscal Years
*(modified accrual basis of accounting)*

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-2001 |
| General Fund | | | | | |
| Reserved | $ 3,371,644 | $ 12,242,094 | $ 4,321,620 | $ 6,368,458 | $ 4,416,236 |
| Unreserved | 78,148,684 | 107,517,591 | 140,716,861 | 154,436,197 | 156,786,153 |
| Total general fund | $ 81,520,328 | $ 119,759,685 | $ 145,038,481 | $ 160,804,655 | $ 161,202,389 |
| All Other Governmental Funds | | | | | |
| Reserved | $ 2,822,944 | $ 2,654,738 | $ 2,435,938 | $ 1,021,537 | $ 1,194,925 |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 111,059,742 | 133,449,337 | 159,549,660 | 143,167,692 | 119,080,975 |
| Capital projects funds | (26,768,397) | 11,519,168 | 25,130,369 | 156,797,383 | 242,663,698 |
| Debt service funds | | | | | 123,383,762 |
| Total all other governmental funds | $ 87,114,289 | $ 147,623,243 | $ 187,115,967 | $ 300,986,612 | $ 486,323,360 |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| General Fund | | | | | |
| Reserved | $ 5,083,202 | $ 3,834,312 | $ 2,400,780 | $ 3,281,552 | $ 25,557,789 |
| Unreserved | 249,039,062 | 288,822,823 | 315,905,112 | 427,995,902 | 539,621,335 |
| Total general fund | $ 254,122,264 | $ 292,657,135 | $ 318,305,892 | $ 431,277,454 | $ 565,179,124 |
| All Other Governmental Funds | | | | | |
| Reserved | $ 23,515,381 | $ 24,618,711 | $ 22,498,657 | $ 23,602,714 | $ 22,460,845 |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 153,208,886 | 156,611,561 | 187,646,410 | 192,187,526 | 259,363,049 |
| Capital projects funds | 145,345,468 | 120,430,525 | 108,561,138 | 129,612,546 | 115,785,803 |
| Debt service funds | 97,344,273 | 81,674,429 | 74,332,552 | 36,643,487 | 18,808,809 |
| Total all other governmental funds | $ 419,414,008 | $ 383,335,226 | $ 393,038,757 | $ 382,046,273 | $ 416,418,506 |

# Maricopa County
# Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

*(modified accrual basis of accounting)*

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 1996-97 | 1997-98 | 1998-99 | 1999-00 |
| **Revenues** | | | | |
| Taxes | $ 240,138,668 | $ 256,680,131 | $ 273,423,421 | $ 296,029,480 |
| Licenses and permits | 13,324,933 | 14,882,655 | 17,067,513 | 22,187,021 |
| Intergovernmental | 617,278,173 | 593,963,445 | 659,408,934 | 783,237,358 |
| Charges for services | 44,579,250 | 54,295,458 | 57,287,860 | 62,026,284 |
| Fines and forfeits | 11,499,560 | 12,460,671 | 13,426,857 | 14,583,372 |
| Special assessment | | | | |
| Miscellaneous | 42,075,258 | 143,116,936 | 46,279,528 | 49,295,439 |
| Total revenues | 968,895,842 | 1,075,399,296 | 1,066,894,113 | 1,227,358,954 |
| **Expenditures** | | | | |
| General government | 83,288,504 | 76,045,723 | 92,526,980 | 91,629,129 |
| Public safety | 312,469,016 | 338,229,571 | 364,823,901 | 422,453,691 |
| Highway and streets | 41,937,037 | 38,787,702 | 52,048,136 | 55,450,402 |
| Health, welfare and sanitation | 295,239,781 | 335,143,437 | 353,141,055 | 278,987,186 |
| Culture and recreation | 35,307,331 | 10,681,908 | 13,339,246 | 15,302,763 |
| Education | 1,138,321 | 10,810,535 | 13,627,432 | 17,853,463 |
| Debt service | | | | |
| Principal | 19,077,158 | 21,082,227 | 22,805,407 | 23,808,586 |
| Interest | 11,799,174 | 11,960,101 | 10,279,203 | 7,908,121 |
| Other | | | | |
| Capital outlay | 242,991,752 | 215,297,901 | 149,600,384 | 181,400,888 |
| Total expenditures | 1,043,248,074 | 1,058,039,105 | 1,072,191,744 | 1,094,794,229 |
| Excess of revenues over (under) expenditures | (74,352,232) | 17,360,191 | (5,297,631) | 132,564,725 |
| **Other financing sources (uses)** | | | | |
| Transfers in | 92,167,569 | 103,198,973 | 112,033,812 | 259,159,435 |
| Transfers out | (61,984,088) | (39,208,492) | (44,192,804) | (268,494,193) |
| Capital lease agreements | 1,064,094 | 2,976,609 | 11,320,208 | 4,542,153 |
| Proceeds from bond issuance | 19,356,467 | 83,236 | 617,869 | |
| Premium on refunding bonds | | | | |
| Payment to escrow agent | | | | |
| Total other financing sources (uses) | 50,604,042 | 67,050,326 | 79,779,085 | (4,792,605) |
| Net change in fund balances | $ (23,748,190) | $ 84,410,517 | $ 74,481,454 | $ 127,772,120 |
| Debt service as a percentage of non capital expenditures | 3.9% | 3.9% | 3.6% | 3.5% |

| Fiscal Year | | | | | |
|---|---|---|---|---|---|
| 2000-01 | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| $ 316,624,353 | $ 343,037,203 | $ 474,876,462 | $ 524,751,335 | $ 556,751,810 | $ 601,231,444 |
| 23,688,768 | 26,106,311 | 28,192,974 | 31,629,382 | 34,765,632 | 42,266,662 |
| 803,712,695 | 831,668,101 | 745,697,718 | 778,964,259 | 904,156,166 | 1,025,737,248 |
| 65,836,359 | 68,770,386 | 66,499,607 | 71,682,924 | 74,735,757 | 86,925,888 |
| 14,908,415 | 15,776,099 | 16,326,795 | 17,166,377 | 21,855,377 | 23,366,008 |
| | | 3,625,508 | 3,584,883 | 3,536,133 | 3,770,790 |
| 65,397,496 | 69,879,317 | 59,899,212 | 48,974,704 | 56,838,888 | 69,589,514 |
| 1,290,168,086 | 1,355,237,417 | 1,395,118,276 | 1,476,753,864 | 1,652,639,763 | 1,852,887,554 |
| 101,678,589 | 99,265,465 | 114,241,982 | 118,226,772 | 130,064,711 | 131,031,069 |
| 459,487,297 | 481,843,123 | 493,435,114 | 563,716,985 | 636,868,683 | 733,244,452 |
| 59,803,451 | 55,240,772 | 44,226,114 | 41,549,321 | 48,811,843 | 47,763,048 |
| 295,158,694 | 311,510,932 | 331,752,530 | 331,028,006 | 437,845,805 | 430,614,292 |
| 16,312,843 | 17,651,564 | 19,388,797 | 19,587,482 | 22,146,913 | 24,625,293 |
| 16,552,929 | 16,560,263 | 17,268,012 | 18,815,487 | 18,014,621 | 18,885,218 |
| 24,091,044 | 39,618,137 | 34,071,393 | 35,159,141 | 15,677,059 | 18,780,267 |
| 7,677,328 | 10,271,627 | 10,423,785 | 8,828,297 | 8,592,525 | 8,497,208 |
| | 1,179,102 | | 266,757 | 11,870 | 17,508 |
| 229,743,778 | 294,010,771 | 315,588,133 | 248,465,695 | 205,929,785 | 232,922,515 |
| 1,210,505,953 | 1,327,151,756 | 1,380,395,860 | 1,385,643,943 | 1,523,963,815 | 1,646,380,870 |
| 79,662,133 | 28,085,661 | 14,722,416 | 91,109,921 | 128,675,948 | 206,506,684 |
| 321,948,526 | 243,650,675 | 386,029,678 | 295,868,643 | 346,549,747 | 314,004,599 |
| (342,528,925) | (269,402,720) | (402,561,346) | (358,012,976) | (395,058,179) | (357,440,139) |
| 165,830 | 9,843,870 | 4,321,656 | 6,333,484 | 8,384,655 | 9,395,689 |
| 111,095,706 | 78,450,670 | | 15,598,262 | 12,000,000 | 3,000,000 |
| | 3,541,257 | | 457,156 | | |
| | (77,980,850) | | (12,353,671) | | (10,605,000) |
| 90,681,137 | (11,897,098) | (12,210,012) | (52,109,102) | (28,123,777) | (41,644,851) |
| $ 170,343,270 | $ 16,188,563 | $ 2,512,404 | $ 39,000,819 | $ 100,552,171 | $ 164,861,833 |
| 3.2% | 4.9% | 4.2% | 3.9% | 1.8% | 1.9% |

# Maricopa County
# Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years
*(modified accrual basis of accounting)*

| Fiscal Year | General Property Taxes | State Sales Tax | Vehicle License Tax | Highway User Fuel Tax | Baseball Stadium Tax |
|---|---|---|---|---|---|
| 1996-97 | $ 240,138,668 | $ 242,352,311 | $ 64,600,858 | $ 73,249,850 | $ 96,058,301 |
| 1997-98 | 256,680,131 | 257,643,630 | 68,309,110 | 67,408,288 | 42,238,411 |
| 1998-99 | 273,423,421 | 279,812,954 | 84,021,288 | 72,392,313 | 386,396 |
| 1999-00 | 296,029,480 | 309,009,200 | 94,431,066 | 77,317,632 | 258,303 |
| 2000-01 | 316,624,353 | 322,429,593 | 100,019,454 | 78,243,269 | 278,259 |
| 2001-02 | 343,037,203 | 325,728,202 | 106,115,829 | 78,285,210 | 128,498 |
| 2002-03 | 370,704,292 | 330,260,143 | 110,603,659 | 82,153,376 | 96,555 |
| 2003-04 | 411,753,409 | 358,056,954 | 123,937,327 | 86,598,735 | 84,018 |
| 2004-05 | 431,584,391 | 397,712,844 | 130,947,139 | 90,566,135 | 61 |
| 2005-06 | 456,855,970 | 457,785,985 | 147,366,085 | 96,972,512 | 5,294 |
| Change 1997-2006 | 90.2% | 88.9% | 128.1% | 32.4% | (100)% |

| Fiscal Year | Rental Car Surcharge | Jail Tax | Street Lighting Assessments | Total Revenues |
|---|---|---|---|---|
| 1996-97 | $ 5,344,085 | N/A | $ 2,502,073 | $ 724,246,146 |
| 1997-98 | 5,387,983 | N/A | 2,799,824 | 700,467,377 |
| 1998-99 | 5,428,828 | $ 41,480,614 | 2,809,062 | 759,754,876 |
| 1999-00 | 5,722,238 | 91,984,716 | 1,934,600 | 876,687,235 |
| 2000-01 | 5,637,184 | 97,752,375 | 3,612,549 | 924,597,036 |
| 2001-02 | 5,407,664 | 98,177,716 | 3,505,969 | 960,386,291 |
| 2002-03 | 5,240,032 | 98,932,138 | 3,471,253 | 1,001,461,448 |
| 2003-04 | 5,556,717 | 107,441,209 | 3,425,632 | 1,096,854,001 |
| 2004-05 | 6,024,355 | 119,143,064 | 3,430,588 | 1,179,408,576 |
| 2005-06 | 6,493,520 | 137,876,660 | 3,770,790 | 1,307,126,816 |
| Change 1997-2006 | 21.5% | 232.4% | 50.7% | 80.5% |

The Vehicle License Tax for fiscal year 1997-98 and all subsequent years, have a combined amount from the General and Transportation Funds.

The Baseball Stadium Tax ended in November 1997, but small amounts continue to be remitted on delinquent tax returns.

The Jail Tax was approved by the voters in the General Election on November 3, 1998. The change in Jail Tax is calculated from fiscal year 1999.

# Maricopa County
# Assessed Value and Estimated Market Value of Taxable Property

Last Ten Fiscal Years
*(in thousands of dollars)*

| Fiscal Year Ended June 30, | Property Values Assessed | | | Total Direct Tax Rate | Total Secured and Unsecured Estimated Market Value | Total Assessed Value as a Percentage of Total Estimated Market Value |
|---|---|---|---|---|---|---|
| | Secured | Unsecured | Total | | | |
| 1996-97 | $ 13,568,692 | $ 774,464 | $ 14,343,156 | 1.6475 | $ 107,933,712 | 13.3% |
| 1997-98 | 14,854,238 | 869,260 | 15,723,498 | 1.6475 | 120,276,555 | 13.1 |
| 1998-99 | 15,891,850 | 921,167 | 16,813,017 | 1.6475 | 128,171,305 | 13.1 |
| 1999-00 | 17,749,278 | 927,553 | 18,676,831 | 1.6248 | 142,792,237 | 13.1 |
| 2000-01 | 19,813,298 | 1,064,418 | 20,877,716 | 1.5748 | 160,906,987 | 13.0 |
| 2001-02 | 21,748,902 | 1,164,233 | 22,913,135 | 1.5448 | 180,653,046 | 12.7 |
| 2002-03 | 23,303,509 | 1,153,538 | 24,457,047 | 1.5448 | 194,235,322 | 12.6 |
| 2003-04 | 26,405,899 | 1,072,089 | 27,477,988 | 1.5448 | 226,293,568 | 12.1 |
| 2004-05 | 28,811,532 | 1,255,455 | 30,066,987 | 1.4748 | 245,835,672 | 12.2 |
| 2005-06 | 31,886,842 | 1,310,377 | 33,197,219 | 1.4611 | 273,817,028 | 12.1 |

Secured and Unsecured assessed property values and estimated market values are determined each calendar year. The tax rates are applicable beginning July 1st of the next fiscal year. The Board of Supervisors approves the tax rates on the third Monday of August.

Source: Maricopa County Department of Finance – Property Tax Division.

# Maricopa County
# Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

| | County Direct Rates | | | | |
|---|---|---|---|---|---|
| Fiscal Year | County Operating | General Obligation Debt Service | Flood Control District | County Library District | Total Direct |
| 1996-97 | 1.1054 | 0.1575 | 0.3425 | 0.0421 | 1.6475 |
| 1997-98 | 1.1265 | 0.1364 | 0.3425 | 0.0421 | 1.6475 |
| 1998-99 | 1.1472 | 0.1312 | 0.3270 | 0.0421 | 1.6475 |
| 1999-00 | 1.1884 | 0.1085 | 0.2858 | 0.0421 | 1.6248 |
| 2000-01 | 1.1641 | 0.1152 | 0.2534 | 0.0421 | 1.5748 |
| 2001-02 | 1.1832 | 0.0876 | 0.2319 | 0.0421 | 1.5448 |
| 2002-03 | 1.2108 | 0.0800 | 0.2119 | 0.0421 | 1.5448 |
| 2003-04 | 1.2108 | 0.0700 | 0.2119 | 0.0521 | 1.5448 |
| 2004-05 | 1.2108 | 0.0000 | 0.2119 | 0.0521 | 1.4748 |
| 2005-06 | 1.1971 | 0.0000 | 0.2119 | 0.0521 | 1.4611 |

| | Overlapping Rates | | | | | | |
|---|---|---|---|---|---|---|---|
| Fiscal Year | State of Arizona | Education Equalization | Central Arizona Water Conservation District | Other Special Districts | Community College District | School Districts | Cities |
| 1996-97 | 0.0000 | 0.5300 | 0.1400 | 1 - 6.4642 | 1.0476 | .1131 - 10.2185 | 0 - 2.2074 |
| 1997-98 | 0.0000 | 0.5300 | 0.1400 | 0 - 4.3496 | 1.1346 | .8314 - 12.0368 | 0 - 2.2011 |
| 1998-99 | 0.0000 | 0.5300 | 0.1400 | 0 - 3.4931 | 1.1125 | .1141 - 10.6396 | 0 - 2.2011 |
| 1999-00 | 0.0000 | 0.5217 | 0.1400 | 0 - 2.9871 | 1.1285 | .2751 - 10.0452 | 0 - 2.2512 |
| 2000-01 | 0.0000 | 0.5123 | 0.1300 | 0 - 3.3260 | 1.1194 | .1186 - 9.4925 | 0 - 2.0816 |
| 2001-02 | 0.0000 | 0.4974 | 0.1300 | 0 - 4.0000 | 1.1107 | .1120 - 9.2148 | 0 - 2.2390 |
| 2002-03 | 0.0000 | 0.4889 | 0.1300 | 0 - 5.1000 | 1.1127 | .4684 - 13.6519 | 0 - 2.0415 |
| 2003-04 | 0.0000 | 0.4717 | 0.1200 | 0 - 3.6500 | 1.0785 | .7731 - 11.8075 | 0 - 2.6733 |
| 2004-05 | 0.0000 | 0.4560 | 0.1200 | 1 - 3.8600 | 1.0372 | 1.0947 - 14.3477 | 0 - 2.4060 |
| 2005-06 | 0.0000 | 0.4358 | 0.1200 | 0 - 3.8600 | 0.8936 | 0.7910 - 14.3301 | 0 - 1.4204 |

Source: Maricopa County Department of Finance – Property Tax Division.

All tax rates are per $100 assessed valuation.

Note: Rates for the County General Obligation Debt Service are set annually at a level sufficient to pay the interest on all bonds then outstanding and the annual installment of the principal becoming due and payable in the next year.

# Maricopa County
# Principal Property Tax Payers
Current Year and Nine Years Ago

| Taxpayer | 2005-06 Secondary Valuation | 2005-06 Rank | 2005-06 Percentage of Total County Assessed Value | 1996-97 Secondary Valuation | 1996-97 Rank | 1996-97 Percentage of Total County Assessed Value |
|---|---|---|---|---|---|---|
| Arizona Public Service | $ 960,770,161 | 1 | 2.90% | $ 859,289,610 | 1 | 5.99% |
| Qwest/US West | 430,859,239 | 2 | 1.30 | 358,933,081 | 2 | 2.50 |
| Southern California Edison Co. | 165,327,964 | 3 | 0.50 | 278,454,289 | 4 | 1.94 |
| Southwest Gas Corporation | 148,557,030 | 4 | 0.45 | 87,239,909 | 8 | 0.61 |
| El Paso Electric Co. | 136,742,115 | 5 | 0.41 | 310,102,712 | 3 | 2.16 |
| Cox Communications | 103,396,395 | 6 | 0.31 | | | |
| Public Service Company of New Mexico | 78,035,265 | 7 | 0.24 | 150,127,858 | 6 | 1.05 |
| Intel Corporation | 72,236,151 | 8 | 0.22 | 22,849,968 | 14 | 0.16 |
| Target Corporation | 65,925,348 | 9 | 0.20 | | | |
| Wells Fargo Bank | 65,614,265 | 10 | 0.20 | | | |
| Safeway, Inc. | 62,843,996 | 11 | 0.19 | | | |
| Southern California Public Power Authority | 61,459,710 | 12 | 0.19 | 103,426,513 | 7 | 0.72 |
| AT&T | 58,591,197 | 13 | 0.18 | 28,583,484 | 11 | 0.20 |
| Wal-Mart Stores, Inc | 55,635,992 | 14 | 0.17 | | | |
| Scottsdale Fashion Square Partnership | 49,351,445 | 15 | 0.15 | 21,749,570 | 16 | 0.15 |
| Albertson's | 44,951,516 | 16 | 0.14 | | | |
| Freescale Semiconductor Inc. | 43,491,886 | 17 | 0.13 | | | |
| Metropolitan Life Insurance Company | 37,414,493 | 18 | 0.11 | | | |
| Panda Gila River, LP | 37,409,399 | 19 | 0.11 | | | |
| Mesquite Power LLC | 35,807,239 | 20 | 0.11 | | | |
| Motorola, Inc. | | | | 169,934,602 | 5 | 1.18 |
| Los Angeles Dept of Water & Power | | | | 78,084,778 | 9 | 0.54 |
| Evans Withycombe Residential | | | | 37,159,347 | 10 | 0.26 |
| MLH Investors | | | | 28,133,903 | 12 | 0.20 |
| First Interstate Bank | | | | 25,492,376 | 13 | 0.18 |
| MONY PSM/PSP | | | | 22,269,682 | 15 | 0.16 |
| McDonnell Douglas Realty & Helicopter | | | | 20,334,143 | 17 | 0.14 |
| Shorenstein Co./Realty Investors LP | | | | 20,247,735 | 18 | 0.14 |
| Southwestco Wireless LP | | | | 20,189,091 | 19 | 0.14 |
| Scottsdale Princess Partnership | | | | 17,545,872 | 20 | 0.12 |
| Total Principal Taxpayers | $ 2,714,420,806 | | 8.21% | $ 2,660,148,523 | | 18.54% |
| Countywide Secondary Valuation | $33,197,218,398 | | | $ 14,343,156,861 | | |

Source: Maricopa County Treasurer's Office.

# Maricopa County
# Property Tax Levies and Collections
Last Ten Fiscal Years

| Fiscal Year Ended June 30, | County Tax Levied For the Fiscal Year | Collected within the Fiscal Year of the Levy | | Collections In Subsequent Years | Total Collections to Date | |
|---|---|---|---|---|---|---|
| | | Amount | Percentage of Levy | | Amount | Percentage of Levy |
| 1996-97 | $ 221,234,454 | $ 217,305,000 | 98.22% | $ 4,236,037 | $ 221,541,037 | 100.14% |
| 1997-98 | 239,451,425 | 235,367,920 | 98.29 | 4,450,301 | 239,818,221 | 100.15 |
| 1998-99 | 257,557,253 | 251,828,489 | 97.78 | 4,905,589 | 256,734,078 | 99.68 |
| 1999-00 | 279,978,758 | 272,985,725 | 97.50 | 5,642,075 | 278,627,800 | 99.52 |
| 2000-01 | 302,546,405 | 293,824,613 | 97.12 | 6,207,082 | 300,031,695 | 99.17 |
| 2001-02 | 327,717,255 | 315,788,529 | 96.36 | 7,776,650 | 323,565,179 | 98.73 |
| 2002-03 | 352,679,730 | 341,135,608 | 96.73 | 7,512,208 | 348,647,816 | 98.86 |
| 2003-04 | 392,827,196 | 383,224,353 | 97.56 | 7,332,309 | 390,556,662 | 99.42 |
| 2004-05 | 411,881,140 | 402,111,242 | 97.63 | 6,097,181 | 408,208,423 | 99.11 |
| 2005-06 | 451,253,280 | 438,441,057 | 97.16 | | 438,441,057 | 97.16 |

Note: Collections to date may exceed 100%, as the initial amount levied is not updated to reflect any adjustments or exemptions arising from taxpayer disputes.

| Fiscal Year Ended June 30, | County Tax Levied for the Fiscal Year | | | | |
|---|---|---|---|---|---|
| | County Operating | Debt Service | Flood Control District | County Library | Total County |
| 1996-97 | $ 154,487,036 | $ 22,590,472 | $ 38,118,477 | $ 6,038,469 | $ 221,234,454 |
| 1997-98 | 169,045,638 | 21,446,852 | 42,339,342 | 6,619,593 | 239,451,425 |
| 1998-99 | 183,750,071 | 22,058,679 | 44,670,223 | 7,078,280 | 257,557,253 |
| 1999-00 | 207,540,697 | 20,264,361 | 44,310,754 | 7,862,946 | 279,978,758 |
| 2000-01 | 225,396,514 | 24,051,128 | 44,309,245 | 8,789,518 | 302,546,405 |
| 2001-02 | 252,676,223 | 20,071,906 | 45,322,696 | 9,646,430 | 327,717,255 |
| 2002-03 | 277,949,612 | 19,565,638 | 44,868,063 | 10,296,417 | 352,679,730 |
| 2003-04 | 308,122,580 | 19,234,591 | 51,153,993 | 14,316,032 | 392,827,196 |
| 2004-05 | 339,882,099 | 0 | 56,334,141 | 15,664,900 | 411,881,140 |
| 2005-06 | 371,224,118 | 0 | 62,733,411 | 17,295,751 | 451,253,280 |

Source: Maricopa County Department of Finance – Property Tax Division.

# Maricopa County
# Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

| Fiscal Year Ended June 30, | General Bonded Debt: General Obligation Bonds | General Bonded Debt: Percentage of Assessed Property Value (a) | General Bonded Debt: Per Capita (b) |
|---|---|---|---|
| 1996-97 | $154,555,000 | 1.08% | 55.10 |
| 1997-98 | 137,215,000 | 0.87 | 47.17 |
| 1998-99 | 119,045,000 | 0.71 | 39.62 |
| 1999-00 | 99,910,000 | 0.53 | 32.27 |
| 2000-01 | 79,595,000 | 0.38 | 24.90 |
| 2001-02 | 58,370,000 | 0.25 | 17.72 |
| 2002-03 | 39,515,000 | 0.16 | 11.66 |
| 2003-04 | 20,165,000 | 0.07 | 5.76 |
| 2004-05 | 0 | 0.00 | 0.00 |
| 2005-06 | 0 | 0.00 | 0.00 |

| Fiscal Year Ended June 30, | Other Governmental Activities Debt: Lease Revenue Bonds | Lease Trust Certificates | Stadium District Rev. Bonds | Special Assessment | Certificates of Participation | Capital Leases | Installment Purchase Agreements |
|---|---|---|---|---|---|---|---|
| 1996-97 | $ | $ | $ 66,670,000 | $ 685,597 | $ 24,853,992 | $ 9,596,021 | $ |
| 1997-98 | | | 64,150,185 | 546,798 | 23,998,943 | 17,684,054 | |
| 1998-99 | | | 60,824,685 | 996,939 | 20,667,686 | 17,633,952 | |
| 1999-00 | | | 57,629,259 | 729,448 | 17,222,210 | 18,121,511 | |
| 2000-01 | 104,355,000 | | 55,107,043 | 589,431 | 13,575,118 | 14,225,356 | |
| 2001-02 | 104,355,000 | | 58,225,000 | 458,977 | 9,804,315 | 19,442,376 | |
| 2002-03 | 91,558,756 | | 57,225,000 | 368,573 | 5,808,084 | 19,414,905 | |
| 2003-04 | 93,569,382 | | 55,225,000 | 343,102 | 0 | 10,820,105 | |
| 2004-05 | 101,101,501 | 10,812,000 | 52,735,000 | 235,458 | 5,500,000 | 13,507,633 | 892,254 |
| 2005-06 | 81,188,067 | 9,212,000 | 50,050,000 | 154,267 | 5,115,000 | 16,312,891 | 546,202 |

| Fiscal Year Ended June 30, | Business Type Activities: Lease Revenue Bonds | Certificates of Participation | Installment Purchase Agreements (d) | Total Primary Government (c) | Percentage of Assessed Property Value (a) | Per Capita (b) |
|---|---|---|---|---|---|---|
| 1996-97 | $ | $ 4,890,041 | $ 2,609,341 | $263,859,992 | 1.84% | $ 94.07 |
| 1997-98 | | 2,940,289 | 1,989,402 | 248,524,671 | 1.58 | 85.43 |
| 1998-99 | | 1,058,574 | 1,125,158 | 221,351,994 | 1.32 | 73.66 |
| 1999-00 | | 5,666,171 | 608,794 | 199,887,393 | 1.07 | 64.56 |
| 2000-01 | 20,500,000 | 11,824,853 | 3,252,270 | 303,024,071 | 1.45 | 94.81 |
| 2001-02 | 20,500,000 | 11,768,519 | 2,607,815 | 285,532,002 | 1.25 | 86.69 |
| 2002-03 | 17,986,244 | 10,940,368 | 2,350,524 | 245,167,454 | 1.00 | 72.35 |
| 2003-04 | 16,670,618 | 5,865,000 | 1,252,049 | 203,910,256 | 0.74 | 58.24 |
| 2004-05 | 43,499 | 0 | 0 | 184,827,345 | 0.61 | 50.84 |
| 2005-06 | 36,933 | 0 | 0 | 162,615,360 | 0.49 | 42.88 |

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(a) See Assessed Value and Estimated Market Value of Taxable Property schedule for assessed property value data.
(b) Population data can be found in the Demographic and Economic Statistics schedule.
(c) Includes general bonded debt, other governmental activities, and business-type activities debt.
(d) Prior to FY 2002, Installment Purchase Agreements include Capital Leases.

# Maricopa County
# Legal Debt Margin Information
Last Ten Fiscal Years

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 1996-97 | 1997-98 | 1998-99 | 1999-00 | 2000-01 |
| Debt limit | $2,151,473,529 | $2,358,524,729 | $ 2,521,952,589 | $2,801,524,627 | $3,131,657,332 |
| Total net general obligation debt | 135,502,982 | 117,832,943 | 98,670,000 | 79,595,000 | 58,205,000 |
| Legal debt margin | $2,015,970,547 | $2,240,691,786 | $ 2,423,282,589 | $2,721,929,627 | $3,073,452,332 |
| Total net debt applicable to the limit as a percentage of debt limit | 6.30% | 5.00% | 3.91% | 2.84% | 1.86% |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| Debt limit | $3,436,970,172 | $3,668,557,092 | $ 4,121,698,129 | $ 4,510,048,001 | $ 4,979,582,760 |
| Total net general obligation debt | 57,596,083 | 38,792,654 | 20,165,000 | | |
| Legal debt margin | $3,379,374,089 | $3,629,764,438 | $ 4,101,533,129 | $ 4,510,048,001 | $ 4,979,582,760 |
| Total net debt applicable to the limit as a percentage of debt limit | 1.68% | 1.06% | 0.49% | 0% | 0% |

Legal Debt Margin Calculation for Fiscal Year 2005-06

| | |
|---|---|
| Assessed Value | $33,197,218,398 |
| Debt limit (15% of assessed value) | 4,979,582,760 |
| Debt applicable to limit: | |
| General obligation bonds | |
| Total net debt applicable to limit | |
| Legal debt margin | $ 4,979,582,760 |

Note: The Arizona Constitution, Article 9, Section 8, states that a County may become indebted for an amount not to exceed fifteen percent of taxable property.

# Maricopa County
# Pledged Revenue Coverage
Last Ten Fiscal Years

Stadium District Revenue Bonds

| Fiscal Year | Gross Revenue | Net Revenue Available For Debt Service (1) | Debt Service Requirements Principal | Interest | Total | Gross Coverage | Net Coverage |
|---|---|---|---|---|---|---|---|
| 1996-97 | $ 8,776,890 | $ 12,490,055 | $ 1,460,000 | $ 2,941,961 | $ 4,401,961 | 199% | 284% |
| 1997-98 | 7,079,357 | 9,756,245 | 2,594,815 | 3,995,066 | 6,589,881 | 107% | 148% |
| 1998-99 | 5,972,846 | 8,987,531 | 3,400,500 | 3,381,131 | 6,781,631 | 88% | 133% |
| 1999-00 | 5,911,689 | 9,374,409 | 3,285,426 | 2,207,768 | 5,493,194 | 108% | 171% |
| 2000-01 | 5,909,719 | 9,743,378 | 2,607,216 | 3,078,606 | 5,685,822 | 104% | 171% |
| 2001-02 | 4,172,913 | 8,188,248 | 1,620,168 | 1,593,307 | 3,213,475 | 130% | 255% |
| 2002-03 | 5,565,801 | 8,658,371 | 1,000,000 | 2,945,548 | 3,945,548 | 141% | 219% |
| 2003-04 | 5,972,808 | 9,512,699 | 2,000,000 | 2,918,480 | 4,918,480 | 121% | 193% |
| 2004-05 | 6,533,419 | 10,320,528 | 2,490,000 | 2,873,964 | 5,363,964 | 122% | 192% |
| 2005-06 | 7,018,591 | 10,697,550 | 2,685,000 | 2,738,844 | 5,423,844 | 129% | 197% |

Special Assessment Bonds

| Fiscal Year | Gross Revenue | Net Revenue Available For Debt Service (1) | Debt Services Requirements Principal | Interest | Total | Gross Coverage | Net Coverage |
|---|---|---|---|---|---|---|---|
| 1996-97 | $ 307,529 | $ 203,075 | $ 161,781 | $ 65,062 | $ 226,843 | 136% | 90% |
| 1997-98 | 180,180 | 131,790 | 197,741 | 53,724 | 251,465 | 72% | 52% |
| 1998-99 | 352,643 | 145,149 | 269,907 | 69,377 | 339,284 | 104% | 43% |
| 1999-00 | 280,976 | 152,887 | 208,160 | 65,078 | 273,238 | 103% | 56% |
| 2000-01 | 125,432 | 137,444 | 93,828 | 47,047 | 140,875 | 89% | 98% |
| 2001-02 | 320,841 | 195,439 | 223,211 | 39,635 | 262,846 | 122% | 74% |
| 2002-03 | 153,188 | 249,963 | 66,090 | 32,574 | 98,664 | 155% | 253% |
| 2003-04 | 158,646 | 295,985 | 85,577 | 27,047 | 112,624 | 141% | 263% |
| 2004-05 | 25,503 | 193,014 | 107,644 | 20,830 | 128,474 | 20% | 150% |
| 2005-06 | 60,481 | 157,670 | 81,191 | 14,634 | 95,825 | 63% | 165% |

Note: Details regarding the outstanding debt can be found in the notes to the financial statements.

(1) Net revenue available for debt service consists of gross revenues plus beginning fund balance less expenditures not covered by bond proceeds and all transfers not applicable to debt retirement. Fund balance is included in net revenue since it represents unexpended pledged revenues.

# Maricopa County
# Demographic and Economic Statistics
Last Ten Fiscal Years

| | Fiscal Year 1996-97 | Fiscal Year 1997-98 | Fiscal Year 1998-99 | Fiscal Year 1999-00 | Fiscal Year 2000-01 |
|---|---|---|---|---|---|
| Unemployment Rate (June 30,) | | | | | |
| County | 3.60% | 2.60% | 2.90% | 2.30% | 3.70% |
| State | 4.60% | 4.30% | 4.50% | 4.00% | 4.70% |
| United States | 5.00% | 4.50% | 4.30% | 4.00% | 4.60% |
| | | | | | |
| Population/Income Statistics | | | | | |
| Income | $ 68,656,472,000 | $75,639,499,000 | $ 80,924,901,000 | $ 89,771,608,000 | $ 92,913,124,000 |
| Population | 2,805,009 | 2,909,040 | 3,004,985 | 3,096,343 | 3,196,231 |
| Per Capita | $ 24,476 | $ 26,002 | $ 26,930 | $ 28,993 | $ 29,070 |

| | Fiscal Year 2001-02 | Fiscal Year 2002-03 | Fiscal Year 2003-04 | Fiscal Year 2004-05 | Fiscal Year 2005-06 |
|---|---|---|---|---|---|
| Unemployment Rate (June 30,) | | | | | |
| County | 5.00% | 5.30% | 4.40% | 4.10% | 3.60% |
| State | 6.00% | 5.70% | 5.00% | 4.70% | 4.20% |
| United States | 5.80% | 6.30% | 4.60% | 5.00% | 4.60% |
| | | | | | |
| Population/Income Statistics | | | | | |
| Income | $ 93,544,549,000 | $96,998,974,000 | $102,277,852,000 | $111,103,573,000 | $114,336,686,974 |
| Population | 3,293,606 | 3,388,768 | 3,501,001 | 3,635,528 | 3,792,675 |
| Per Capita | $ 28,402 | $ 28,624 | $ 29,214 | $ 30,561 | $ 30,147 |

Source: Workforce Informer Arizona at www.workforce.az.gov for unemployment rate, population, income and per capita statistics.
Population, income and per capita were adjusted for Fiscal Years 2001, 2002, 2003, 2004 and 2005 due to updated data and more accurate estimates.
Income for fiscal year 2006 was not available. The amount provided is an estimate based on a 2.91% growth rate.

# Maricopa County
# Principal Employers
Current Year and Nine Years Ago

| | 2006 | | | 1997 | | |
|---|---|---|---|---|---|---|
| Employer | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| State of Arizona | 49,305 | 1 | 2.58% | 60,592 | 1 | 4.51% |
| Wal-Mart Stores | 28,800 | 2 | 1.51% | | | |
| Banner Health Systems | 16,400 | 3 | .86% | | | |
| City of Phoenix | 14,166 | 4 | .74% | 11,393 | 4 | .85% |
| Maricopa County | 13,274 | 5 | .70% | 12,025 | 3 | .89% |
| Wells Fargo & Company | 11,800 | 6 | .62% | | | |
| Fry's Food and Drug Stores | 11,780 | 7 | .62% | | | |
| U.S. Postal Services | 11,700 | 8 | .61% | 10,633 | 5 | .79% |
| Arizona State University | 11,533 | 9 | .60% | 7,672 | 8 | .57% |
| Honeywell Aerospace | 10,700 | 10 | .56% | | | |
| Motorola | | | | 19,350 | 2 | 1.44% |
| Samaritan Health Services | | | | 10,800 | 6 | .80% |
| Allied Signal Inc. | | | | 8,750 | 7 | .65% |
| Pinnacle West Capital Corp. | | | | 7,335 | 9 | .55% |
| U.S. West | | | | 7,300 | 10 | .54% |
| JP Morgan Chase & Co. | | | | | | |
| Target | | | | | | |
| American Express | | | | | | |
| Total for Principal Employers | 179,458 | | 9.4% | 155,850 | | 11.59% |
| Total Employment in Maricopa County As of June 30 | 1,907,700 | | | 1,344,300 | | |

Source: Greater Phoenix Economic Council at www.gpec.org for major employers.
Workforce Informer Arizona at www.workforce.az.gov for total employed in Maricopa County.
Difference in number of employees reported on this report for Maricopa County and the next report is due to the next report using budgeted full time employees.

# Maricopa County
# Budgeted Full-time Equivalent County Employees by Function/Program
Last Five Fiscal Years

| Function/Program | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---|---|---|---|---|---|
| General Government | | | | | |
| Board of Supervisors | 25 | 25 | 24 | 24 | 22 |
| Call Center | 33 | 34 | 33 | 33 | 33 |
| County Assessor | 322 | 322 | 321 | 321 | 331 |
| County Manager | 18 | 11 | 12 | 13 | 21 |
| Elections | 54 | 54 | 54 | 54 | 54 |
| Facilities Management | 235 | 248 | 245 | 301 | 263 |
| Finance | 43 | 44 | 48 | 42 | 44 |
| Human Resources | 67 | 66 | 51 | 51 | 55 |
| Information Technology | 67 | 66 | 61 | 63 | 109 |
| Internal Audit | 16 | 16 | 15 | 15 | 15 |
| Management and Budget | 22 | 22 | 20 | 21 | 32 |
| Materials Management | 39 | 40 | 36 | 35 | 35 |
| Other General Government | 136 | 141 | 132 | 140 | 141 |
| Recorder | 71 | 71 | 70 | 70 | 80 |
| Total Compensation | 15 | 16 | 25 | 26 | 26 |
| Treasurer | 64 | 64 | 64 | 59 | 59 |
| Public Safety | | | | | |
| Adult Probation | 1,175 | 1,092 | 1,072 | 1,153 | 1,193 |
| Clerk of Superior Court | 666 | 689 | 684 | 710 | 743 |
| Constables | 30 | 30 | 30 | 30 | 30 |
| County Attorney | 829 | 917 | 915 | 990 | 992 |
| Court System | 1,845 | 1,846 | 1,849 | 1,965 | 2,053 |
| Emergency Management | 15 | 15 | 14 | 15 | 15 |
| Flood Control | 223 | 226 | 224 | 227 | 208 |
| Juvenile Probation | 828 | 869 | 833 | 1,012 | 966 |
| Medical Examiner | 64 | 63 | 65 | 66 | 70 |
| Planning & Development | 115 | 125 | 125 | 159 | 190 |
| Public Fiduciary | 35 | 35 | 34 | 34 | 36 |
| Sheriff | 2,465 | 2,488 | 2,494 | 3,214 | 3,558 |
| Correctional Health | 264 | 265 | 262 | 381 | 348 |
| Integrated Criminal Justice Info | 14 | 15 | 22 | 19 | 18 |
| Highways and Streets | | | | | |
| Transportation | 504 | 478 | 479 | 479 | 477 |
| Health, Welfare and Sanitation | | | | | |
| Animal Control | 133 | 140 | 141 | 144 | 149 |
| Environmental Services | 283 | 274 | 282 | 303 | 197 |
| Human Services | 368 | 369 | 368 | 461 | 463 |
| Other Health, Welfare and Sanitation | 115 | 108 | 40 | 40 | 41 |
| Public Health | 523 | 535 | 542 | 557 | 575 |
| Culture and Recreation | | | | | |
| Library District | 136 | 136 | 136 | 147 | 150 |
| Parks and Recreation | 98 | 104 | 104 | 86 | 88 |
| Stadium District | 4 | 4 | 4 | 5 | 5 |
| Education | | | | | |
| Superintendent of Schools | 30 | 30 | 33 | 32 | 33 |
| Medical Center & Health Plans | 3,975 | 3,683 | 3,944 | 4,050 | 0 |
| Other Business-Type Activities | | | | | |
| Solid Waste | 12 | 14 | 13 | 12 | 13 |
| | 15,976 | 15,790 | 15,920 | 17,559 | 13,931 |

Source: County Management and Budget Department.

# Maricopa County
# Operating Indicators by Function/Program
Last Five Fiscal Years

| Function/Program | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---|---|---|---|---|---|
| General Government | | | | | |
| County Assessor | | | | | |
| Number of parcels assessed | 1,214,539 | 1,259,703 | 1,305,716 | 1,361,695 | 1,339,473 |
| Elections | | | | | |
| Registered voters | 1,296,457 | 1,290,457 | 1,552,421 | 1,573,606 | 1,475,218 |
| Number voting (1) | 723,867 | 723,867 | 1,211,963 | 1,211,963 | 899,484 |
| Management and Budget | | | | | |
| Number of dept/fund budgets | N/A (5) | 163 | 52 | 52 | 52 |
| Average cost per dept. budget administered | N/A (2) | $ 8,989 | $ 9,4456 | $ 10,010 | $ 20,531 |
| Staff hours spent on Board briefings | 264 | 377 | 612 | 312 | 600 |
| Public Safety | | | | | |
| Adult Probation | | | | | |
| Probationers (including absconders) | 32,671 | 30,216 | 32,001 | 28,631 | 30,631 |
| Community service hours | 864,242 | 853,041 | 769,314 | 891,897 | |
| Collections | $ 36,502,058 | $ 23,772,376 | $ 25,349,639 | $ 28,417,533 | $ 32,078,615 |
| County Attorney | | | | | |
| Adult felony filings | 30,322 | 30,459 | 34,052 | 34,480 | 39,654 |
| Juvenile filings | 9,578 | 8,651 | 9,537 | 9,557 | 13,752 |
| Flood Control District | | | | | |
| Linear miles of watercourses deliniated | N/A (3) | 441 | 1302 | N/A (6) | 260 |
| Presentation, consultation requests completed | N/A (5) | 220 | 495 | 26 | 39 |
| Square miles of watershed studies completed | N/A (5) | 10 | 782 | 1,238 | 1,994 |
| Drainage complaint investigations conducted <30 days | N/A (3) | 269 | 140 | N/A (6) | 149 |
| Justice Courts | | | | | |
| Annual new filings | 351,278 | 355,170 | 348,040 | 375,944 | 379,496 |
| | N/A (3) | | | | 17,630 |
| Total non-jury trials commenced | | 22,777 | 41,238 | 34,615 | |
| Total jury trials commenced | N/A (3) | 71 | 70 | 49 | 49 |
| Juvenile Probation | | | | | |
| Population under 18 years old (estimated) | 861,454 | 878,683 | 896,257 | 914,182 | 932,466 |
| Juveniles brought to detention | 10,287 | 10,119 | 9,916 | 9,782 | 10,029 |
| Average length of detention (days) | 15 | 15 | 17 | 19 | 19 |
| Sheriff | | | | | |
| Number of 911 calls dispatched | N/A (3) | 205,314 | 222,843 | 251,303 | 257,807 |
| Number of non-emergency calls/inquiries | N/A (3) | 305,811 | 294,865 | 297,310 | 268,708 |
| Number of motor vehicle warrant checks | N/A (3) | 112,272 | 125,511 | 132,477 | 136,075 |
| Superior Court | | | | | |
| Annual Case Filings (7) | 136,069 | 145,299 | 155,460 | 154,996 | 157,956 |
| Health, Welfare and Sanitation | | | | | |
| Human Services | | | | | |
| Children served in Headstart Program > 120 days | 3,107 | 2,392 | 2,324 | 2,339 | |
| Community and information referral units | 14,803 | 16,053 | 15,788 | 16,986 | 19,921 |
| Individuals at risk of homelessness due to cost burden of unaffordable housing and utilities | N/A (3) | 201,925 | 201,925 | 201,925 | 201,925 |
| Public Health | | | | | |
| Certified copies of birth or death certificates | 225,224 | 217,686 | 257,249 | 286,124 | 311,980 |
| Number of immunizations | 185,320 | 211,455 | 232,431 | 222,100 | 308,493 |
| Cases of communicable diseases investigated | 2,645 | 3,794 | 3,914 | 3,121 | 2,867 |
| Culture and Recreation | | | | | |
| Library District | | | | | |
| Number of items circulated | N/A (4) | N/A (4) | 3,768,536 | 3,716,554 | 4,271,158 |
| Number of library cards issued | N/A (4) | N/A (4) | 290,492 | 58,118 | 57,732 |
| Number of print, media and electronic items owned | N/A (4) | N/A (4) | 578,879 | 887,682 | 986,390 |
| Education | | | | | |
| Superintendent of Schools | | | | | |
| School districts in Maricopa County | 57 | 58 | 58 | 57 | 58 |
| Students in those districts | 511,578 | 591,149 | 630,352 | 657,519 | |
| Home Schooled students | 7,700 | 8,832 | 10,255 | 11,592 | 8,249 |
| Private School students | 15,000 | 19,200 | 21,724 | 25,793 | 27,585 |
| Medical Center | | | | | |
| Adult Emergency Care Visits | 54,889 | 51,332 | 50,019 | 50,019 | |
| Children's Emergency Care Visits | 22,439 | 21,250 | 17,440 | 17,440 | |
| AHCCCS and ALTCS Plans | | | | | |
| Enrollees (Medicare and Non-Medicare) | 7,635 | 7,175 | N/A (6) | N/A (6) | N/A (6) |

(1) General election November 2002 used for Fiscal Years 2002 and 2003.
(2) Financial data is unavailable to calculate cost per budget.
(3) Information unavailable for Fiscal Year 2002.
(4) Data unavailable as a new computer system was installed in Fiscal Year 2003.
(5) Information is unavailable prior to Fiscal Year 2003.
(6) Information was not available at the time of schedule preparation.
(7) Data was adjusted during fiscal year 2005.

Note: Indicators for Highways and Streets and Other Business-Type Activities are not available.

# Maricopa County
# Capital Asset Statistics by Function/Program
Last Five Fiscal Years

| Function/Program | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---|---|---|---|---|---|
| General Government | | | | | |
| Facilities Management | | | | | |
| Number of buildings owned by Facilities | N/A | N/A | N/A | 353 | 353 |
| Number of buildings maintained by Facilities | N/A | N/A | N/A | 17 | 17 |
| Public Safety | | | | | |
| Flood Control District | | | | | |
| Operating alert stations | 118 | 118 | 118 | 297 | 310 |
| Justice Courts | 23 | 23 | 23 | 23 | 23 |
| Juvenile Courts | 2 | 2 | 2 | 2 | 2 |
| Sheriff | | | | | |
| Inmate beds available (including portable) | 8,287 | 8,873 | 9,570 | 10,062 | 10,062 |
| Number of jail facilities | 4 | 4 | 6 | 6 | 6 |
| Highways and Streets | | | | | |
| Transportation | | | | | |
| Miles of Road | 5,823 | 5,586 | 5,569 | 5,555 | 5,557 |
| Miles of road with paved surfaces | 4,421 | 4,421 | 4,452 | 4,503 | 4,514 |
| Number of major bridges | 25 | 27 | 28 | 28 | 27 |
| Number of total bridges | 258 | 265 | 283 | 299 | 290 |
| Health, Welfare and Sanitation | | | | | |
| Animal Care and Control | | | | | |
| Number of animal shelters | 3 | 3 | 3 | 3 | 3 |
| Public Health | | | | | |
| Number of public health facilities | 2 | 2 | 2 | 2 | 2 |
| Number of WIC facilities | 2 | 2 | 2 | 2 | 2 |
| Culture and Recreation | | | | | |
| Library District | | | | | |
| Number of facilities owned | 2 | 2 | 2 | 2 | 3 |
| Facilities operated | 10 | 11 | 10 | 10 | 10 |
| Bookmobiles | 2 | 2 | 2 | 2 | 1 |
| Parks and Recreation | | | | | |
| Regional county parks | 9 | 9 | 9 | 9 | 9 |
| County managed golf courses | 3 | 3 | 3 | 3 | 3 |
| Total acres managed | 119,301 | 119,307 | 119,239 | 119,261 | 118,754 |
| Conservation areas | 1 | 1 | 1 | 1 | 1 |
| Stadium District | | | | | |
| Major league baseball field | 1 | 1 | 1 | 1 | 1 |
| Solid Waste Management | | | | | |
| Number of transfer stations | 6 | 6 | 6 | 6 | 6 |

Source: Various County Agencies.

Note: Indicators for General Government, Education, and Health Plans are not available.

MARICOPA COUNTY

1871

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