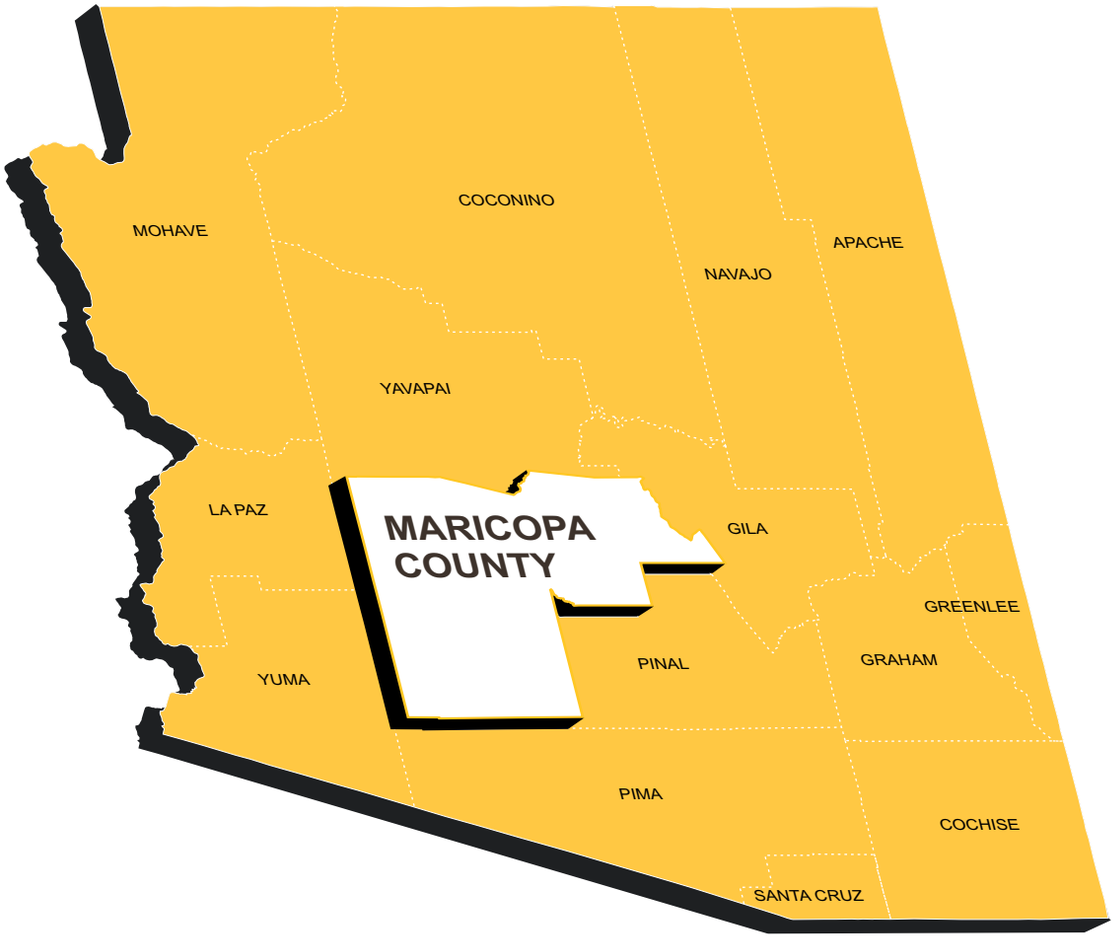
Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2016



Maricopa County, Arizona

www.maricopa.gov

Board of Supervisors

Denny Barney
District 1

Steve Chucri
District 2

Bill Gates
District 3

Clint L. Hickman
District 4

Steve Gallardo
District 5

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2015 to June 30, 2016

Prepared By

Department of Finance

Shelby L. Scharbach, Assistant County Manager – 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

Certificate of Achievement for Excellence in Financial Reporting

Comprehensive Annual Financial Report
Table of Contents
For the Fiscal Year Ended June 30, 2016

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	xi
Certificate of Achievement for Excellence in Financial Reporting	xii

Financial Section

Independent Auditors' Report	1
Management's Discussion and Analysis	5
Basic Financial Statements	
Definitions of Government-wide Financial Statements and Listing of Major Funds	19
Government-wide Financial Statements	
Statement of Net Position	21
Statement of Activities	22
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	24
Statement of Revenues, Expenditures, and Changes in Fund Balances	26
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities	28
Proprietary Funds Financial Statements	
Statement of Net Position	30
Statement of Revenues, Expenses, and Changes in Fund Net Position	31
Statement of Cash Flows	32
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Position	34
Statement of Changes in Fiduciary Net Position	35
Basic Financial Statements – Notes	39
Required Supplementary Information	
Budgetary Comparison Schedules – General Fund and Major Special Revenue Fund	
General Fund	93
Detention Operations Fund	95
Note to Budgetary Comparison Schedules	96
Schedule of the County's Proportionate Share of Net Pension Liability	97
Schedule of Changes in the County's Net Pension Liability and Related Ratios	98

Table of Contents (Continued)
For the Fiscal Year Ended June 30, 2016

	Page
Schedule of County Pension Contributions	100
Notes to Pension Plan Schedules	101
Schedule of Agent OPEB Plans' Funding Progress	102
Modified Approach for Infrastructure Assets	103
Combining and Individual Fund Statements and Schedules	
Listing of Nonmajor Governmental Funds	107
Governmental Funds	
Combining Balance Sheet – Nonmajor Governmental Funds	114
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	130
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
Special Revenue Funds	
Adult Probation Fees Fund	147
Adult Probation Grants Fund	148
Air Quality Fees Fund	149
Air Quality Grants Fund	150
Animal Control Field Operations Fund	151
Animal Control Grants Fund	152
Animal Control License/Shelter Fund	153
Ballpark Operations Fund	154
Cactus League Operations Fund	155
CDBG Housing Trust Fund	156
Check Enforcement Program Fund	157
Child Support Enhancement Fund	158
Children's Issues Education Fund	159
Clerk of Court Fill the Gap Fund	160
Clerk of the Court EDMS Fund	161
Clerk of the Court Grants Fund	162
Conciliation Court Fees Fund	163
County Attorney Fill the Gap Fund	164
County Attorney Grants Fund	165
County Attorney RICO Fund	166
Court Document Retrieval Fund	167
Criminal Justice Enhancement Fund	168
Diversion Fund	169
Domestic Relations Mediation Education Fund	170
Educational Supplemental Program Fund	171
Elections Grants Fund	172
Emancipation Administrative Costs Fund	173
Emergency Management Fund	174
Environmental Services Environmental Health Fund	175
Environmental Services Grants	176

Table of Contents (Continued)

For the Fiscal Year Ended June 30, 2016

	Page
Special Revenue Funds (Continued)	
Expedited Child Support Fund	177
Flood Control Fund	178
Flood Control Grants Fund	179
Human Services Grants Fund	180
Inmate Health Services Fund	181
Inmate Services Fund	182
Judicial Enhancement Fund	183
Justice Court Judicial Enhancement Fund	184
Justice Courts Photo Enforcement Fund	185
Justice Courts Special Revenue Fund	186
Juvenile Probation Diversion Fund	187
Juvenile Probation Grants Fund	188
Juvenile Probation Special Fees Fund	189
Juvenile Restitution Fund	190
Lake Pleasant Recreation Services Fund	191
Law Library Fees Fund	192
Legal Defender Fill the Gap Fund	193
Library District Fund	194
Library District Grants Fund	195
Medical Examiner Grants Fund	196
Non-Departmental Grants Fund	197
Officer Safety Equipment Fund	198
Palo Verde Fund	199
Parks and Recreation Grants Fund	200
Parks Donations Fund	201
Parks Enhancement Fund	202
Parks Souvenir Fund	203
Parks Spur Cross Ranch Conservation Fund	204
Planning and Development Fees Fund	205
Probate Fees Fund	206
Public Defender Fill the Gap Fund	207
Public Defender Grants Fund	208
Public Defender Training Fund	209
Public Health Grants Fund	210
Public Health Fees Fund	211
Recorder’s Surcharge Fund	212
School Communication Expense Fund	213
School Grants Fund	214
School Transportation Fund	215
Sheriff Donations Fund	216
Sheriff Grants Fund	217
Sheriff Jail Enhancement Fund	218
Sheriff RICO Fund	219
Sheriff Towing and Impound Fund	220
Small School Service Fund	221
Spousal Maintenance Enforcement Enhancement Fund	222
Superior Court Building Repair	223
Superior Court Fill the Gap Fund	224
Superior Court Grants Fund	225
Superior Court Special Revenue Fund	226
Taxpayer Information Fund	227
Transportation Grants Fund	228
Transportation Operations Fund	229
Victim Compensation Interest Fund	230

	Page
Special Revenue Funds (Continued)	
Victim Compensation Restitution Fund	231
Victim Location Fund	232
Waste Management Fund	233
Waste Tire Fund	234
Debt Service Funds	
County Improvement Debt Fund	235
Stadium District Debt Service Fund	236
Capital Projects Funds	
County Improvement Fund	237
Detention Capital Projects Fund	238
Detention Technology Capital Improvement Fund	239
Flood Control Capital Projects Fund	240
General Fund County Improvements Fund	241
Intergovernmental Capital Projects Fund	242
Intergovernmental Technology Projects Fund	243
Library District Capital Improvement Fund	244
Long Term Project Reserve Fund	245
Technology Capital Improvement Fund	246
Transportation Capital Projects Fund	247
Schedule of Capital Projects – Budget and Actual	
All Capital Improvement Projects	248
Internal Service Funds	
Listing of Internal Service Funds	257
Combining Statement of Net Position	258
Combining Statement of Revenues, Expenses, and Changes in Net Position	260
Combining Statement of Cash Flows	262
Agency Funds	
Listing of Agency Funds	267
Statement of Changes in Assets and Liabilities	268

Statistical Section

Listing of Statistical Information	271
Net Position by Component	272
Changes in Net Position	273
Fund Balances, Governmental Funds	275
Changes in Fund Balances, Governmental Funds	276
Tax Revenues by Source, Governmental Funds	278
Assessed Value and Estimated Market Value of Taxable Property	279
Direct and Overlapping Property Tax Rates	280
Principal Property Taxpayers	281
Property Tax Levies and Collections	282
Ratios of Outstanding Debt by Type	283
Legal Debt Margin Information	284
Pledged Revenue Coverage	285
Demographic and Economic Statistics	286
Principal Employers	287
Budgeted Full-time Equivalent County Employees by Function/Program	288
Operating Indicators by Function/Program	289
Capital Asset Statistics by Function/Program	290

Maricopa County Officials

BOARD OF SUPERVISORS

Denny Barney, District 1
Steve Chucri, District 2
Bill Gates, District 3
Clint L. Hickman, District 4
Steve Gallardo, District 5

♦♦♦

COUNTY MANAGER

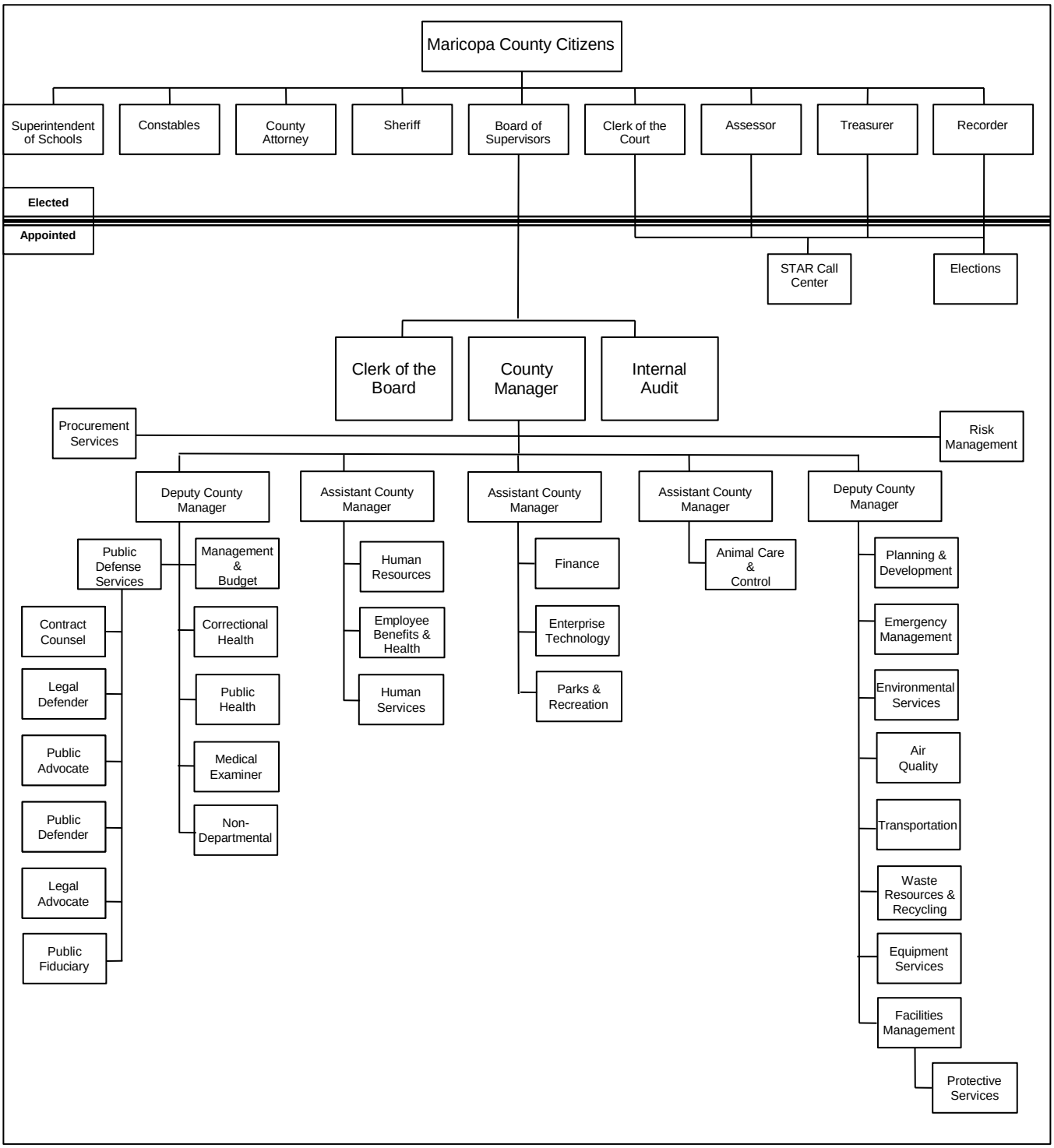
Joy Rich

♦♦♦

ASSISTANT COUNTY MANAGER – CHIEF FINANCIAL OFFICER

Shelby L. Scharbach

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

February 28, 2017

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

Arizona Revised Statute (A.R.S.) §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, 2016.

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 assets from loss, theft, or misuse and to compile sufficient reliable information for preparation of Maricopa County's financial statements in conformity with 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, 2016, are free of material misstatement. The independent audit involves obtaining audit evidence about the amounts and disclosures in the financial statements. An audit includes assessments of risk of material misstatement of the financial statements, evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall financial statement presentation. The independent auditors expressed an unmodified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2016. The auditors concluded that the financial statements were considered fairly presented in conformity with GAAP. The independent auditors' 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.

GAAP requires management's discussion and analysis (MD&A) immediately following the independent auditors' report and provides a narrative introduction, overview, and analysis of the basic financial statements. This MD&A complements this letter of transmittal and should be read in conjunction with it.

County Profile

Maricopa County was established on February 14, 1871, and is located in the south-central portion of the State of Arizona. According to the Arizona Office of Employment and Population Statistics, at July 1, 2015, Maricopa County contained 60.3 percent of the State's total population (https://population.az.gov). The County occupies 9,224 square miles making it the 14th largest county in land area in the United States. Phoenix is the capital of Arizona as well as the county seat for Maricopa County.

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. The 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 offers a wide variety of governmental services, including:

- *Community Resources:* Library District, Parks and Recreation, Stadium District, and Superintendent of Schools

- *County Administration:* Board of Supervisors, County Manager, Assessor's Office, Clerk of the Board, Elections, Finance, Internal Audit, Research and Reporting, Office of Management and Budget, Recorder, Office of Procurement Services, Human Resources, Information Technology, Treasurer's Office, and Facilities Management

- *Public Safety, Justice and Law Enforcement:* Clerk of the Superior Court, County Attorney, Trial Court, Adult Probation, Juvenile Probation, Sheriff's Department, Public Defender, Emergency Management, Correctional Health, Planning and Development, Constables, Justice Courts, and Public Fiduciary

- *Public Health and Welfare Services:* Public Health, Air Quality, Employee Benefits and Health, Human Services, Animal Care and Control, Environmental Services, and Medical Examiner

- *Public Works:* Flood Control District, Transportation Department, and Waste Resources and Recycling

The annual budget serves as the foundation for Maricopa County's financial planning and control. The County is required by A.R.S. §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/.

Economic Outlook

Maricopa County has a variety of industries within its boundaries with the majority comprised of high tech, financial, and service industries. Some of the major employers located in the state include Banner Health Systems, Wal-Mart Stores, Fry's Food & Drug Stores, Wells Fargo, Dignity Health, and various local governments (The Phoenix Business Journal, Book of Lists).

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-round 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), Phoenix Mercury of the Women's National Basketball Association (WNBA), Arizona Diamondbacks of Major League Baseball (MLB), and the Arizona Coyotes of the National Hockey League (NHL). Maricopa County also hosts several 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 Waste Management Phoenix Open golf tournament and Phoenix International Raceway. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Cactus Bowl. In 2016, Arizona hosted the College Football Playoff National Championship which was held in Glendale, a major city within Maricopa County.

Arizona remains on a modest growth track and continues to add jobs and residents at a faster pace than the nation and most other states. The forecast calls for steady growth with gains across most indicators exceeding national results (www.eller.arizona.edu). Maricopa County's unemployment rate is 4.1 percent as of December 2016, which remains below the State of Arizona and the United States unemployment rates of 4.8 percent and 4.7 percent, respectively (www.laborstats.az.gov).

Financial Policies and Long-Term Financial Planning

Financial Planning – Maricopa County has a fiscally conservative management philosophy, which has allowed the County to be financially successful. Maricopa County prepares a five-year financial forecast, with the assistance of an economist, which is updated on a quarterly basis for several major funds, including the General Fund and Detention Operations Fund. The five-year forecast provides a conservative estimate of the County's fiscal condition given realistic economic trends, current Board policies, and existing laws. The forecast does not incorporate anticipated policy changes, spending priorities, or proposed new revenue sources.

Capital Improvement Program – Maricopa County's Capital Improvement Program (CIP) identifies capital projects to be completed over the next five years. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, identify new projects, and update funding estimates and forecasts. It is the County's philosophy and policy that new capital projects will be undertaken only if future operating revenues are reasonably estimated to be sufficient to support associated future operating costs. Operating costs associated with new facilities are budgeted by the user department in conjunction with the partnering department such as Facilities Management and Enterprise Technology. Estimated operating costs, as well as anticipated savings in lease costs and operating costs of facilities to be replaced are factored into the County's ten-year financial forecast.

Debt Management – Maricopa County utilizes a modified "pay as you go" financial policy for large capital improvement projects, large technology projects, and other infrastructure. The County pays cash for many capital improvements, or utilizes lease reversions or other funding sources from the General Fund to pay for large dollar projects.

Cash Management – Maricopa County maintains deposits and investments in the Treasurer's Pool and outside of the Treasurer's Pool. The Treasurer's Pool invests 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 30th. Deposits and investments held outside of the Treasurer's Investment Pool represent a small portion of the County's total deposits and investments.

It is the County's investment policy to: collateralize all deposits by at least 102 percent of the deposits not covered by depository insurance; preserve the principal value and the interest income of an investment; hold investments to maturity, where practical, to avoid any loss on investments resulting from an early sale or retirement of an investment; and require all of the Treasurer's securities be held by the agent or trust department and in the County's name.

Expenditure Limitation – 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.

Awards and Acknowledgements

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Maricopa County for its comprehensive annual financial report for the fiscal year ended June 30, 2015. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both U.S. general accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program's requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation and audit 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,

Joy Rich County Manager	Shelby L. Scharbach Assistant County Manager - Chief Financial Officer

Maricopa County
Citizens Audit Advisory Committee

301 West Jefferson Street
Suite 660
Phoenix, AZ 85003-2143

Ryan Wimmer, MPA
Barbara Coppage, CIA
Ramon Ramirez, CIA
Dawn von Epp, CIA

June 30, 2016

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 2015-2016)

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.
- Held meetings in accordance with charter requirements.

Respectfully,

Ramon Ramirez, Chair

Government Finance Officers Association

Certificate of Achievement for Excellence in Financial Reporting

Presented to

Maricopa County

Arizona

For its Comprehensive Annual
Financial Report
for the Fiscal Year Ended

June 30, 2015

Executive Director/CEO

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 the County's Proportionate Share of Net Pension Liability**
- **Schedule of Changes in the County's Net Pension Liability and Related Ratios**
- **Schedule of County Pension Contributions**
- **Notes to Pension Plan Schedules**
- **Schedule of Agent OPEB Plans' Funding Progress**
- **Modified Approach for Infrastrucure Assets**

Combining and Individual Fund Statements and Schedules

- **Nonmajor Governmental Funds**
- **Internal Service Funds**
- **Agency Funds**

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent auditors' report

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

Report on the financial statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2016, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's responsibility for the financial statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of four departments and the discretely presented component unit, which account for the following percentages of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, and expenses or expenditures of the opinion units affected:

Opinion Unit/Department	Assets and Deferred Outflows	Liabilities and Deferred Inflows	Revenues	Expenses/ Expenditures
Government-wide Statements				
Governmental activities:				
Stadium District	5.12%	0.59%	0.53%	0.81%
Risk Management	0.57%	3.77%	1.06%	2.49%
Employee Benefits Trust	0.57%	0.85%	7.39%	7.56%
Business-type activities:				
Housing Authority	100%	100%	100%	100%
Discretely presented component unit	100%	100%	100%	100%

Opinion Unit/Department	Assets and Deferred Outflows	Liabilities and Deferred Inflows	Revenues	Expenses/ Expenditures
Fund Statements				
Major Fund:				
Housing Authority	100%	100%	100%	100%
Aggregate remaining fund information:				
Stadium District	0.83%	0.02%	0.17%	0.17%
Risk Management	1.03%	25.32%	0.24%	0.58%
Employee Benefits Trust	1.03%	5.69%	1.68%	1.75%

Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for those departments and component unit, are based solely on the other auditors' reports. 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

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, business-type activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2016, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of matter

As discussed in Note 1 to the financial statements, for the year ended June 30, 2016, the County adopted new accounting guidance, Governmental Accounting Standards Board (GASB) Statement No. 72, *Fair Value Measurement and Application*. Our opinions are not modified with respect to this matter.

Other matters

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 5 through 15, budgetary comparison schedules on pages 93 through 96, schedule of the County's proportionate share of the net pension liability on page 97, schedule of changes in the County's net pension liability and related ratios on pages 98 through 99, schedule of county pension contributions on pages 100 through 101, schedule of agent OPEB plans' funding progress on page 102, and the modified approach for infrastructure assets information on page 103 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We and the other auditors have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Supplementary and other information

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the introductory and statistical sections 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 are management's responsibility and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards by us and the other auditors. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

Compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies the County received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues the County received solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit

was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

The communication related to compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, and other responsible parties within the County and is not intended to be and should not be used by anyone other than these specified parties.

Other reporting required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will 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* in considering the County's internal control over financial reporting and compliance.

Debbie Davenport
Auditor General

February 28, 2017

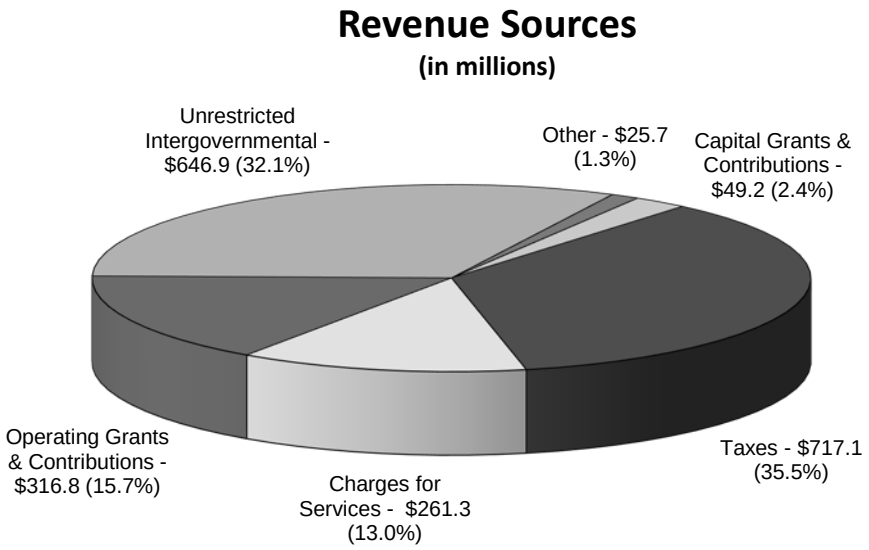
Management's Discussion and Analysis

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 and deferred outflows of resources of the County exceeded its liabilities and deferred inflows of resources at the close of the fiscal year by $3,171.5 million (net position), a decrease of .2 percent from the prior year restated amount. Of this amount, $3,367.2 million is invested in capital assets, $564.3 million is subject to external restrictions, and ($760.0) million is unrestricted.

- The County's total net position as reported in the Statement of Activities decreased by $6.3 million from the prior year. The County's primary sources of revenue are from taxes, intergovernmental, grants and contributions, and charges for services.



- The County's governmental funds reported combined fund balances of $1,321.6 million, a decrease in fund balance of $47.4 million from the prior fiscal year's restated balance. Approximately 98.6 percent of the combined fund balances, or $1,303.4 million, is spendable and available to meet the County's current and future needs.

- Spendable fund balance for the General Fund increased by 49.5 percent to $148.0 million; approximately 15.5 percent of total General Fund expenditures. See page 10 for a description of spendable fund balance. 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 enterprise fund, the Housing Authority Fund, reported net position of $31.4 million, of which $22.5 million is invested in capital assets, $1.4 million is restricted, and $7.5 million is unrestricted.

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 114.

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 Position* presents information on all County assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 consist of the Housing Authority of Maricopa County.

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 Housing Authority of Maricopa County, 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 are reported as blended component units. The Industrial Development Authority of Maricopa County is reported as a discretely presented component unit.

The Government-wide financial statements can be found on pages 21-23 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 seven 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 Fund, Detention Operations Fund, County Improvement Debt Fund, County Improvement Fund, Detention Capital Projects Fund, General Fund County Improvements Fund, and Technology Capital Improvement Fund.

  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 114 of this report.

  The governmental funds financial statements can be found on pages 24-28 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 an enterprise fund to account for the Housing Authority 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 enterprise fund provides the same type of information as the government-wide financial statements, only in more detail. The Housing Authority Fund is considered to be a major fund 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 257 of this report.

  The proprietary funds financial statements can be found on pages 30-32 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 34-35 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 39-89 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 in the Note to Budgetary Comparison Schedules. In addition, the following schedules related to the County's pension plans are presented: Schedule of the County's Proportionate Share of Net Pension Liability, Schedule of Changes in the County's Net Pension Liability and Related Ratios, Schedule of County Pension Contributions, Schedule of Agent OPEB Plans' Funding Progress, and Notes to the Pension Plan Schedules. Also presented are infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 93-103 of this report.

Government-wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Position of the County for June 30, 2016, as compared to the prior year.

Statement of Net Position
As of June 30
(in millions)

	Governmental Activities		Business-type Activities		Total		
	2016	2015 (as restated)	2016	2015 (as restated)	2016	2015 (as restated)	% Chg P/Y
Current and other assets	$ 1,521.8	$ 1,595.8	$ 14.2	$ 6.4	$ 1,536.0	$ 1,602.2	(4.1)%
Capital assets	3,577.1	3,476.8	28.1	32.1	3,605.2	3,508.9	2.7
Total assets	5,098.9	5,072.6	42.3	38.5	5,141.2	5,111.1	.6
Deferred outflows	297.0	306.0	0.3	0.4	297.3	306.4	(3.0)
Current liabilities	187.9	198.4	0.7	1.0	188.6	199.4	(5.4)
Long-term liabilities	1,993.2	1,873.0	10.0	10.1	2,003.2	1,883.1	6.4
Total liabilities	2,181.1	2,071.4	10.7	11.1	2,191.8	2,082.5	5.2
Deferred inflows	74.7	156.6	0.5	0.6	75.2	157.2	(52.2)
Net position							
Net investment in capital assets	3,344.7	3,290.7	22.5	26.3	3,367.2	3,317.0	1.5
Restricted	562.9	541.6	1.4	1.3	564.3	542.9	3.9
Unrestricted	(767.5)	(681.7)	7.5	(0.4)	(760.0)	(682.1)	(11.4)
Total net position	$ 3,140.1	$ 3,150.6	$ 31.4	$ 27.2	$ 3,171.5	$ 3,177.8	(.2)

**Governmental activities and business-type activities liabilities were adjusted in fiscal year 2015 for beginning balance adjustments. See Note 3-Beginning Balances Restated for additional information. In addition, total net position for fiscal year 2015 was reallocated from restricted to unrestricted for comparability purposes.

By far, the largest portion - $3.4 billion - of the County's net position 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 which is still outstanding. Net position invested in capital assets increased by $50.2 million due to an increase in net capital assets of $96.3 million, an associated decrease in unspent bond proceeds of $84.3 million, compounded by a decrease in capital asset related debt of $38.2 million. The decrease in capital related debt is a result of regularly scheduled debt service payments, which were partially offset by a net increase in capital leases of $9.7 million. The increase in capital assets is mainly attributed to an increase in construction in progress and other non-depreciable assets of $134.1 million offset by a decrease in all other net depreciable assets of $37.8 million. See page 13 for additional detail on capital asset changes.

The County uses 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 second component of the County's total net position, $564.3 million, represents resources that are subject to external restrictions on how they may be used. This component increased by $21.4 million from the prior year. This increase can be attributed to revenues exceeding expenditures for the fiscal year. Primarily, this increase in restricted net position can be attributed to lower than anticipated capital project expenditures and an increase in HURF revenues in the Transportation Capital Project fund.

The final component consists of an unrestricted deficit of $760.0 million. Unrestricted net position decreased from fiscal year 2015 by $77.9 million. This net position decrease is primarily the result of an increase in net pension liabilities of $145.0 million, a decrease in deferred outflows related to pensions of $9.3 million, and a decrease in deferred inflows related to pensions of $82.1 million.

Changes in Net Position

As discussed previously, the County's total net position of $3.2 billion decreased by $6.3 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2016 compared to the prior year and indicates the changes in net position for governmental and business-type activities:

Statement of Activities
For the year ended June 30
(in millions)

	Governmental Activities		Business-type Activities		Total		% Chg
	2016	2015	2016	2015	2016	2015	P/Y
Revenues:							
Program revenues:							
Charges for services	$ 256.7	$ 244.2	$ 4.6	$ 5.7	$ 261.3	$ 249.9	4.6%
Operating grants and contributions	299.7	280.2	17.1	16.3	316.8	296.5	6.8
Capital grants and contributions	48.9	31.6	0.3	0.3	49.2	31.9	54.2
General revenues:							
Taxes	717.1	674.5			717.1	674.5	6.3
Unrestricted intergovernmental	646.9	614.3			646.9	614.3	5.3
Other	21.4	18.5	4.3	0.8	25.7	19.3	33.2
Total Revenues	1,990.7	1,863.3	26.3	23.1	2,017.0	1,886.4	6.9
Expenses:							
General government	298.9	298.1			298.9	298.1	0.3
Public safety	1,105.7	1,134.2			1,105.7	1,134.2	(2.5)
Highways and streets	77.0	163.8			77.0	163.8	(53.0)
Health, welfare and sanitation	423.9	408.2			423.9	408.2	3.8
Other**	95.7	89.9			95.7	89.9	6.5
Housing Authority			22.1	23.8	22.1	23.8	(7.1)
Total Expenses	2,001.2	2,094.2	22.1	23.8	2,023.3	2,118.0	(4.5)
Special Items				(0.1)		(0.1)	>100.0
Change in net position	(10.5)	(230.9)	4.2	(0.8)	(6.3)	(231.7)	97.3
Net position – beginning, as restated*	3,150.6	3,381.5	27.2	28.0	3,177.8	3,409.5	(6.8)
Net position – ending	$3,140.1	$3,150.6	$ 31.4	$ 27.2	$3,171.5	$ 3,177.8	(0.2)

* Governmental activities, business-type activities, and total columns' amounts beginning net position at July 1, 2015, were adjusted for prior period liabilities. See Note 3 – Beginning Balances Restated for additional information.

** The functions of culture and recreation, education, and interest on long-term debt are shown in the condensed Statement of Activities above as other expenses.

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 within the expense line items. Capital outlay expenditures exceeded depreciation expense in the current period by $91.9 million.

In the government-wide Statement of Activities, the significant revenues reported included taxes, unrestricted intergovernmental, charges for services, and operating grants and contributions, which represent 35.5, 32.1, 13.0, and 15.7 percent, respectively, of total revenues for fiscal year 2016. Tax revenues in total increased $42.6 million primarily as a result of an increase in property taxes of $38.4 million and from jail excise tax of $5.7 million. The increase in property taxes can be attributed to an increase in assessed values as a result of the improved economy, compounded by an increase in the property tax levy rate. The increase in jail excise tax revenue is a result of the improving economy. Intergovernmental revenue, which consists of state shared sales taxes, vehicle license taxes and unrestricted grants, increased $32.6 million from the prior fiscal year. This increase is attributable to increases in the state shared sale taxes and vehicle license taxes of $20.9 and $11.2 million, respectively, which are a result of the improving economy. Charges for services revenue increased $11.4 million from the prior year. The increase primarily incurred in the Sheriff's Department, Recorder's Office, and Clerk of the Superior Court of $1.7 million, $3.8 million, and $2.5 million, respectively. Operating grants and contributions revenue increased $20.3 million from the prior year primarily due to additional Highway User Revenue Fund revenue of $5.8 million, as a result of the improved economy. Additionally, there were increases in grants related to Elections, Human Services and Public Health of $3.4 million, $7.1 million, and $3.4 million respectively.

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. Total expenses decreased $94.7 million or 4.5 percent from the prior fiscal year. This decrease is primarily a result of a decrease in public safety and highways and streets function expenses of $29.2 and $86.8 million, respectively. The decreases in public safety and highways and streets are due to the County expensing capital assets annexed to other cities and towns in the prior year in the amounts of $41.4 and $80.3 million, respectively.

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. In order to provide comparative discussion of fund balances to the prior year, the analysis below of 'spendable' balance represents restricted, committed, assigned, and unassigned fund balance.

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, *spendable 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, 2016, the governmental funds reported combined fund balances of $1,321.6 million which was a decrease in fund balance of $47.4 million from the prior fiscal year. Approximately 98.6 percent of the combined fund balances, or $1,303.4 million, is available to meet the County's current and future needs (spendable fund balance). The remaining fund balance is reserved for inventories and intergovernmental loans.

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

General Fund
The General Fund is the County's primary operating fund. At the end of the current fiscal year, spendable fund balance of the General Fund was $148.0 million, while total fund balance was $162.0 million. This represents an increase in the spendable fund balance from the prior year of $49.0 million, or 49.5 percent. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to the total fund expenditures. Spendable fund balance represents 15.5 percent of the total fiscal year 2016 General Fund expenditures, while total fund balance represents 17.0 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures, taking into account that Maricopa County operates on a structurally balanced budget in that fiscal year 2017 operating expenditures are expected to be fully funded by fiscal year 2017 revenues.

During fiscal year 2016, the General Fund experienced a change in fund balance of $45.6 million, an increase of $67.3 million from the prior fiscal year change in fund balance of ($21.7) million. Revenues increased by $75.0 million from the prior fiscal year as a result of an increase in property tax, state shared sales tax, and state shared vehicle tax revenue of $31.1, $20.9, and $11.2 million, respectively and an increase in elections operating grants of $3.4 million. Transfers out decreased by $22.0 million and expenditures increased by $25.3 million. The decrease in transfers out is a result of a decrease in transfers to the General Fund County Improvements Fund of $38.2 million, which was offset by increases in transfers out to the County Improvement Debt Fund and the Detention Operations Fund of $2.2 million and $13.8 million, respectively. The increase in expenditures is primarily attributable to an increase in salaries and benefits of $27.7 million as a result of retention pay and market range salary adjustments.

Detention Operations Fund
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 receipt of tax revenue, jail operations expenditures, and transfers to the Detention Capital Projects Fund and Detention Technology Capital Improvement Fund for construction of the adult and juvenile detention facilities and detention technology infrastructure.

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 and Detention Technology Capital Improvement Fund for the construction of the jail and detention facilities and detention technology infrastructure. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $42.6 million, of which 96.2 percent is restricted and considered spendable. This was a decrease in total fund balance of $1.5 million, or 3.5 percent from the prior fiscal year. Although the fund had more expenditures than revenues by $191.8 million, positive net transfers of $189.6 million offset the net loss in the fund. Operating transfers consisted of the transfer in for MOE from the General Fund of $190.8 million and transfers out to the Detention Capital Projects Fund, County Improvement Debt Fund, and General Fund County Improvements Fund of $587.5 thousand, $444.9 thousand, and $300.0 thousand, respectively. The amounts transferred out of the Detention Operations Fund for any given year are determined through the budget planning process.

County Improvement Debt Fund
The County Improvement Debt Fund is a debt service fund that accounts for the debt service on Lease Revenue Bonds, Series 2007A; Certificates of Participation, Series 2015; and other long-term obligations. At the end of the current fiscal year, spendable fund balance of the County Improvement Debt Fund was $19.7 million, of which $7.3 million is restricted for debt service. This represents an increase of $3.2 million

from the prior fiscal year and is attributed to the continued payment of debt service obligations. The primary activity in this fund is debt service payments.

County Improvement Fund
The County Improvement Fund is a capital projects fund that was established in fiscal year 2015 and accounts for capital projects funded through the issuance of long-term debt obligations. Projects that are funded include technology infrastructure refresh, detention and administrative technology upgrades, security and telephone system upgrades and administrative and justice projects. At the end of the current fiscal year, fund balance of the County Improvement Fund was $36.8 million, which represents the unspent proceeds, all of which is restricted and considered spendable.

Detention Capital Projects Fund
The Detention Capital Projects Fund is a capital projects fund that accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by the voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities. At the end of the current fiscal year, fund balance of the Detention Capital Projects Fund was $188.9 million, all of which is restricted and considered spendable. The fund balance in this fund decreased $4.6 million from the prior fiscal year, which is attributed to certain capital projects that were completed during FY16.

General Fund County Improvements Fund
The General Fund County Improvements Fund is a capital projects fund that accounts for capital projects funded by transfers from the General Fund. Projects that are currently funded include justice and administrative projects. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was $294.0 million, all of which is committed and considered spendable. The fund balance in this fund decreased $26.0 million from the prior fiscal year as a result of negative net transfers of $19.3 million and capital outlay expenditures of $6.8 million. Fiscal year 2016 transfers consisted primarily of transfers in from the General Fund and Technology Capital Improvement Fund of $19.7 million and $4.9 million, respectively, which were offset by transfers out to the County Improvement Debt Fund and General Fund of $41.3 million and $2.9 million, respectively.

Technology Capital Improvement Fund
The Technology Capital Improvement Fund is a capital projects fund that accounts for technology improvement capital projects funded by transfers from the General Fund and General Fund County Improvements Fund. Projects that are currently funded include technology infrastructure upgrades and administrative system projects. At the end of the current fiscal year, fund balance of the Technology Capital Improvement Fund was $249.8 million, all of which is committed and considered spendable. The fund balance in this fund decreased $2.0 million from the prior fiscal year as a result of net transfers in of $3.5 million, capital lease agreements of $8.1 million, and capital outlay expenditures of $13.6 million. Fiscal year 2016 transfers consisted of transfers in from the General Fund of $11.6 million which was offset by transfers out to the General Fund and General Fund County Improvements Fund of $3.2 million and $4.9 million, respectively.

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in no significant change in revenues and expenditures. A significant favorable expenditure variance, as compared to the budget, was incurred in the Non-Departmental Department (general government function), Office of Contract Counsel (public safety function), and Facilities Management Department (general government function), of $51.3 million, $9.9 million, and $7.9 million, respectively. These savings were a result of the Non-Departmental Department spending less contingency funds than was anticipated, the Office of Contract Counsel incurring less than anticipated court assigned public defense attorneys, and the Facilities Management Department incurring less major maintenance expenditures. None of the variances between the budget and 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, 2016, was $3.6 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. 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 12 – 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, 2016, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $246.7, $230.0, and $179.9 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 2016, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by $3,988,360 and $473,225 from the estimated costs for the roadway and bridge system, respectively. Roadway and Bridge System maintenance is predicated by the Federal clearance process. Additionally, bids on roadway projects were more favorable than estimated resulting in a positive variance in the actual costs under the estimated. See Required Supplementary Information on page 103 for additional information. At June 30, 2016, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $383.7, $740.7, and $28.6 million, respectively.

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

	Governmental Activities		Business-type Activities		Total		% Chg
	2016	2015	2016	2015	2016	2015	P/Y
Land	$760.1	$749.5	$4.7	$4.7	$764.8	$754.2	1.4
Infrastructure	740.7	726.9			740.7	726.9	1.9
Buildings and improvements (net of accumulated depreciation)	1,367.3	1,386.8	23.1	27.1	1,390.4	1,413.9	(1.7)
Machinery and equipment (net of accumulated depreciation)	89.7	97.9	0.2	0.2	89.9	98.1	(8.4)
Construction in progress	389.3	279.7	0.1	0.1	389.4	279.8	39.2
Infrastructure (net of accumulated depreciation)	230.0	236.0			230.0	236.0	(2.5)
Totals	$3,577.1	$3,476.8	$28.1	$32.1	$3,605.2	$3,508.9	2.7

Capital assets, net of accumulated depreciation, increased by $96.3 million, or 2.7 percent, from the prior year. The most significant impact on this increase in the fiscal year ended June 30, 2016, was the increase in construction in progress of $109.6 million and that is due to ongoing projects in Flood Control and Transportation with net additions of $45.1 million and $13.0 million, respectively. Additionally, non-infrastructure technology capital projects such as the Radio System and Enterprise Resource Planning System projects accounted for increases in construction in progress of $28.5 million, and $9.7 million, respectively for the fiscal year ended June 30, 2016.

Long-Term Liabilities

Maricopa County has the following bond ratings:

Debt Instrument & Rating Agency	Rating	Date Awarded
General Obligation Bonds (implied or issuer credit rating)		
Standard & Poor's	AAA	June 2015
Fitch Ratings	AAA	March 2015
Moody's Investor Services	Aaa	June 2015
Lease Revenue Bonds		
Standard & Poor's	AA+	June 2015
Fitch Ratings	AA+	March 2015
Moody's Investor Services	Aa1	June 2015
Certificates of Participation		
Standard & Poor's	AA+	June 2015
Fitch Ratings	AA+	June 2015
Moody's Investor Services	Aa1	June 2015

At June 30, 2016, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of $2,003.2 million, which represents a $120.1 million increase from the prior year balance of $1,883.1 million. The majority of the $120.1 million increase is attributable to a net increase of capital leases of $9.6 million, a net increase in net pension liability of $145.0 million, a net increase in reported claims and incurred but not reported claims $11.4 million, debt service payments made during fiscal year 2016 for lease revenue bonds ($12.5 million), Stadium District revenue bonds ($3.3 million), and an extinguishment of lease revenue bonds ($29.9 million). The largest components of long-term liabilities at June 30, 2016, consisted of lease revenue bonds of $54.8 million, certificates of participation of $185.6 million, reported claims and incurred but not reported claims of $94.7 million, and net pension liability of $1,606.0 million.

Lease revenue bonds and certificates of participation applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund), which is funded by transfers from the General Fund. At June 30, 2016, the fund balance in the County Improvement Debt Fund to pay future liabilities was $19.7 million.

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. In September 2012, the Stadium District issued revenue refunding bonds in the amount of $25.1 million (par value) of which $12.7 million remains outstanding.

Reported and incurred but not reported claims applicable to governmental activities of $94.7 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $11.4 million from the prior year as noted above. This liability is 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 14 – Long-Term Liabilities and Note 18 – Risk Management).

Net pension liability applicable to governmental activities of $1.6 billion represents the difference between: 1) the total amount due to retirees for their future benefit obligations from employee services, less 2) the actual amount of assets on hand to make those payments. Therefore, an unfunded pension liability indicates that future benefit obligations to retirees are greater than the assets on hand to make those payments. These amounts are determined annually based on actuarial assumptions.

Economic Factors and Next Year's Budget and Rates

- Arizona remains on a modest growth track and continues to add jobs and residents at a faster pace than the nation and most other states. The forecast calls for state growth with gains across most indicators exceeding national results (www.eller.arizona.edu).
- The unemployment rate in Maricopa County as of December 2016 was 4.1 percent, which remains below the state and the national average of 4.8 percent and 4.7 percent, respectively (www.laborstats.az.gov).
- The Arizona Office of Employment and Population Statistics reports that Maricopa County's population increased by 1.9 percent from fiscal year 2014 to 2015. Maricopa County's population increased 14.4 percent from 2006 to 2015, which is higher than the United States' overall population increase of 7.5 percent for the same time period (https://population.az.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 County policies and existing laws. The forecast was instrumental in the determination of the fiscal year 2017 budget and tax rate, which took into account several significant trends:

- Net assessed property tax valuations continue to increase in fiscal year 2016; however, the growth rate of net assessed valuations will be constrained beginning fiscal year 2016 for most property types due to the passage of Proposition 117, which caps the year-over-year property tax valuation increase to the lesser of the full cash value or 5 percent.
- A tax rate of 1.4009 was adopted for fiscal year 2017, increasing the tax levy by $35 million. This amount is $150 million less than the constitutional maximum and results in a $170 median-valued residential property tax bill.
- In fiscal year 2017, annual collections of State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues are expected to surpass the fiscal year 2007 peak collections by $153 million. Subsequent yearly growth rates are expected to fluctuate from 3.4 percent to 4.8 percent from fiscal year 2018 through 2021.

In accordance with A.R.S., the entire General Fund spendable fund balance amount (see page 11 for more information) 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 County
Definitions of Government-wide Financial Statements and Listing of Major Funds

Government-wide Financial Statements

The **Statement of Net Position** presents information on all of Maricopa County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position.

The **Statement of Activities** presents information showing how the government's net position changed during the most recent fiscal year. All changes in net position 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 and Detention Technology Capital Improvement Fund for construction of the adult and juvenile detention facilities and detention technology infrastructure.

Debt Service Funds

County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; Certificates of Participation, Series 2015; and other long-term obligations.

Capital Projects Funds

County Improvement Fund – accounts for capital projects funded through the issuance of Certificates of Participation, Series 2015.

Detention Capital Projects Fund – accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities.

Capital Projects Funds (continued)

General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

Technology Capital Improvement Fund – established by the Board of Supervisors to account for General Fund and other resources committed for technology improvement projects.

Enterprise Funds

Housing Authority Fund – accounts for the activity of the Housing Authority of Maricopa County.

Maricopa County
Statement of Net Position
June 30, 2016

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-type Activities	Total	Industrial Development Authority
ASSETS				
Cash in bank and on hand	$ 35,480,159	$ 4,093,117	$ 39,573,276	$ 3,639,557
Cash and investments held by County Treasurer	1,219,704,138		1,219,704,138	
Investments				32,988,585
Receivables (net of allowances for uncollectibles)	13,063,801	140,823	13,204,624	247,217
Due from other governmental units	194,812,734		194,812,734	
Inventories	8,450,064	44,544	8,494,608	
Prepaids	5,499,814	75,830	5,575,644	30,070
Miscellaneous	3,568,567		3,568,567	
Intergovernmental loans	12,556,431		12,556,431	
Loans receivable		8,012,022	8,012,022	248,656
Cash and cash equivalents – restricted		1,775,344	1,775,344	19,944
Cash and investments held by trustee – restricted	28,716,863		28,716,863	
Capital assets:				
Land	760,082,551	4,719,797	764,802,348	
Buildings and improvements	1,929,526,015	54,368,559	1,983,894,574	
Machinery and equipment	387,924,274	1,070,195	388,994,469	
Infrastructure – nondepreciable	740,748,418		740,748,418	
Infrastructure – depreciable	337,061,086		337,061,086	
Construction in progress	389,309,776	39,591	389,349,367	
Accumulated depreciation	(967,572,092)	(32,067,566)	(999,639,658)	
Total assets	5,098,932,599	42,272,256	5,141,204,855	37,174,029
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions	296,884,363	346,370	297,230,733	
Deferred charges on debt refunding	150,864		150,864	
Total deferred outflows of resources	297,035,227	346,370	297,381,597	
LIABILITIES				
Accounts payable	55,010,782	256,292	55,267,074	1,945,804
Accrued liabilities	6,756,305		6,756,305	
Employee compensation payable	105,432,109	145,249	105,577,358	
Interest payable	6,189,243	39,396	6,228,639	
Unearned revenue	5,562,436	127,994	5,690,430	
Deposits held for other parties	9,013,323	150,202	9,163,525	
Noncurrent liabilities:				
Due within one year	50,397,963	159,060	50,557,023	
Due in more than one year	1,942,811,306	9,874,543	1,952,685,849	
Total liabilities	2,181,173,467	10,752,736	2,191,926,203	1,945,804
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions	74,740,379	461,168	75,201,547	
Total deferred inflows of resources	74,740,379	461,168	75,201,547	
NET POSITION				
Net investment in capital assets	3,344,675,215	22,487,405	3,367,162,620	
Restricted for:				
General government	19,622,690		19,622,690	
Public safety	352,410,450		352,410,450	
Highways and streets	122,011,695		122,011,695	
Health, welfare and sanitation	26,895,694	1,425,160	28,320,854	
Culture and recreation	26,416,957		26,416,957	
Education	4,120,489		4,120,489	
Debt service	11,403,311		11,403,311	
Unrestricted (deficit)	(767,502,521)	7,492,157	(760,010,364)	35,228,225
Total net position	$ 3,140,053,980	$ 31,404,722	$ 3,171,458,702	$ 35,228,225

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, 2016

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	$ 298,879,283	$ 25,333,842	$ 29,487,883	$
Public safety	1,105,661,191	146,926,079	27,163,691	28,251,811
Highways and streets	76,998,103	12,697,999	103,230,499	20,621,017
Health, welfare and sanitation	423,976,768	53,314,590	113,702,318	
Culture and recreation	57,510,396	16,899,346	56,261	
Education	30,388,968	1,482,306	26,098,212	
Interest on long-term debt	7,793,505			
Total governmental activities	2,001,208,214	256,654,162	299,738,864	48,872,828
Business-type activities:				
Housing Authority	22,170,085	4,656,105	17,062,511	280,121
Total business-type activities	22,170,085	4,656,105	17,062,511	280,121
Total primary government	$ 2,023,378,299	$ 261,310,267	$ 316,801,375	$ 49,152,949
Component unit:				
Industrial Development Authority	$ 3,443,133	$ 4,660,763		
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for Flood Control District				
Property taxes, levied for Library District				
Property taxes, levied for Street Lighting District				
Sales tax – Jail construction and operation				
Surcharge tax – Stadium District				
Unrestricted share of state sales tax				
Unrestricted share of state vehicle license tax				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Gain on sale of assets				
Miscellaneous				
Total general revenues				
Change in net position				
Net position, July 1, 2015, as restated				
Net position, June 30, 2016				

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Industrial Development Authority
$ (244,057,558)	$	$ (244,057,558)	
(903,319,610)		(903,319,610)	
59,551,412		59,551,412	
(256,959,860)		(256,959,860)	
(40,554,789)		(40,554,789)	
(2,808,450)		(2,808,450)	
(7,793,505)		(7,793,505)	
(1,395,942,360)		(1,395,942,360)	
	(171,348)	(171,348)	
	(171,348)	(171,348)	
(1,395,942,360)	(171,348)	(1,396,113,708)	
			$ 1,217,630
492,533,082		492,533,082	
49,311,618		49,311,618	
19,624,840		19,624,840	
4,651,612		4,651,612	
146,246,549		146,246,549	
4,772,596		4,772,596	
497,359,100		497,359,100	
146,241,079		146,241,079	
3,285,655		3,285,655	
8,411,227	14,686	8,425,913	66,041
	2,513,522	2,513,522	
12,947,665	1,809,260	14,756,925	197,486
1,385,385,023	4,337,468	1,389,722,491	263,527
(10,557,337)	4,166,120	(6,391,217)	1,481,157
3,150,611,317	27,238,602	3,177,849,919	33,747,068
$ 3,140,053,980	$ 31,404,722	$ 3,171,458,702	$ 35,228,225

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2016

	General	Detention Operations	County Improvement Debt	County Improvement
ASSETS				
Cash in bank and on hand	$ 28,082,785	$	$	$
Cash and investments held by County Treasurer	29,311,166	25,470,194	14,563,676	49,494,620
Receivables (net of allowances for uncollectables)	10,173,508	365,883	20,617	68,255
Due from other funds	18,156,443			
Due from other governmental units	101,604,505	28,101,951		
Inventories	2,828,108	1,603,790		
Miscellaneous	4,149,401	561,718		
Intergovernmental loans	12,556,431			
Cash and investments held by trustee – restricted			17,242,769	
Total assets	$ 206,862,347	$ 56,103,536	$ 31,827,062	$ 49,562,875
LIABILITIES				
Accounts payable	$ 19,053,347	$ 4,132,212	$ 4,252	$ 6,874,035
Employee compensation payable	17,571,079	7,280,742		
Accrued liabilities	287,933	1,978,042		2,827
Due to other funds				
Interest payable			6,263,224	
Bonds payable			3,660,000	
Capital leases payable			2,202,530	
Special assessment debt with governmental commitment				
Unearned revenue		41,796		
Deposits held for other parties	153,307	5,912		5,896,523
Total liabilities	37,065,666	13,438,704	12,130,006	12,773,385
DEFERRED INFLOWS OF RESOURCES				
Unavailable revenue – property tax	6,371,791			
Unavailable revenue – intergovernmental	1,397,171	17,933		
Total deferred inflows of resources	7,768,962	17,933		
FUND BALANCES				
Nonspendable	13,987,368	1,603,790		
Restricted		41,043,109	7,319,545	36,789,490
Committed			12,377,511	
Assigned	133,944,163			
Unassigned	14,096,188			
Total fund balances	162,027,719	42,646,899	19,697,056	36,789,490
Total liabilities, deferred inflows of resources, and fund balances	$ 206,862,347	$ 56,103,536	$ 31,827,062	$ 49,562,875

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

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

Some receivables 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, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position.

Long-term liabilities (e.g., net pension liabilities and bonds payable) are not due and payable shortly after June 30, 2016, and therefore, are not reported in the funds

Deferred outflows and inflows of resources related to pensions and deferred charges on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.

Net position of governmental activities

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

Detention Capital Projects	General Fund County Improvements	Technology Capital Improvement	Other Governmental Funds	Total Governmental Funds
$	$	$	$ 1,884,325	$ 29,967,110
190,742,910	295,550,423	251,013,692	306,024,175	1,162,170,856
			1,564,529	12,192,792
			4,030,498	22,186,941
			65,106,278	194,812,734
			2,616,008	7,047,906
			1,265,151	5,976,270
				12,556,431
			11,474,094	28,716,863
$ 190,742,910	$ 295,550,423	$ 251,013,692	$ 393,965,058	$ 1,475,627,903
$ 1,751,091	$ 1,115,707	$ 659,256	$ 18,786,476	$ 52,376,376
			5,404,255	30,256,076
			3,492,823	5,761,625
			21,637,898	21,637,898
			901	6,264,125
				3,660,000
				2,202,530
			8,285	8,285
			5,520,640	5,562,436
49,235	403,930	545,738	1,958,678	9,013,323
1,800,326	1,519,637	1,204,994	56,809,956	136,742,674
			836,730	7,208,521
			8,698,424	10,113,528
			9,535,154	17,322,049
			2,616,008	18,207,166
188,942,584			314,928,710	589,023,438
	294,030,786	249,808,698	17,701,798	573,918,793
				133,944,163
			(7,626,568)	6,469,620
188,942,584	294,030,786	249,808,698	327,619,948	1,321,563,180
$ 190,742,910	$ 295,550,423	$ 251,013,692	$ 393,965,058	
				3,573,962,274
				17,322,049
				(43,974,237)
				(1,950,495,265)
				221,675,979
				$ 3,140,053,980

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2016

	General	Detention Operations	County Improvement Debt	County Improvement
REVENUES				
Taxes	$ 481,278,116	$ 146,246,549	$	$
Licenses and permits	2,664,234			
Intergovernmental	666,744,342			
Charges for services	48,238,405	25,849,546	1,371,504	
Fines and forfeits	11,761,459			
Special assessments				
Interest income	4,815,195	1,365,838	91,737	398,892
Miscellaneous	5,467,079	182,801		
Total revenues	1,220,968,830	173,644,734	1,463,241	398,892
EXPENDITURES				
Current:				
General government	142,854,422			
Public safety	541,942,936	362,870,668		
Highways and streets				
Health, welfare and sanitation	253,555,334			
Culture and recreation	935,559			
Education	2,643,683			
Debt service:				
Principal			7,959,528	
Interest			12,665,773	
Other expenditures			25,000	
Capital outlay	11,735,287	2,571,840		84,083,279
Total expenditures	953,667,221	365,442,508	20,650,301	84,083,279
Excess (deficiency) of revenues over expenditures	267,301,609	(191,797,774)	(19,187,060)	(83,684,387)
OTHER FINANCING SOURCES (USES)				
Transfers in	6,698,043	190,922,075	53,006,456	
Transfers out	(232,465,428)	(1,338,665)	(661,073)	(2,195)
Capital lease agreements	3,669,709	710,255		
Payment to escrow agent			(29,910,000)	
Total other financing sources (uses)	(222,097,676)	190,293,665	22,435,383	(2,195)
Net change in fund balances	45,203,933	(1,504,109)	3,248,323	(83,686,582)
Fund balances, July 1, 2015, restated	116,401,095	44,174,643	16,448,733	120,476,072
Changes in nonspendable resources:				
Increase (decrease) in inventories	422,691	(23,635)		
Fund balances, June 30, 2016	$ 162,027,719	$ 42,646,899	$ 19,697,056	$ 36,789,490

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

Detention Capital Projects	General Fund County Improvements	Technology Capital Improvement	Other Governmental Funds	Total Governmental Funds
$	$	$	$ 72,990,924	$ 700,515,589
			45,598,327	48,262,561
			315,010,399	981,754,741
			93,071,067	168,530,522
			13,732,378	25,493,837
			4,651,612	4,651,612
			1,758,560	8,430,222
			9,024,625	14,674,505
			555,837,892	1,952,313,589
			7,632,087	150,486,509
			124,049,563	1,028,863,167
			53,598,284	53,598,284
			166,515,915	420,071,249
			38,862,959	39,798,518
			27,453,973	30,097,656
			3,346,814	11,306,342
			366,829	13,032,602
			1,350	26,350
6,166,316	6,762,036	13,610,070	111,267,674	236,196,502
6,166,316	6,762,036	13,610,070	533,095,448	1,983,477,179
(6,166,316)	(6,762,036)	(13,610,070)	22,742,444	(31,163,590)
1,694,489	24,903,524	11,640,000	111,657,713	400,522,300
(153,031)	(44,185,805)	(8,074,562)	(113,641,541)	(400,522,300)
		8,059,712	1,446,697	13,886,373
				(29,910,000)
1,541,458	(19,282,281)	11,625,150	(537,131)	(16,023,627)
(4,624,858)	(26,044,317)	(1,984,920)	22,205,313	(47,187,217)
193,567,442	320,075,103	251,793,618	306,068,710	1,369,005,416
			(654,075)	(255,019)
$ 188,942,584	$ 294,030,786	$ 249,808,698	$ 327,619,948	$ 1,321,563,180

Maricopa County
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities
Year Ended June 30, 2016

Net change in fund balances – total governmental funds (page 27)	$	(47,187,217)
Amounts reported for governmental activities in the Statement of Activities on page 23 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.		91,946,259
The net effect of various miscellaneous transactions involving capital assets is an increase to net position.		8,610,887
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		20,065,235
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 position. Also, governmental funds report the effect of 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.		32,514,375
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.		(5,523,196)
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 expense of internal service funds is reported with governmental activities.		(20,043,916)
County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		(90,939,764)
Change in net position of governmental activities (page 23)	$	(10,557,337)

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

Maricopa County
Statement of Net Position
Proprietary Funds
June 30, 2016

	Business-type Activities –Enterprise Fund Housing Authority	Governmental Activities – Internal Service Funds
ASSETS		
Current assets:		
Cash in bank and on hand	$ 4,093,117	$ 5,513,049
Cash and investments held by County Treasurer		57,533,282
Receivables:		
Accounts	140,823	789,560
Accrued interest		81,449
Inventories	44,544	1,402,157
Prepaids	75,830	3,092,111
Cash and cash equivalents – restricted	1,775,344	
Total current assets	6,129,658	68,411,608
Noncurrent assets:		
Loans receivable	8,012,022	
Capital assets:		
Land	4,719,797	
Buildings and improvements	54,368,559	
Machinery and equipment	1,070,195	15,796,182
Construction in progress	39,591	
Accumulated depreciation	(32,067,566)	(12,678,428)
Total noncurrent assets	36,142,598	3,117,754
Total assets	42,272,256	71,529,362
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	346,370	1,965,071
Total deferred outflows of resources	346,370	1,965,071
LIABILITIES		
Current liabilities:		
Accounts payable	256,292	2,535,421
Employee compensation payable	145,249	1,406,503
Accrued liabilities	39,396	994,680
Unearned revenue	127,994	
Deposits held for other parties	150,202	
Due to other funds		549,043
Liability for reported and incurred but not reported claims (current portion)		29,029,590
Long-term debt (current portion)	159,060	
Total current liabilities	878,193	34,515,237
Noncurrent liabilities:		
Liability for reported and incurred but not reported claims		65,666,189
Long-term debt	6,166,936	
Net pension liability	3,707,607	15,941,042
Total noncurrent liabilities	9,874,543	81,607,231
Total liabilities	10,752,736	116,122,468
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	461,168	1,346,202
Total deferred inflows of resources	461,168	1,346,202
NET POSITION		
Net investment in capital assets	22,487,405	3,117,754
Restricted for health, welfare and sanitation	1,425,160	
Unrestricted (deficit)	7,492,157	(47,091,991)
Total net position	$ 31,404,722	$ (43,974,237)

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

Maricopa County
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
Year Ended June 30, 2016

	Business-type Activities – Enterprise Fund Housing Authority	Governmental Activities – Internal Service Funds
OPERATING REVENUES		
Charges for services	$ 4,656,105	$ 203,404,372
Intergovernmental	17,062,511	
Miscellaneous	309,260	848,015
Total operating revenues	22,027,876	204,252,387
OPERATING EXPENSES		
Personal services	2,938,730	13,573,585
Supplies		12,012,366
Other services	817,901	143,337,294
Housing assistance payments	13,165,734	
Legal		3,997,666
Insurance and claims	272,906	38,167,801
Leases and rentals		145,727
Repairs and maintenance	1,969,511	3,151,477
Travel and transportation		117,830
Utilities	717,478	9,220,675
Depreciation	1,938,371	917,738
Total operating expenses	21,820,631	224,642,159
Operating income (loss)	207,245	(20,389,772)
NONOPERATING REVENUES (EXPENSES)		
Investment income	14,686	349,220
Gain (loss) on disposal of capital assets	2,513,522	(3,364)
Other government contributions	1,500,000	
Interest expense	(218,467)	
Other expense	(130,987)	
Total nonoperating revenues	3,678,754	345,856
Income (loss) before contributions and transfers	3,885,999	(20,043,916)
Capital contributions	280,121	
Change in net position	4,166,120	(20,043,916)
Total net position, July 1, 2015, as restated	27,238,602	(23,930,321)
Total net position, June 30, 2016	$ 31,404,722	$ (43,974,237)

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

Maricopa County
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2016

	Business-type Activities – Enterprise Fund Housing Authority	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES		
Charges for services	$ 21,577,990	$ 203,213,517
Other receipts	1,224,263	848,015
Payments for goods and services	(18,021,698)	(201,203,129)
Payments for personal services and benefits	(2,037,433)	(13,545,543)
Other payments	(71,108)	
Net cash provided by (used for) operating activities	2,672,014	(10,687,140)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers to component unit for capital improvements	(108,541)	
Loan payments from General Fund		150,799
Payments on long-term debt	(25,615)	
Net cash provided by (used for) noncapital financing activities	(134,156)	150,799
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(319,792)	(629,463)
Capital grants received	445,186	
Proceeds from sale of assets	1,440	
Payments on long-term debt	(114,205)	
Interest payments on long-term debt	(216,184)	
Net cash provided by (used for) capital and related financing activities	(203,555)	(629,463)
CASH FLOWS FROM INVESTING ACTIVITIES		
Issuance of loans receivable	(1,602,000)	
Interest and dividends	4,664	374,800
Net cash provided by (used for) investing activities	(1,597,336)	374,800
Net increase (decrease) in cash and cash equivalents	736,967	(10,791,004)
Cash and cash equivalents, July 1, 2015	5,131,494	73,837,335
Cash and cash equivalents, June 30, 2016	$ 5,868,461	$ 63,046,331
RECONCILIATION OF OPERATING GAIN (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Operating gain or (loss)	$ 207,245	$ (20,389,772)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	1,938,371	917,738
Liability for reported and incurred but not reported claims - noncurrent		15,363,779
Changes in assets and deferred outflows of resources [(increase)/decrease] and liabilities and deferred inflows of resources [increase/(decrease)]:		
Accounts receivable	869,047	(190,855)
Inventories	(1,490)	189,531
Prepaids	(29,170)	407,398
Deferred outflows of resources related to pensions	95,560	157,501
Accounts payable	(291,034)	(2,173,897)
Employee compensation	4,131	122,726
Pension liabilities	(5,616)	1,012,205
Other liabilities	73,130	(864,363)
Liability for reported and incurred but not reported claims - current		(3,974,741)
Deferred inflows of resources related to pensions	(188,160)	(1,264,390)
Net cash provided by (used for) operating activities	$ 2,672,014	$ (10,687,140)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES		
Accumulated depreciation from disposed capital assets	$ 13,934,100	$ 357,537
Machinery and equipment disposed	(16,322,018)	(360,901)
(Gain)/loss on disposal of capital assets	(2,512,082)	3,364
Loans receivable from sale of capital assets	4,900,000	
Capital assets transferred from governmental activities		114,880
Accumulated depreciation from transferred assets		(114,880)
Intergovernmental grant revenue received for affordable housing program	1,500,000	
Loans receivable issued to partnership	(1,500,000)	

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

Maricopa County
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2016

	Investment Trust Funds	Agency Funds
Assets		
Cash and investments in bank and on hand	$	$ 28,510,325
Cash and investments held by County Treasurer	2,360,796,956	123,677,158
Accrued interest receivable	3,379,084	51,058
Total assets	$ 2,364,176,040	$ 152,238,541
Liabilities		
Accounts payable		$
Accrued liabilities		441,137
Deposits held for other parties		151,797,404
Total liabilities		$ 152,238,541
Net Position		
Held in trust for investment participants	$ 2,364,176,040	

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

Maricopa County
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2016

	Investment Trust Funds
Additions:	
Contributions from participants	$ 7,855,909,807
Investment income:	
Interest income	10,458,834
Net change in fair value of investments	1,213,048
Net investment income	11,671,882
Total additions	7,867,581,689
Deductions:	
Distributions to participants	7,764,498,912
Total deductions	7,764,498,912
Change in net position	103,082,777
Net position, July 1, 2015	2,261,093,263
Net position, June 30, 2016	$ 2,364,176,040

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

Basic Financial Statements - Notes

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2 REPORTING CHANGES

NOTE 3 BEGINNING BALANCES RESTATED

NOTE 4 FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

NOTE 5 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

NOTE 6 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

NOTE 7 DEPOSITS AND INVESTMENTS

NOTE 8 CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL

NOTE 9 RECEIVABLES

NOTE 10 DUE FROM OTHER GOVERNMENTAL UNITS

NOTE 11 INTERGOVERNMENTAL LOANS

NOTE 12 CAPITAL ASSETS

NOTE 13 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

NOTE 14 LONG-TERM LIABILITIES

NOTE 15 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

NOTE 16 MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

NOTE 17 OPERATING LEASES

NOTE 18 RISK MANAGEMENT

NOTE 19 POLLUTION REMEDIATION OBLIGATIONS

NOTE 20 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

NOTE 21 INTERFUND BALANCES AND ACTIVITY

NOTE 22 DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

NOTE 23 SUBSEQUENT EVENT

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

For the year ended June 30, 2016, the County implemented the provisions of GASB Statement No. 72, *Fair Value Measurement and Application* and GASB Statement No. 76, *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*. GASB Statement No. 72 establishes standards for measuring fair value and applying fair value to certain investments and disclosures related to all fair value measurements. GASB Statement No. 76 establishes the hierarchy of sources of accounting principles used to prepare financial statements of state and local governmental entities in conformity with generally accepted accounting principles. The implementation of this standard had no significant effect on the financial statements. The County also early implemented the provisions of GASB Statement No. 82, *Pension Issues*. GASB Statement No. 82 changed the measure of payroll that is required to be presented in required supplementary information.

A. Reporting Entity

Maricopa County is a general purpose local government that is 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 so intertwined with the County that they 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. Each blended and discretely presented component unit discussed below has a June 30 year-end. Unless noted below, separate financial statements are not available for the component unit.

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 Industrial Development Authority of Maricopa County.

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 pursuant to A.R.S. §48-3602 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 and has operational responsibility for the District, it 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 pursuant to A.R.S. §48-3901 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 and has operational responsibility for the District, it 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 lease revenue bonds on behalf of the County. 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 Maricopa County 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 Special Assessment Districts and has operational responsibility over the District, they are considered a blended component unit of the County.

Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity pursuant to A.R.S. §48-4202 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 and has operational responsibility over the District, it is considered a blended component unit of the County. The Stadium District also issues separate financial statements. 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 Maricopa County 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 Street Lighting Districts and has operational responsibilities over the Districts, they are considered a blended component unit of the County.

Housing Authority of Maricopa County

The Housing Authority is a legally separate entity pursuant to A.R.S. §36-1404 that provides efficient and affordable rental housing to low-income households of Maricopa County. As the Maricopa County Board of Supervisors serves as the Housing Authority's Board of Commissioners and has operational responsibility over the Housing Authority, it is a blended component unit of the County. The Housing Authority also issues separate financial statements which include three discretely presented component units, Rose Terrace Development Partnership, L.L.C., Rose Terrace Development Partnership Phase II, L.L.C, and Maricopa Revitalization Partnership, L.L.C. These component units are combined and reported with the Housing Authority as a single enterprise fund on Maricopa County's financial statements.

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

Housing Authority of Maricopa County
8910 N. 78th Avenue, Building D
Peoria, Arizona 85345
www.maricopahousing.org

The discretely presented component unit is as follows:

Industrial Development Authority of Maricopa County

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. All bonds issued by the Authority are special, limited obligations of the Authority, payable solely from revenues generated by the project being financed, and do not constitute debt of, a loan of, or credit by, the Authority. The Authority charges administration fees to bond applicants and uses such fees to cover its administration costs and to support its ongoing community and economic development in Arizona. The Authority is a special-purpose governmental entity engaged in business type activities. Although the Authority is legally separate from the County, governmental accounting standards require the Authority to be reported as a discretely presented component unit of the County for financial reporting purposes as the County Board of Supervisors is able to impose its will on the Authority. Complete financial statements for the Industrial Development Authority of Maricopa County may be obtained at the entity's administrative office listed below:

Industrial Development Authority of Maricopa County
301 W. Jefferson, 10th Floor
Phoenix, Arizona 85003
www.mcida.com

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 information's usefulness.

Government-wide financial statements – provide information about the primary government (the County) and its component units. The statements include a statement of net position and a statement of activities. These statements report the overall government's financial activities, except for fiduciary activities. They also distinguish between the County's governmental and business-type activities and between the County and its discretely presented component unit. 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. 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 taxes the County levies or imposes, 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 funds are aggregated and reported as nonmajor funds. Internal service and 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, in which each party receives and gives up essentially equal values, are reported as operating revenues. Other revenues, such as subsidies, result from transactions in which the parties do not exchange equal values and are considered nonoperating revenues along with investment earnings and revenues ancillary activities generate. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered 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 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 and Detention Technology Capital Improvement Fund for construction of the adult and juvenile detention facilities and detention technology infrastructure.

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2007A; Certificates of Participation, Series 2015; and other long-term obligations. This fund's main revenue source is from transfers for the repayment of debt.

The County Improvement Fund – accounts for capital projects funded through the issuance of Certificates of Participation, Series 2015.

The Detention Capital Projects Fund – accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by the voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities.

The General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. Revenues in this fund consist mainly of transfers from the General Fund. None of the funds have been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

The Technology Capital Improvement Fund – was established to account for General Fund and other resources committed for technology improvement projects.

The County reports the following major enterprise fund:

The Housing Authority Fund – accounts for the activities of the Housing Authority of Maricopa County.

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 funds – account for pooled assets the County Treasurer holds and invests on behalf of other governmental entities.

The agency funds – account for assets the County holds 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 and the accrual basis of accounting. The agency funds are custodial in nature and do not have a measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. 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.

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 position resources available to finance the program. For these types of programs, the County applies grant resources to such programs before using general revenues. For all other programs, the County uses unrestricted revenues first.

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. The County's major revenue sources that are susceptible to accrual are property taxes, intergovernmental, charges for services, and investment income. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, landfill closure and postclosure care costs, pollution remediation obligations, 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. Loan proceeds and acquisitions under capital lease agreements are reported as other financing sources.

D. Cash and Investments

For the statement of cash flows, the County's cash and cash equivalents are considered to be cash on hand, demand deposits, cash and investments held by the County Treasurer, and only those highly liquid investments with a maturity of three months or less when purchased.

Short-term debt investments with remaining maturities of up to 90 days at the date of the financial statements are reported at amortized cost. All other investments are stated at fair value.

E. Inventories

Inventories of government-wide and the internal service funds financial statements are recorded as assets when purchased and expensed when consumed. The amounts shown on the statement of net position for government-wide and the internal service funds are valued at cost using first-in, first-out and the moving average methods, respectively.

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 as nonspendable fund balance to indicate that they do not constitute "available spendable resources." These inventories are stated at weighted-average cost.

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 acquisition value. 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 are depreciated using the straight-line method over the following estimated useful lives:

Type of Assets	Estimated Useful Life (In Years)
Buildings and improvements	20 - 50
Infrastructure	25 - 50
Autos and trucks	3 - 10
Other equipment	3 - 20

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.

H. Deferred Outflows and Inflows of Resources

The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as revenue in future periods.

I. Pensions

For purposes of measuring the net pension liability, deferred outflows of resources and deferred inflows of resources related to pensions, and pension expense, information about the pension plan's fiduciary net position and additions to /deductions from the plan's fiduciary net position have been determined on the same basis as they are reported by the plan. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

J. Fund Balance Classifications

The governmental funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors (such as through debt covenants), grantors, contributors, or laws and regulations.

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations the County's Board of Supervisors approved, which is the highest level of decision-making authority within the County. Only the Board can remove or change the constraints placed on committed fund balances.

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but that are neither restricted nor committed. Only the Board of Supervisors has authorization to assign fund balances.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

The County's policy is to account for most restricted and committed revenue sources (subject to legal restriction, etc.) by segregating them in a separate fund; however, by its nature, the General Fund may have several different classifications of fund balance. Therefore, when expending General Fund fund balance, if an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it is the County's policy to use unrestricted fund balance first. For the disbursement of unrestricted fund balances, it is the County's policy to use unassigned amounts first, followed by assigned amounts, and lastly committed amounts.

K. Investment Income

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

L. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave employees earned based on services already rendered. Employees may accumulate, and roll-over from year-to-year, up to 240 or 320 hours (depending on employee classification) 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 terminating 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 employees forfeit them upon terminating 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 $10,000 nontaxable investment in a Post-Employment Health Plan (PEHP) established pursuant to Internal Revenue Code §501(c)(9). The obligations vested at June 30, 2016, under this policy are 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. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

M. Other Disclosures

Pursuant to A.R.S.§35-391, the County must disclose in its annual financial report the amount of any rewards, discounts, incentives or other financial consideration resulting from credit card payments. The County earned $380 thousand in credit card rebates during calendar year 2016.

NOTE 2 – REPORTING CHANGES

Beginning in fiscal year 2016, the County established the Superior Court Building Repair Fund (special revenue fund), a non-major governmental fund.

NOTE 3 – BEGINNING BALANCES RESTATED

On July 1, 2015, Maricopa County restated governmental funds beginning balance and governmental activities beginning net position by $730,404 for a prior period correction related to accrued liabilities that were incorrectly calculated for the Detention Operations Fund.

On July 1, 2015, Maricopa County restated beginning net position for business-type activities by ($268,395) for a prior period correction to deferred outflows related to pensions which reported excess amounts for employee contributions for the Housing Authority Fund.

Beginning net position was adjusted for the above, as follows:

	Governmental Activities	Business-type Activities	Total Governmental Funds
Net position reported as of June 30, 2015	$ 3,149,880,913	$ 27,506,997	$ 1,368,275,012
Plus: Detention Operations Fund accrued liability correction	730,404		730,404
Minus: Housing Authority Fund correction		(268,395)	
Net position as of July 1, 2015, as restated	$ 3,150,611,317	$ 27,238,602	$ 1,369,005,416

NOTE 4 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2016, were as follows:

	General Fund	Detention Operations Fund	County Improvement Debt Fund	County Improvement Fund	Detention Capital Projects Fund
Fund balances:					
Nonspendable:					
Inventory	$ 2,828,108	$ 1,603,790	$	$	$
Loan receivable	11,159,260				
Total nonspendable	13,987,368	1,603,790			
Restricted for:					
Capital projects				36,789,490	
Debt service			7,319,545		
Education					
Flood control					
Health and welfare					
Judicial activities					
Law enforcement		41,043,109			188,942,584
Library District					
Other purposes					
Parks and recreation					
Social services					
Stadium District					
Transportation					
Waste management					
Total restricted		41,043,109	7,319,545	36,789,490	188,942,584
Committed to:					
Capital projects					
Debt service			12,377,511		
Health and welfare					
Other purposes					
Total committed			12,377,511		
Assigned to:					
General government	133,944,163				
Total assigned	133,944,163				
Unassigned	14,096,188				
Total fund balances	$ 162,027,719	$ 42,646,899	$ 19,697,056	$ 36,789,490	$ 188,942,584

(continued)

	General Fund County Improvements Fund	Technology Capital Improvement Fund	Other Governmental Funds	Total
Fund balances:				
Nonspendable:				
Inventory	$	$	$ 2,616,008	$ 7,047,906
Loan receivable				11,159,260
Total nonspendable			2,616,008	18,207,166
Restricted for:				
Capital projects				36,789,490
Debt service			4,096,041	11,415,586
Education			4,120,489	4,120,489
Flood control			33,667,694	33,667,694
Health and welfare			22,408,694	22,408,694
Judicial activities			24,638,779	24,638,779
Law enforcement			56,036,210	286,021,903
Library District			13,440,566	13,440,566
Other purposes			7,259,911	7,259,911
Parks and recreation			4,251,203	4,251,203
Social services			139,213	139,213
Stadium District			20,595,138	20,595,138
Transportation			121,022,441	121,022,441
Waste management			3,252,331	3,252,331
Total restricted			314,928,710	589,023,438
Committed to:				
Capital projects	294,030,786	249,808,698	124,009	543,963,493
Debt service				12,377,511
Health and welfare			9,730,893	9,730,893
Other purposes			7,846,896	7,846,896
Total committed	294,030,786	249,808,698	17,701,798	573,918,793
Assigned to:				
General government				133,944,163
Total assigned				133,944,163
Unassigned			(7,626,568)	6,469,620
Total fund balances	$ 294,030,786	$ 249,808,698	$ 327,619,948	$1,321,563,180

Stabilization Arrangements – The Board of Supervisors has the authority to authorize and establish a stabilization arrangement by formal action. Subsequent modification, addition to, or expenditure from any stabilization arrangements also requires formal action by the Board of Supervisors, the highest level of decision-making authority within the County. At June 30, 2016, the General Fund did not have fund balances committed for budget stabilization.

NOTE 5 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Fund balances – total governmental funds	$ 1,321,563,180
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	
Land	760,082,551
Buildings and improvements	1,929,526,015
Machinery and equipment	372,128,092
Infrastructure	1,077,809,504
Construction in progress	389,309,776
Accumulated depreciation	(954,893,664)
Net governmental funds capital assets at June 30, 2016	3,573,962,274
Some receivables are not available to pay for current period expenditures and therefore, are reported as unavailable revenue in funds.	
Unavailable revenue for property taxes receivable at June 30, 2016	7,208,521
Unavailable revenue for grant revenues receivable at June 30, 2016	8,694,061
Unavailable revenue for other revenues receivable at June 30, 2016	1,419,467
	17,322,049
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, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position.	(43,974,237)
Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2016, and therefore, are not reported in the funds.	
Noncurrent lease revenue bonds due in more than one year at June 30, 2016	(51,095,000)
Certificates of participation due in more than one year at June 30, 2016	(185,580,000)
Stadium District revenue bonds payable at June 30, 2016	(12,685,000)
Special assessment debt with governmental commitment payable at June 30, 2016	(14,628)
Governmental funds capital leases payable at June 30, 2016	(15,778,681)
Bond premium unamortized at June 30, 2016	(10,809,836)
Claims and judgments at June 30, 2016	(4,343,576)
Governmental funds compensated absences payable at June 30, 2016	(73,769,530)
Liability for closure and postclosure costs at June 30, 2016	(10,075,798)
Net pension liability at June 30, 2016	(1,586,319,114)
Accrued interest payable at June 30, 2016	(24,102)
	(1,950,495,265)
Deferred outflows and inflows of resources related to pensions and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.	
Deferred outflows of resources related to pensions at June 30, 2016	294,919,292
Deferred inflows of resources related to pensions at June 30, 2016	(73,394,177)
Deferred charges on debt refunding at June 30, 2016	150,864
	221,675,979
Net position of governmental activities	$ 3,140,053,980

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 position 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	$	(47,187,217)
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		183,911,974
Government-wide depreciation expense for the year ended June 30, 2016		(92,883,453)
Add: Internal service funds depreciation expense for the year ended June 30, 2016		917,738
		91,946,259
The net effect of various miscellaneous transactions involving capital assets is an increase to net position.		
Donations of capital assets		15,757,117
Net value of disposed capital assets for the year ended June 30, 2016		(10,007,217)
Adjustment for net value of assets acquired in prior years		2,860,987
		8,610,887
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Grant revenues earned during the year ended June 30, 2016		1,517,366
Property taxes earned during the year ended June 30, 2016		136,080
Other revenue earned during the year ended June 30, 2016		18,411,789
		20,065,235
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 position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are 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 lease revenue bonds		33,570,000
Principal payments on Stadium District revenue bonds		3,325,000
Principal payments on special assessment debt with governmental commitment		17,618
Proceeds from capital leases		(13,886,373)
Principal payments on capital leases		4,295,124
Amortization of bond premium		5,236,976
Amortization of deferred charges on debt refunding		(50,287)
Accrued interest payable on long-term debt		6,317
		32,514,375
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.		
Net increase in employee compensation payable		(143,623)
Decrease in inventories		(255,019)
Net increase in claims and judgments		(3,260,794)
Net increase in liability for closure and postclosure costs		(1,863,760)
		(5,523,196)
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 expense of internal service funds is reported with governmental activities.		(20,043,916)
County pension contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension liability is measured a year before the County's report date. Pension expense, which is the change in the net pension liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		
County pension contributions		111,855,814
Pension expense		(202,795,578)
		(90,939,764)
Change in net position of governmental activities	$	(10,557,337)

NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2016, the following governmental and proprietary funds reported deficits in fund balance or net position.

FUND	DEFICIT
Governmental Funds:	
Adult Probation Grants	$ 58,299
Air Quality Grants	96,901
CDBG Housing Trust	414,548
County Attorney Grants	144,086
Emergency Management	91,773
Environmental Services Grants	15,938
Human Services Grants	3,004,788
Medical Examiner Grants	621
Non-Departmental Grants	799
Public Defender Grants	6,388
Public Health Grants	583,471
School Grants	1,843,749
Sheriff Grants	489,033
Superior Court Fill the GAP	30,665
Superior Court Grants	82,304
Transportation Grants	35
Proprietary Funds:	
Equipment Services	$ 4,943
Technology Infrastructure	1,560,490
Reprographics	314,443
Risk Management	54,269,224

The deficits in fund balances for Adult Probation Grants, Air Quality Grants, CDBG Housing Trust, County Attorney Grants, Emergency Management, Environmental Services Grants, Human Services Grants, Medical Examiner Grants, Non-Departmental Grants, Public Defender Grants, Public Health Grants, School Grants, Sheriff Grants, Superior Court 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 not accrued.

As of June 30, 2016, Equipment Services, Technology Infrastructure, and Reprographics Funds had deficit net positions of $4,943, $1,560,490, and $314,443, respectively. This is primarily due to the reporting of noncurrent net pension liabilities as a result of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

The Risk Management Fund's funding plan calls for the fiscal year ending cash balance to equal the next year's estimated claims and claims related expenses. As of June 30, 2016, the total net position deficit was $54,269,224. This is primarily due to the Risk Management Fund not being funded for noncurrent accrued claim liabilities.

The fund balance deficit for the Superior Court Fill the GAP Fund resulted from operations during the year and is expected to be corrected during normal operations in fiscal year 2017.

NOTE 7 – 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, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition, the County Treasurer may invest trust funds in certain 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 of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better at the time of purchase by at least two nationally recognized rating agencies.
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 deposits at 102 percent of all deposits federal depository insurance does not cover.

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. However, the Stadium District is allowed by a separate statute to invest monies, not held for operations, in eligible investments with a maturity of greater than 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

Foreign currency risk
Statutes do not allow foreign investments, unless the investment is denominated in United States dollars.

Deposits - At June 30, 2016, the carrying amount of the County's deposits was $712,156,154 and the bank balance was $728,489,518. It is the County's investment policy to collateralize all deposits not covered by depository insurance in accordance with Statutes. 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, 2016, $5,140,699 of County's bank balance was exposed to custodial credit risk as follows:

Uninsured with collateral held by the pledging financial institution's trust department or agent but in the County's name	$	5,140,699

Investments – The County's investments at June 30, 2016, categorized within the fair value hierarchy established by generally accepted accounting principles, were as follows:

Investments by fair value level	Amount	Fair value measurement using: Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
U.S. Treasury securities	$ 160,405,469	$	$ 160,405,469	$
U.S. agency securities	2,531,076,499		2,531,076,499	
School bonds	100,937,632			100,937,632
Mutual funds with trustee	28,711,852		17,238,519	11,473,333
Total investments by fair value level	2,821,131,452		2,708,720,487	112,410,965
Investments measured at amortized cost				
School bonds	38,032,870			
School tax anticipation notes short-term	230,522,536			
Other investments	677,857			
Total investments measured at amortized cost	269,233,263			
Total investments	$ 3,090,364,715			

Investments categorized as level 1 are valued using prices quoted in active markets for those investments. Investments categorized as level 2 are valued using bid and ask prices. The price within the bid-ask spread that is most representative of fair value was used to measure fair value. Investments categorized as level 3 are valued using information for similar assets, when available. Investments measured at amortized cost are those that mature within 90 days of year end.

The $677,857 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. As these investment amounts are immaterial, no deposits or investment risk (credit risk, custodial credit risk, concentration of credit risk, and interest rate risk) disclosures will be reported for these investments.

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, 2016, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody's	$ 979,154,511
U. S. agency securities	P-1	S&P	1,385,177,928
U. S. agency securities	Unrated	Not applicable	29,501,920
U. S. agency securities	AA+	S&P	137,242,140
School bonds	Unrated	Not applicable	138,970,502
School tax anticipation notes short-term	Unrated	Not applicable	230,522,536
Mutual funds with trustee	Aaa-mf	Moody's	28,711,852
			$ 2,929,281,389

The $29,501,920 of unrated U.S. agency securities are fixed income bonds issued by the Federal Farm Credit Banks (FFCB) and Federal Home Loan Banks (FHLB) which were rated Aaa at the time of purchase. The $138,970,502 and $230,522,536 of unrated school bonds and tax anticipation notes, respectively, are issued by various school districts that deposit their monies with the County Treasurer.

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 an outside party's possession. 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. At June 30, 2016, the County did not have investments exposed to custodial credit risk.

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, 2016, were in the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (Freddie Mac), the Federal National Mortgage Association (Fannie Mae), and the Federal Farm Credit Banks (FFCB). These investments were 40.9 percent, 18.7 percent, 13.5 percent, and 8.7 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, 2016, the County had the following investments in debt securities:

		Investment Maturities	
Investment Type	**Amount**	**Less than 1 Year**	**1 – 5 Years**
U.S. Treasury securities	$ 160,405,469	$ 75,090,820	$ 85,314,649
U.S. agency securities	2,531,076,499	1,495,140,868	1,035,935,631
School bonds	138,970,502	43,681,374	95,289,128
School tax anticipation notes short-term	230,522,536	230,522,536	
Mutual funds with trustee	28,711,852	28,711,852	
	$ 3,089,686,858	$ 1,873,147,450	$ 1,216,539,408

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 Position follows:

Cash, deposits and investments:	
Cash on hand	$ 233,191
Amount of deposits	712,156,154
Amount of investments	3,090,364,715
Total	$ 3,802,754,060

	Governmental Activities	Business-type Activities	Investment Trust Funds	Agency Funds	Total
Statement of Net Position:					
Cash in bank and on hand	$ 35,480,159	$ 4,093,117	$	$	$ 39,573,276
Cash and investments in bank and on hand				28,510,325	28,510,325
Cash and investments held by County Treasurer	1,219,704,138		2,360,796,956	123,677,158	3,704,178,252
Cash and cash equivalents - restricted		1,775,344			1,775,344
Cash and investments held by trustee	28,716,863				28,716,863
Total	$ 1,283,901,160	$ 5,868,461	$ 2,360,796,956	$ 152,187,483	$ 3,802,754,060

NOTE 8 – 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 $3,298,769 of interest earned in certain other funds to be transferred to the General Fund.

The deposits and investments held by the County are included in the County Treasurer's investment pool, except for $228,191 of cash on hand, $68,957,908 of deposits, $28,711,852 of mutual funds with trustee and $677,857 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 7 – 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. Treasury securities	$ 159,919,922	0.63 – 1.00%	12/16 – 12/17	$ 160,405,469
U. S. agency securities	2,528,795,858	0.00 – 1.50%	7/16 – 11/19	2,531,076,499
School bonds	147,455,159	0.93 – 5.96%	7/16 – 7/19	138,970,502
School tax anticipation notes short-term	231,039,370	0.81%	7/16	230,522,536

A condensed statement of the investment pool's net position and changes in net position follows:

Statement of Net Position	
Assets	$ 3,709,508,405
Liabilities	
Net position	$ 3,709,508,405
Net position held in trust for:	
Internal participants	$ 1,221,604,149
External participants	2,487,904,256
Total net position held in trust	$ 3,709,508,405
Statement of Changes in Net Position	
Total additions	$ 10,317,272,985
Total deductions	10,300,072,398
Net increase	$ 17,200,587
Net position held in trust:	
July 1, 2015	3,692,307,818
June 30, 2016	$ 3,709,508,405

NOTE 9 – 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.

	Governmental Funds					
	General Fund	Detention Operations Fund	County Improvement Debt Fund	County Improvement Fund	Other Governmental Funds	Total
Receivables:						
Taxes	$ 9,173,523	$	$	$	$ 1,166,470	$ 10,339,993
Accounts	24,365					24,365
Accrued interest	975,620	365,883	20,617	68,255	388,187	1,818,562
Special assessments					9,872	9,872
Total receivables	$ 10,173,508	$ 365,883	$ 20,617	$ 68,255	$ 1,564,529	$ 12,192,792

NOTE 10 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2016, as reported on the Governmental Funds balance sheet are as follows:

	Governmental Funds			
	General Fund	Detention Operations Fund	Other Governmental Funds	Total
Due from other governments:				
State-shared sales tax	$ 83,448,551	$	$	$ 83,448,551
Vehicle license tax	14,741,284		1,048,636	15,789,920
Highway user revenue			17,854,303	17,854,303
Jail tax		24,728,637		24,728,637
Other surcharges collected by the state			1,969,807	1,969,807
Grants and contributions from state and federal	2,898,118	3,710	43,351,517	46,253,345
Reimbursement for services provided to the state, cities and towns	516,552	3,369,604	882,015	4,768,171
Total due from other governments	$101,604,505	$ 28,101,951	$ 65,106,278	$194,812,734

NOTE 11 – INTERGOVERNMENTAL LOANS

At June 30, 2016, the County reported intergovernmental loans of $12,556,431. This amount consists of outstanding principal of $11,663,240 and accrued interest of $893,191 for an intergovernmental loan 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 Third Amendment to Assistance Package Intergovernmental Agreement dated October 7, 2015, include the first five years interest free, accrued interest for the second five-year period, and interest on the principal only at the rate of 1.5 percent per annum for the remaining twelve installments. The final installment of the loan is due August 31, 2018.

NOTE 12 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2016, was as follows:

	Balance July 1, 2015	Increase	Decrease	Balance June 30, 2016
Governmental activities:				
Nondepreciable assets:				
Land	$ 749,522,329	$ 15,163,541	$ 4,603,319	$ 760,082,551
Construction in progress	279,652,122	153,335,258	43,677,604	389,309,776
Infrastructure	726,928,541	15,875,697	2,055,820	740,748,418
Total capital assets not being depreciated	1,756,102,992	184,374,496	50,336,743	1,890,140,745
Depreciable assets:				
Buildings and improvements	1,897,896,950	32,045,323	416,258	1,929,526,015
Machinery and equipment	381,642,890	27,560,134	21,278,750	387,924,274
Infrastructure	336,363,699	697,387		337,061,086
Total	2,615,903,539	60,302,844	21,695,008	2,654,511,375
Less accumulated depreciation for:				
Buildings and improvements	511,136,077	51,208,342	122,392	562,222,027
Machinery and equipment	283,706,615	34,852,158	20,380,980	298,177,793
Infrastructure	100,349,319	6,822,953		107,172,272
Total	895,192,011	92,883,453	20,503,372	967,572,092
Total capital assets being depreciated, net	1,720,711,528	(32,580,609)	1,191,636	1,686,939,283
Governmental activities capital assets, net	$ 3,476,814,520	$ 151,793,887	$ 51,528,379	$ 3,577,080,028
Business-type activities:				
Nondepreciable assets:				
Land	$ 4,687,545	$ 132,252	$ 100,000	$ 4,719,797
Construction in progress	12,366	171,795	144,570	39,591
Total capital assets not being depreciated	4,699,911	304,047	244,570	4,759,388
Depreciable assets:				
Buildings and improvements	70,430,262	160,315	16,222,018	54,368,559
Machinery and equipment	1,082,135		11,940	1,070,195
Total	71,512,397	160,315	16,233,958	55,438,754
Less accumulated depreciation for:				
Buildings and improvements	43,274,598	1,899,604	13,934,100	31,240,102
Machinery and equipment	800,635	38,767	11,938	827,464
Total	44,075,233	1,938,371	13,946,038	32,067,566
Total capital assets being depreciated, net	27,437,164	(1,778,056)	2,287,920	23,371,188
Business-type activities capital assets, net	$ 32,137,075	$ (1,474,009)	$ 2,532,490	$ 28,130,576

The County pledged certain governmental activities land and buildings as collateral for various lease revenue bonds. See Note 14 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2016.

Depreciation expense was charged to functions as follows:

Government activities:	
General government	$ 32,351,027
Public safety	42,045,686
Highways and streets	3,981,625
Health, welfare and sanitation	3,220,185
Culture and recreation	10,178,688
Education	188,504
Internal service funds	917,738
Total governmental activities depreciation expense	$ 92,883,453
Business-type activities	
Housing Authority	$ 1,938,371
Total business-type activities depreciation expense	$ 1,938,371

NOTE 13 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2016, 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, Technology Improvement Projects, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2016, the Maricopa County Transportation Department had contractual commitments of $12,269,019 for construction of various roadway projects. At June 30, 2016, the County had spent $73,090,125 on these projects and had related estimated cost of completion based on the project budgets of $336,181,000, of which not all projects may be completed. 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, 2016, the Maricopa County Flood Control District had contractual commitments of $52,166,043 for the construction of various flood control projects. At June 30, 2016, the County had spent $179,904,954 on these projects and had related estimated cost of completion based on the project budgets of $265,782,000, of which not all projects may be completed. 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).

Technology Improvement Projects

At June 30, 2016, Maricopa County had contractual commitments of $69,452,242, including retention payable, related to major capital projects accounted for in the County Improvement Fund (major governmental fund), which are financed primarily by the Certificates of Participation, Series 2015. At June 30, 2016, the County had spent $89,922,335 on these projects and had related estimated cost of completion based on the project budgets of $107,461,544, of which not all projects may be completed.

At June 30, 2016, Maricopa County had contractual commitments of $28,319,575, including retention payable, related to a major capital project accounted for in the Technology Capital Improvement Fund (major governmental fund) funded predominantly through transfers from the General Fund. At June 30, 2016, the County had spent $2,636,174 on this project and had a related estimated cost of completion of $31,023,916 based on the project budget.

Construction of Various County Facilities

At June 30, 2016, Maricopa County had contractual commitments of $11,066,368 related to major capital projects accounted for in the County Improvement Fund (major governmental fund), which are financed primarily by the Certificates of Participation, Series 2015. At June 30, 2016, the County had spent $8,278,641 on these projects and had related estimated cost of completion based on the project budgets of $21,708,913, of which not all projects may be completed.

At June 30, 2016, Maricopa County had contractual commitments of $4,833,256, including retention payable, relating to major capital projects accounted for in the General Fund County Improvements Fund, County Improvement Fund, and Detention Capital Projects Fund (major governmental funds) and funded predominantly through transfers from the General Fund and Detention Operations Fund, respectively. At June 30, 2016, the County had spent $15,291,157 on these projects and had related estimated cost of completion based on the project budgets of $311,636,211, of which not all projects may be completed.

NOTE 14 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2016.

	Balance July 1, 2015	Additions	Reductions	Balance June 30, 2016	Due Within One Year
Governmental activities:					
Bonds, loans, and other payables:					
Lease revenue bonds	$ 97,135,000	$	$ 42,380,000	$ 54,755,000	$ 3,660,000
Certificates of participation	185,580,000			185,580,000	
Stadium District revenue bonds	16,010,000		3,325,000	12,685,000	3,405,000
Special assessment debt with governmental commitment	44,727		21,814	22,913	8,285
Capital Leases	8,329,091	13,886,373	4,234,253	17,981,211	9,440,380
	307,098,818	13,886,373	49,961,067	271,024,124	16,513,665
Plus: bond premium	16,046,812		5,236,976	10,809,836	
Total bonds, loans, and other payables	323,145,630	13,886,373	55,198,043	281,833,960	16,513,665
Other liabilities:					
Claims and judgments	1,082,782	3,260,794		4,343,576	4,343,576
Reported and incurred but not reported claims	83,306,741	161,836,957	150,447,919	94,695,779	29,029,590
Liability for closure and postclosure costs	8,212,038	2,444,683	580,923	10,075,798	511,132
Net pension liabilities	1,457,218,809	145,637,183	595,836	1,602,260,156	
Total other liabilities	1,549,820,370	313,179,617	151,624,678	1,711,375,309	33,884,298
Governmental activities long-term liabilities	$ 1,872,966,000	$ 327,065,990	$ 206,822,721	$ 1,993,209,269	$ 50,397,963
Business-type activities:					
Capital leases, loans, and other payables:					
Capital Leases	$ 1,792,280	$	$ 58,220	$ 1,734,060	$ 64,897
Loans payable	4,071,132		81,600	3,989,532	90,476
Other long-term debt	569,111	67,308	34,015	602,404	3,687
Net pension liabilities	3,713,222		5,615	3,707,607	
Business-type activities long-term liabilities	$ 10,145,745	$ 67,308	$ 179,450	$ 10,033,603	$ 159,060

Bonds, loans, and other payables were as follows at June 30, 2016:

Lease Revenue Bonds

On May 23, 2007, the Maricopa County Public Finance Corporation issued $108,100,000 of Lease Revenue Bonds to pay for the acquisition, construction, and renovation of the Durango Animal Care and Control Facility; Southeast, Southwest, San Tan, One West Madison and Sunnyslope Justice Court Facilities; and Central Court Building. 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 on and after July 1, 2017, are subject to optional redemption in increments of $5,000 on July 1, 2016, 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. The bonds are secured by the collateralization of certain County assets.

On June 22, 2016, the Maricopa County Public Finance Corporation extinguished a portion of the Lease Revenue Bonds, 2007A, in the amount of $29,910,000. The County placed the cash in an irrevocable trust to refund the bonds which were called for redemption on July 22, 2016.

The following Lease Revenue Bonds were outstanding as of June 30, 2016:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2016
2007A Lease Revenue Bonds	$ 108,100,000	4.00 – 5.00%	7-1-16/27	$ 54,755,000

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

	Governmental Activities		
Year Ending June 30	Principal	Interest	Total
2017	3,660,000	3,077,399	6,737,399
2018	3,845,000	2,309,193	6,154,193
2019	4,040,000	2,112,068	6,152,068
2020	4,240,000	1,926,268	6,166,268
2021	4,410,000	1,731,218	6,141,218
2022-26	25,405,000	5,250,427	30,655,427
2027-28	9,155,000	368,080	9,523,080
Total	$ 54,755,000	$ 16,774,653	$ 71,529,653

Certificates of Participation

On June 25, 2015, Maricopa County issued $185,580,000 of Certificates of Participation to pay for the acquisition of capital equipment and various capital projects. Some of the larger projects include: Public Radio System, Technology Infrastructure Refresh, Southwest Justice Courts, Enterprise Resource Planning System, and the Enterprise Data Center. The 2015 Certificates were executed and delivered under a trust agreement, dated June 1, 2015. Certificates of participation represent proportionate interests in semiannual lease payments. The County's obligation to make lease payments is subject to annual appropriations made by the County for that purpose. The certificates have interest rates ranging from 3.0 to 5.0 percent, payable semiannually on January 1 and July 1 each year through 2018.

The following certificates of participation were outstanding at June 30, 2016:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2016
Certificates of Participation, Series 2015	$ 185,580,000	3.0 – 5.0%	7-1-17/18	$ 185,580,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2017		8,579,000
2018	90,625,000	6,413,375
2019	94,955,000	2,123,875
Total	$ 185,580,000	$ 17,116,250

Stadium District Revenue Bonds

Stadium District Revenue Refunding Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of auto 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 District has pledged future auto rental surcharge revenue to repay the $25,140,000 in revenue refunding bonds, which were issued in September 2012. Proceeds from the bond issuance provided financing to refund previously issued bonded debt for the construction of Cactus League facilities. 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. Total principal and interest remaining to be paid on the bonds is $13,318,042, payable through June 2019. Principal and interest paid for the current year and total auto rental surcharge revenues were $3,690,028, and $4,772,583, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2016:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2016
2012 Revenue Refunding Bonds	$ 25,140,000	2.28%	6-1-17/19	$ 12,685,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2017	3,405,000	289,218
2018	3,480,000	211,584
2019	5,800,000	132,240
Total	$ 12,685,000	$ 633,042

Capital Leases

The County has entered into various lease-purchase agreements, which are non-cancellable, for the acquisition of the following equipment:

	Governmental Activities
Construction in Progress - Computer Systems and Equipment	$ 3,038,481
Computer Systems and Equipment	4,500,283
Total Capital Assets	7,538,764
Accumulated Depreciation	(1,293,722)
Net Value of Leased Capital Assets	$ 6,245,042

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, 2016.

Year Ending June 30	Governmental Activities
2017	$ 9,774,799
2018	7,125,295
2019	1,281,093
2020	322,894
Total minimum lease payments	18,504,081
Amount representing interest	(522,870)
Present value of net minimum lease payments	$ 17,981,211

The present value of net minimum lease payments at June 30, 2016, of $17,981,211 exceeds the total capital assets of $7,538,764 because a significant portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

Housing Authority of Maricopa County Capital Leases Obligation

The Housing Authority of Maricopa County entered into a long-term lease commitment for equipment that has been accounted for as a capital lease. The lease obligation is part of a U.S. Department of Housing and Urban Development approved Energy Performance Contract (EPC) that provides for continued Public Housing funding and certain incentives for increasing the energy efficiency of Public Housing Units. The assets are currently capitalized as Building Improvements with a cost of $1,792,280, less accumulated depreciation of $179,779, for a carrying value of $1,612,501. At June 30, 2016, the balance on this obligation is $1,734,060.

Annual debt service requirements to maturity for Housing Authority capital lease obligations are as follows:

	Business-type Activities		
Year Ending June 30	Principal	Interest	Total
2017	64,897	64,130	129,027
2018	71,986	61,730	133,716
2019	79,506	59,068	138,574
2020	87,480	56,127	143,607
2021	95,930	52,892	148,822
2022-26	624,836	204,325	829,161
2027-30	709,425	67,989	777,414
Total	$ 1,734,060	$ 566,261	$ 2,300,321

Housing Authority of Maricopa County Loans Payable

The Housing Authority of Maricopa County's Component Unit, Maricopa Revitalization Partnership, L.L.C., has a promissory note payable to Community Service of Arizona, Inc. The note bears an interest rate of 0.50% and is collateralized by investment in real estate. The balance on this note shall be paid at the earlier of the date of sale of the property; breach of covenant, condition or restriction; or 15 years after the date of the project completion. At June 30, 2016, the balance on this note was $ 570,000.

The Housing Authority of Maricopa County's Component Unit, Rose Terrace Development Partnership Phase II, L.L.C., has a promissory note payable to Mutual of Omaha Bank. The note bears an interest rate of 5.5% and is collateralized by investment in real estate. Monthly principal and interest payments of $2,814 will continue through February 2020, at which time a balloon payment of $328,340 is due. At June 30, 2016, the balance on this note was $ 383,398.

On December 21, 2012, the Housing Authority of Maricopa County's Component Unit, Rose Terrace Development Partnership, L.L.C., entered into a promissory note payable with First Bank. The note bears interest at 4.75% through January 1, 2018, and then increases to the greater of 6.00% or the 5-year Treasury Rate plus 3%. Monthly installments of principal and interest of $13,793 are payable through January 1, 2018, at which point the note will be amortized for the balance through the maturity date of October 1, 2022. At June 30, 2016, the balance on this note was $2,500,549.

On March 4, 2014, the Housing Authority of Maricopa County entered into a repayment agreement with the U.S. Department of Housing and Urban Development (HUD) totaling $115,524 to repay misused program funds as determined by the 2010 HUD Limited Management and Financial Review. The agreement bears no interest and calls for equal annual payments of $11,552 from non-federal resources beginning June 30, 2014, and ending June 30, 2023. At June 30, 2016, the balance on this note was $80,865.

The Housing Authority of Maricopa County entered into a repayment agreement with the U.S. Department of Housing and Urban Development (HUD) totaling $468,781 to repay misused program funds, as determined by a HUD Quality Assurance Division review, which was finalized in 2015. The agreement bears no interest and calls for equal annual payments of $18,751 from non-federal resources beginning January 1, 2016 and ending January 1, 2041. At June 30, 2016, the balance on this note was $454,720.

Annual debt service requirements to maturity for Housing Authority loans payable are as follows:

Business-type Activities	
Year Ending June 30	Principal
2017	90,476
2018	93,905
2019	657,546
2020	90,302
2021	406,469
2022-26	2,383,623
2027-31	93,755
2032-36	93,755
2037-41	79,701
Total	$ 3,989,532

Funding Source for Governmental Activities Liabilities

Governmental Funds Liabilities	Funding Source
Lease revenue bonds	County Improvement Debt Fund
Certificates of participation	County Improvement Debt Fund
Capital leases	County Improvement Debt Fund
Stadium District revenue bonds	Stadium District Debt Service Fund (nonmajor debt service fund)
Special assessment debt with governmental commitment	Special Assessment Fund (nonmajor debt service fund)
Claims and judgments	General Fund, Transportation Operations Fund and Flood Control Fund (nonmajor special revenue funds)
Reported and incurred but not reported claims	Risk Management Fund and Employee Benefits Trust Fund (internal service funds)
Liability for closure and postclosure costs	General Fund
Net pension liabilities	Various 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, 2016, the allowable six and fifteen percent limits were $2,077,420,219 and $5,193,550,548, respectively. The County had no outstanding general obligation debt at June 30, 2016, and was therefore within the legal debt margin.

Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2016, the County had no arbitrage liability.

NOTE 15 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County has five landfills which are subject to closure and postclosure care requirements. Federal and State laws and regulations require the County to place a final cover on all its landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although one landfill is exempt from these regulations, the County is performing postclosure monitoring of this site and has included the estimated costs in the closure and postclosure liability.

The County's last remaining landfill stopped accepting waste May 2007 and the final cover was completed in October 2010. At June 30, 2016, the County updated the estimates required to pay for closure, cleanup, remedial actions and monitoring at the County's five landfill sites, in accordance with generally accepted accounting principles. The County estimated these costs to be approximately $10,075,798.

The County's estimate for closure and postclosure care requirements for the five landfills are subject to change due to inflation, changes in technology, changes in regulations, or results of the investigational study. All associated closure and postclosure costs will be paid from the General Fund. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2016.

According to Federal and State 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 16 – MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

On July 1, 2015, the County maintained a $35,000,000 municipal revolving line of credit with qualified interest rate of 61% and non-qualified interest rate of 66% of the bank's prime rate which had a maturity date of June 30, 2016. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2016, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2017.

On July 1, 2015, the County maintained a $15,151,706 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. On December 31, 2015, the letter of credit was increased to $15,705,634. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2016, the letter of credit had not been drawn upon. The irrevocable standby letter of credit renewed to June 30, 2017.

NOTE 17 – OPERATING LEASES

The County's operating leases are for land, buildings, office equipment, and vehicles under the provisions of various long-term lease agreements classified as operating leases for accounting purposes. Rental expenses under the terms of these operating leases for governmental activities were $10,846,129 for the year ended June 30, 2016. These operating leases have remaining lease terms from one to fifteen 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, 2016, are as follows:

Year Ending June 30	Governmental Activities
2017	10,376,295
2018	9,758,430
2019	5,687,909
2020	3,131,258
2021	1,117,183
2022-2026	449,165
2027-2031	342,925
Total minimum payments required	$ 30,863,165

NOTE 18 – RISK MANAGEMENT

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 is exposed to various risks 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 all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks 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: developed paid loss, developed reported incurred losses, developed case reserves, frequency times severity analysis, loss rate analysis, and the Bornhuetter-Ferguson method. Accrued actuarial liabilities are based on a discounted expected confidence level assuming a 2.00 percent annual rate of return on investments.

Accrued actuarial liabilities at June 30, 2016, for each insurable area follow:

Auto liability	$	1,922,226
General liability		23,066,391
Workers' compensation		16,343,659
Medical malpractice		3,829,823
Auto physical damage		135,252
Property		179,227
Professional liability		182,991
Environmental property damage		2,977,460
Environmental liability		26,302,568
Unallocated		5,348,770
Total	$	80,288,367

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

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Balance June 30
2013-14	76,866,119	4,028,631	(15,434,590)	65,460,160
2014-15	65,460,160	13,360,665	(9,202,184)	69,618,641
2015-16	69,618,641	22,634,746	(11,965,020)	80,288,367

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

The liability for medical, dental, short-term disability, behavioral health, and vision claims is based on fiscal year 2016 actuarial reports. Accrued actuarial liabilities at June 30, 2016, for each insurable area follow:

Medical	$	13,203,018
Dental		514,036
Short-term disability		326,043
Behavioral health		214,025
Vision		135,969
Pharmacy		14,321
Total	$	14,407,412

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
2013-14	8,286,946	130,629,777	(127,229,427)	11,687,296
2014-15	11,687,296	137,910,814	(135,910,010)	13,688,100
2015-16	13,688,100	139,599,585	(138,880,273)	14,407,412

NOTE 19 – POLLUTION REMEDIATION OBLIGATIONS

Maricopa County has estimated and reported a pollution remediation obligation in the government-wide financial statements for the current or potential detrimental effects of existing pollution. At June 30, 2016, the County reported $4,343,576 of claims and judgments, which is composed of the following pollution remediation obligations.

Asbestos – The National Emission Standards for Hazardous Air Pollutants, 40 CFR §61.145, requires the County to inspect buildings for the existence of asbestos prior to the commencement of any demolition or renovation work. As of June 30, 2016, the County had several facilities under consideration for demolition or renovation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup and cleanup activities.

Stormwater – Under the Clean Water Act, the National Pollutant Discharge Eliminations System Stormwater Program, 40 CFR §122, requires the implementation of controls designed to prevent harmful pollutants from being washed by stormwater runoff into bodies of water. An audit of County-owned facilities was conducted to ensure compliance with federal regulations. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for activities to achieve compliance.

Road and Drainage Construction – The County conducted environmental site characterizations during the construction of roads and drainage structures. In compliance with Arizona Department of Environmental Quality (ADEQ) Soil Remediation Levels, Arizona Administrative Code Title 18, Chapter 7, Article 2, the County will excavate and properly dispose of any contaminated soil. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of the costs for soil excavation, disposal, and additional sampling.

Maricopa County also has estimated and reported a pollution remediation obligation in the Risk Management internal service fund financial statements for the current or potential detrimental effects of existing pollution. These obligations are categorized under environmental property damage and environmental liability in Note 18– Risk Management. At June 30, 2016, the County reported $29,280,028 of reported but unpaid claims, which is composed of the following pollution remediation obligations:

Cave Creek Landfill – The County has entered into a Consent Decree with ADEQ to evaluate the Cave Creek Landfill as a source of groundwater contamination. A Draft Remedial Action Plan (RAP) was completed and submitted to ADEQ in Spring 2015. The Draft RAP was approved by ADEQ in August 2015 and a public meeting was held in September 2015. The Final RAP was approved by ADEQ in November 2016. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of design, installation, and operation of a groundwater remediation system, including additional well installation; operation of a soil vapor extraction system; continued mandated monitoring and reporting to ADEQ.

Hassayampa Landfill – On July 22, 1987, the Hassayampa Landfill was added to the Superfund National Priorities List by the United States Environmental Protection Agency (EPA), pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), 42 U.S.C. §9605(a)(8), due to suspected groundwater contamination. On February 19, 1988, nine of the major potentially responsible parties (PRP) for the site entered into a Consent Order with the EPA to conduct the Remedial Investigation and Feasibility Study. On August 6, 1992, a Record of Decision was signed and detailed the EPA's selected cleanup remedy, which resulted in the formation of the Hassayampa Steering Committee (HSC). The HSC, an unincorporated association, consists of 11 PRP's that entered into a Unilateral Administrative Order with the EPA on March 30, 1993, to conduct additional investigation activities and to begin remedial design and action activities on the groundwater treatment system and soil cap. In September 1997, a Preliminary Close-Out Report was completed and the EPA certification of the completion of construction of the remedial action was issued in April 1998. The groundwater extraction and treatment system and soil vapor extraction and treatment system will continue to be run by the PRP's until the groundwater and soil meet cleanup levels.

The HSC hires consultants that recommend site actions, meet with regulators, and develop cost estimates for remediation of the Hassayampa Landfill. The County is responsible for 27.78% of the HSC's cost remediation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant.

CERCLA Cost Recovery Claim – The County, along with numerous other entities, was named as a potential responsible party under the CERCLA, 42 U.S.C. §9607(a), by a third party. The Notice of Claim was based upon allegations that the County owned the properties which were acquired in the 1970's from a solvent manufacturer. However, in 2001, the County (and other parties) entered into a Consent Decree/Settlement with ADEQ which absolved the County of any additional liability for the site.

The County pollution remediation liability is subject to change due to changes in the cost of goods and services, changes in remediation technology, or changes in laws and regulations governing the remediation effort. The County has no estimated recoveries at this time.

NOTE 20 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

Plan Descriptions

The County contributes to the plans described below. The plans are component units of the State of Arizona.

At June 30, 2016, the County reported the following aggregate amounts related to pensions for all plans to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities	Business-Type Activities	Total
Net pension liabilities	$ 1,602,260,156	$ 3,707,607	$ 1,605,967,763
Deferred outflows of resources	296,884,363	346,370	297,230,733
Deferred inflows of resources	74,740,379	461,168	75,201,547
Pension expense	203,724,854	138,806	203,863,660

The County's accrued payroll and employee benefits includes $3,605,567 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2016. Also, the County reported $111,855,813 of pension contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

A. Arizona State Retirement System

Plan description—County employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan, a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan, and a cost-sharing multiple-employer defined benefit long-term disability (OPEB) plan. The Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Articles 2 and 2.1. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Benefits provided—The ASRS provides retirement, health insurance premium supplement, long-term disability, and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Contributions—In accordance with state statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2016, statute required active ASRS members to contribute at the actuarially determined rate of 11.47 percent (11.35 percent for retirement and 0.12 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.47 percent (10.85 percent for retirement, 0.50 percent for health insurance premium benefit, and 0.12 percent for long-term disability) of the active members' annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 9.36 percent (9.17 percent for retirement, 0.13 percent for health insurance premium benefit, and 0.06 percent for long-term disability) of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the ASRS would typically fill. The County's contributions to the pension plan for the year ended June 30, 2016, were $51,696,840. The County's OPEB contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

Year ended June 30	Health Benefit Supplement Fund	Long-Term Disability Fund
2016	$ 2,364,092	$ 564,796
2015	2,799,086	560,655
2014	2,718,331	1,069,996

During fiscal year 2016, the County paid for ASRS pension and OPEB contributions as follows: 60 percent from the General Fund, 11 percent from major funds, and 29 percent from other funds.

Pension liability — At June 30, 2016, the County reported a liability of $809,331,280 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2015. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2014, to the measurement date of June 30, 2015. The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2015. The County's proportion measured as of June 30, 2015, was 5.2 percent, which was an increase of 0.1 from its proportion measured as of June 30, 2014.

Pension expense and deferred outflows/inflows of resources — For the year ended June 30, 2016, the County recognized pension expense for ASRS of $57,827,183. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 22,084,896	$ 42,409,776
Net difference between projected and actual earnings on pension plan investments		25,937,274
Changes in proportion and differences between county contributions and proportionate share of contributions	25,623,868	300,449
County contributions subsequent to the measurement date	51,696,840	
Total	$ 99,405,604	$ 68,647,499

The $51,696,840 reported as deferred outflows of resources related to ASRS pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to ASRS pensions will be recognized in pension expense as follows:

Year ending June 30	
2017	$ (2,631,812)
2018	(19,713,897)
2019	(17,316,488)
2020	18,723,462

Actuarial Assumptions — The significant actuarial assumptions used to measure the total pension liability are as follows:

	ASRS
Actuarial valuation date	June 30, 2014
Actuarial roll forward date	June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	8%
Projected salary increases	3–6.75%
Inflation	3%
Permanent benefit increase	Included
Mortality rates	1994 GAM Scale BB

Actuarial assumptions used in the June 30, 2014, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2012.

The long-term expected rate of return on ASRS pension plan investments was determined to be 8.79 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by adding expected inflation. The target allocation and best estimates of arithmetic real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Arithmetic Real Rate of Return
Equity	58%	6.79%
Fixed income	25%	3.70%
Real estate	10%	4.25%
Multi-asset	5%	3.41%
Commodities	2%	3.93%
Total	100%	

Discount Rate — The discount rate used to measure the ASRS total pension liability was 8 percent, which is less than the long-term expected rate of return of 8.79 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the ASRS net pension liability to changes in the discount rate — The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 8 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (7 percent) or 1 percentage point higher (9 percent) than the current rate:

	1% Decrease (7%)	Current Discount Rate (8%)	1% Increase (9%)
County's proportionate share of the net pension liability	$ 1,060,500,551	$ 809,331,280	$ 637,198,018

Pension plan fiduciary net position—Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

B. Public Safety Personnel Retirement System and Corrections Officer Retirement Plan

Plan descriptions — County sheriff employees and county attorney investigators who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS). Previously, County park rangers participated in the PSPRS; however, the plan currently has no active members and only five inactive members. This plan has not had any active members since fiscal year 2006-07. The net pension liability for this plan of $1,015,117 is included in the County's total net pension liability; however, the details of this plan are not disclosed in the note below as there are no active members and it is not material. The PSPRS administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan (agent plans). A seven-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

County detention officers and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP). The CORP administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit (OPEB) plan for county detention officers (agent plans), and a cost-sharing multiple-employer defined benefit pension plan and a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for AOC officers (cost-sharing plans). The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The PSPRS issues publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at www.psprs.com.

Benefits provided—The PSPRS and CORP provide retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

PSPRS

	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Retirement and Disability		
Years of service and age required to receive benefit	20 years, any age 15 years, age 62	25 years, age 52.5
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years
Benefit percent		
Normal Retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	2.5% per year of credited service, not to exceed 80%
Accidental Disability Retirement	50% or normal retirement, whichever is greater	
Catastrophic Disability Retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater	
Ordinary Disability Retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20	
Survivor Benefit		
Retired Members	80% to 100% of retired member's pension benefit	
Active Members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job	

CORP

	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Retirement and Disability		
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years, any age 10 years, age 62	25 years, age 52.5 10 years, age 62
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	2.0% to 2.5% per year of credited service, not to exceed 80%	
Accidental Disability Retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service
Total and Permanent Disability Retirement	50% or normal retirement if more than 25 years of credited service	
Ordinary Disability Retirement	2.5% per year of credited service	
Survivor Benefit		
Retired Members	80% of retired member's pension benefit	
Active Members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.	

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earnings. In addition, from and after December 31, 2015, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Employees covered by benefit terms—At June 30, 2016, the following employees were covered by the agent pension plans' benefit terms:

	PSPRS Sheriff	PSPRS Attorney Investigators	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	435	18	462
Inactive employees entitled to but not yet receiving benefits	76	4	287
Active employees	654	14	2,076
Total	1,165	36	2,825

Contributions and annual OPEB cost—State statutes establish the pension contribution requirements for active PSPRS and CORP employees. In accordance with state statutes, annual actuarial valuations determine employer contribution requirements for PSPRS and CORP pension and health insurance premium benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2016, are indicated below. Rates are a percentage of active members' annual covered payroll.

	PSPRS Sheriff	PSPRS Attorney Investigators	CORP Detention	CORP AOC
Active members—pension	11.65%	11.65%	8.41%	8.41%
County pension	48.83%	50.95%	16.24%	19.10%
County health insurance premium benefit	0%	.12%	0.01%	.85%

In addition, statute required the County to contribute at the actuarially determined rate of 28.62 percent for the PSPRS and 11.33 percent for the CORP of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the PSPRS or CORP would typically fill.

For the agent plans, the County's contributions to the pension plan and annual OPEB cost and contributions for the health insurance premium benefit for the year ended June 30, 2016, were:

	PSPRS Sheriff	PSPRS Attorney Investigators	CORP Detention
Pension			
Contributions made	$ 25,739,331	$ 1,399,472	$ 15,896,136
Health Insurance Premium Benefit			
Annual OPEB cost	0	1,434	9,788
Contributions made	0	1,434	9,788

Contributions to the CORP AOC pension plan for the year ended June 30, 2016, were $12,319,262. The County's contributions for the current and 2 preceding years for the CORP AOC OPEB, all of which were equal to the required contributions, were as follows:

CORP AOC	
Year ended June 30	Health Insurance Fund
2016	$ 544,816
2015	790,251
2014	680,068

During fiscal year 2016, the County paid for PSPRS and CORP pension and OPEB contributions as follows: 62 percent from the General Fund, 36 percent from major funds, and 2 percent from other funds.

Pension liability—At June 30, 2016, the County reported the following net pension liabilities:

	Net Pension Liability
PSPRS Sheriff	$ 261,403,217
PSPRS Attorney Investigators	6,322,623
CORP Detention	164,245,523
CORP AOC (County's proportionate share)	139,409,566

The net pension liabilities were measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

In May 2016, voters approved Proposition 124 that authorized certain statutory adjustments to PSPRS' automatic cost-of-living adjustments. The statutory adjustments change the basis for future cost-of-living adjustments from excess investment earnings to the change in consumer price index, limited to a maximum annual increase of 2 percent. The change in the County's net pension liability as a result of the statutory adjustments is not known.

Pension actuarial assumptions — The significant actuarial assumptions used to measure the total pension liability are as follows:

PSPRS and CORP — Pension	
Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	7.85%
Projected salary increases	4.0%–8.0% for PSPRS and 4.0%–7.25% for CORP
Inflation	4.0%
Permanent benefit increase	Included
Mortality rates	RP-2000 mortality table (adjusted by 105% for both males and females)

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on PSPRS and CORP pension plan investments was determined to be 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Short term investments	2%	.75%
Absolute return	5%	4.11%
Risk parity	4%	5.13%
Fixed income	7%	2.92%
Real assets	8%	4.77%
GTAA	10%	4.38%
Private equity	11%	9.50%
Real estate	10%	4.48%
Credit opportunities	13%	7.08%
Non-U.S. equity	14%	8.25%
U.S. equity	16%	6.23%
Total	100%	

Pension discount rates — The discount rate used to measure the PSPRS and CORP total pension liabilities was 7.85 percent. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the Net Pension Liability

PSPRS Sheriff

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	$ 423,712,440	$ 186,022,676	$ 237,689,764
Changes for the year:			
Service cost	8,569,277		8,569,277
Interest on the total pension liability	32,648,223		32,648,223
Differences between expected and actual experience in the measurement of the pension liability	14,238,261		14,238,261
Contributions—employer		19,300,393	(19,300,393)
Contributions—employee		5,718,569	(5,718,569)
Net investment income		6,829,419	(6,829,419)
Benefit payments, including refunds of employee contributions	(24,192,292)	(24,192,292)	
Administrative expense		(166,999)	166,999
Other changes		60,926	(60,926)
Net changes	31,263,469	7,550,016	23,713,453
Balances at June 30, 2016	$ 454,975,909	$ 193,572,692	$ 261,403,217

PSPRS Attorney Investigators

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	$ 11,195,054	$ 4,276,595	$ 6,918,459
Changes for the year:			
Service cost	253,874		253,874
Interest on the total pension liability	853,275		853,275
Differences between expected and actual experience in the measurement of the pension liability	(324,461)		(324,461)
Contributions—employer		1,077,456	(1,077,456)
Contributions—employee		147,013	(147,013)
Net investment income		162,028	(162,028)
Benefit payments, including refunds of employee contributions	(904,489)	(904,489)	
Administrative expense		(4,332)	4,332
Other changes		(3,641)	3,641
Net changes	(121,801)	474,035	(595,836)
Balances at June 30, 2016	$ 11,073,253	$ 4,750,630	$ 6,322,623

CORP Detention

	Increase (Decrease)		
	Total Pension Liability (a)	Plan Fiduciary Net Position (b)	Net Pension Liability (a) – (b)
Balances at June 30, 2015	$ 355,684,352	$ 201,802,333	$ 153,882,019
Changes for the year:			
Service cost	14,287,455		14,287,455
Interest on the total pension liability	27,839,448		27,839,448
Differences between expected and actual experience in the measurement of the pension liability	(3,602,883)		(3,602,883)
Contributions—employer		12,465,970	(12,465,970)
Contributions—employee		8,470,324	(8,470,324)
Net investment income		7,511,442	(7,511,442)
Benefit payments, including refunds of employee contributions	(16,370,870)	(16,370,870)	
Administrative expense		(185,964)	185,964
Other changes		(101,256)	101,256
Net changes	22,153,150	11,789,646	10,363,504
Balances at June 30, 2016	$ 377,837,502	$ 213,591,979	$ 164,245,523

The County's proportion of the CORP AOC net pension liability was based on the County's actual contributions to the plan relative to the total of all participating counties' actual contributions for the year ended June 30, 2015. The County's proportion measured as of June 30, 2015, was 57.34 percent, which was an increase of 1.34 percent from its proportion measured as of June 30, 2014.

Sensitivity of the County's net pension liability to changes in the discount rate—The following table presents the County's net pension liabilities calculated using the discount rate of 7.85 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.85) or 1 point higher (8.85) than the current rate:

	1% Decrease (6.85%)	Current Discount Rate (7.85%)	1% Increase (8.85%)
PSPRS Sheriff Net pension liability	$ 314,403,174	$ 261,403,217	$ 217,014,685
PSPRS Attorney Investigators Net pension liability	$ 7,362,822	$ 6,322,623	$ 5,429,226
CORP Detention Net pension liability	$ 217,791,132	$ 164,245,523	$ 120,202,867
CORP AOC County's proportionate share of the net pension liability	$ 182,278,740	$ 139,409,566	$ 103,731,435

Pension plan fiduciary net position—Detailed information about the pension plans' fiduciary net position is available in the separately issued PSPRS and CORP financial reports.

Pension expense — For the year ended June 30, 2016, the County recognized the following pension expense:

	Pension Expense
PSPRS Sheriff	$ 32,623,081
PSPRS Attorney Investigators	1,029,089
CORP Detention	22,766,792
CORP AOC (County's proportionate share)	19,062,499

Pension deferred outflows/inflows of resources—At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PSPRS Sheriff	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 18,414,069	$
Changes of assumptions or other inputs	25,435,961	
Net difference between projected and actual earnings on pension plan investments	527,263	
County contributions subsequent to the measurement date	25,739,331	
Total	$ 70,116,624	$ -

PSPRS Attorney Investigators	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 168,664	$ 221,770
Changes of assumptions or other inputs	564,520	
Net difference between projected and actual earnings on pension plan investments	21,575	
County contributions subsequent to the measurement date	1,399,472	
Total	$ 2,154,231	$ 221,770

CORP Detention	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 7,573,728	$ 3,048,823
Changes of assumptions or other inputs	19,017,484	
Net difference between projected and actual earnings on pension plan investments	738,530	
County contributions subsequent to the measurement date	15,896,136	
Total	$ 43,225,878	$ 3,048,823

CORP AOC	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 4,774,183	$ 786,853
Changes of assumptions or other inputs	14,776,602	
Net difference between projected and actual earnings on pension plan investments	766,513	
Changes in proportion and differences between county contributions and proportionate share of contributions	2,072,836	
County contributions subsequent to the measurement date	12,319,262	
Total	$ 34,709,396	$ 786,853

The amounts reported as deferred outflows of resources related to pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized in pension expense as follows:

	PSPRS Sheriff	PSPRS Attorney Investigators	CORP Detention	CORP AOC
Year ending June 30				
2017	$ 12,234,347	$ 408,940	$ 4,858,427	$ 5,502,354
2018	12,234,347	108,454	4,858,427	5,502,354
2019	12,234,345	(21,593)	4,858,426	5,502,354
2020	6,571,889	37,187	6,878,374	4,987,124
2021	1,102,366		3,105,788	109,095
Thereafter			(278,523)	

Agent plan OPEB actuarial assumptions—The health insurance premium benefit contribution requirements for the year ended June 30, 2016, were established by the June 30, 2014, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the reported amounts' value and assumptions about the probability of events in the future. Amounts determined regarding the plans' funded status and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress for the health insurance premium benefit presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on (1) the plans as the County and plans' members understand them and include the types of benefits in force at the valuation date, and (2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all PSPRS and CORP plans and related benefits (unless noted), and the following actuarial methods and assumptions were used to establish the fiscal year 2016 contribution requirements:

PSPRS and CORP—OPEB Contribution Requirements	
Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	22 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 20% corridor
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases	4%–8% for PSPRS and 4%–7.25% for CORP
Wage growth	4% for PSPRS and CORP

Agent plan OPEB trend information—Annual OPEB cost information for the health insurance premium benefit for the current and 2 preceding years follows for each of the agent plans:

Year Ended June 30	Annual OPEB Cost	Percentage of Annual Cost Contributed	Net OPEB Obligation
PSPRS Sheriff			
2016	$ 0	100%	$ 0
2015	926,243	100%	$ 0
2014	690,972	100%	$ 0
PSPRS Attorney Investigators			
2016	1,434	100%	$ 0
2015	20,836	100%	$ 0
2014	16,467	100%	$ 0
CORP Detention			
2016	9,788	100%	$ 0
2015	966,886	100%	$ 0
2014	865,175	100%	$ 0

Agent plan OPEB funded status — The health insurance premium benefit plans' funded status as of the most recent valuation date, June 30, 2016, along with the actuarial assumptions and methods used in those valuations follow.

	PSPRS		CORP
	Sheriff	Attorney Investigators	Detention
Actuarial value of assets (a)	$ 13,348,178	$ 265,006	$ 16,024,258
Actuarial accrued liability (b)	$ 10,193,635	$ 196,950	$ 12,091,137
Unfunded actuarial accrued liability (funding excess) (b)–(a)	$ (3,154,543)	$ (68,056)	$ (3,933,121)
Funded ratio (a)/(b)	130.9%	134.6%	132.5%
Annual covered payroll (c)	$ 52,596,336	$ 1,205,821	$ 95,716,407
Unfunded actuarial accrued liability as a % of covered payroll [(b)–(a)]/(c)	(6.0%)	(5.6%)	(4.1%)

The actuarial methods and assumptions used are the same for all the PSPRS and CORP health insurance premium benefit plans (unless noted), and for the most recent valuation date are as follows:

PSPRS and CORP—OPEB Funded Status	
Actuarial valuation date	June 30, 2016
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	20 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	7.5%
Projected salary increases	4%–8% for PSPRS and 4%–7.25% for CORP
Wage growth	4% for PSPRS and CORP

C. Elected Officials Retirement Plan

Plan description — Elected officials and judges participate in the Elected Officials Retirement Plan (EORP), ASRS or the Elected Officials Defined Contribution Retirement System (EODCRS). EORP administers a cost-sharing multiple-employer defined benefit pension plan and a cost-sharing multiple-employer defined benefit health insurance premium benefit (OPEB) plan for elected officials and judges who were members of the plan on December 31, 2013. This plan was closed to new members as of January 1, 2014. The PSPRS Board of Trustees governs the EORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the EORP plans. The report is available on PSPRS's website at www.psprs.com.

Benefits provided—The EORP provides retirement, health insurance premium supplement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average yearly compensation, and service credit as follows:

	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Retirement and Disability		
Years of service and age required to receive benefit	20 years, any age 10 years, age 62 5 years, age 65 5 years, any age* any years and age if disabled	10 years, age 62 5 years, age 65 any years and age if disabled
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	4% per year of service, not to exceed 80%	3% per year of service, not to exceed 75%
Disability Retirement	80% with 10 or more years of service 40% with 5 to 10 years of service 20% with less than 5 years of service	75% with 10 or more years of service 37.5% with 5 to 10 years of service 18.75% with less than 5 years of service

	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Survivor Benefit		
Retired Members	75% of retired member's benefit	50% of retired member's benefit
Active Members and Other Inactive Members	75% of disability retirement benefit	50% of disability retirement benefit

* With reduced benefits of 0.25% for each month early retirement precedes the member's normal retirement age, with a maximum reduction of 30%.

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on excess investment earning. In addition, from and after December 31, 2015, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan.

Contributions—State statutes establish active member and employer contribution requirements. Statute also appropriates $5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designates a portion of certain court fees for the EORP. For the year ended June 30, 2016, statute required active EORP members to contribute 13 percent of the members' annual covered payroll, and the County to contribute 23.5 percent of active EORP members' annual covered payroll. Also, statute required the County to contribute 12.15 percent to EORP of annual covered payroll of elected officials and judges who were ASRS members and 17.50 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRS for these elected officials and judges. In addition, statute required the County to contribute 23.5 percent of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the EORP would typically fill. The County's contributions to the pension plan for the year ended June 30, 2016, were $6,065,753. No OPEB contributions were required or made for the years ended June 30, 2015 and 2016. The County's OPEB contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

EORP	
Year ended June 30	Health Insurance Fund
2016	$ 0
2015	0
2014	420,601

During fiscal year 2016, the County paid for EORP pension contributions as follows: 98 percent from the General Fund, and 2 percent from other funds.

Pension liability—At June 30, 2016, the County reported a liability for its proportionate share of the EORP's net pension liability that reflected a reduction for the County's proportionate share of the State's appropriation for EORP. The amount the County recognized as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the County were as follows:

County's proportionate share of the EORP net pension liability	$ 224,240,437
State's proportionate share of the EORP net pension liability associated with the County	69,908,836
Total	$ 294,149,273

The net pension liability was measured as of June 30, 2015, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date.

The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' actual contributions for the year ended June 30, 2015. The County's proportion measured as of June 30, 2015, was 28.7 percent, which was an increase of 0.7 percent from its proportion measured as of June 30, 2014.

Pension expense and deferred outflows/inflows of resources — For the year ended June 30, 2016, the County recognized pension expense for EORP of $ 70,399,664 and revenue of $18,809,893 for the County's proportionate share of the State's appropriation to EORP and the designated court fees. At June 30, 2016, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred Outflows of Resources	Deferred Inflows of Resources
Differences between expected and actual experience	$ 358,579	$ 2,496,902
Changes of assumptions or other inputs	37,573,319	
Net difference between projected and actual earnings on pension plan investments	1,360,020	
Changes in proportion and differences between county contributions and proportionate share of contributions	2,233,228	
County contributions subsequent to the measurement date	6,065,753	
Total	$ 47,590,899	$ 2,496,902

The $6,065,753 reported as deferred outflows of resources related to EORP pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2017. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pensions will be recognized in pension expense as follows:

Year ending June 30	
2017	$ 32,359,577
2018	5,532,931
2019	111,993
2020	1,023,743

Actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

	EORP
Actuarial valuation date	June 30, 2015
Actuarial cost method	Entry age normal
Investment rate of return	7.85%
Projected salary increases	4.25%
Inflation	4.0%
Permanent benefit increase	Included
Mortality rates	RP-2000 mortality table projected to 2025 with projection scale AA

Actuarial assumptions used in the June 30, 2015, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2011.

The long-term expected rate of return on EORP pension plan investments was determined to be 7.85 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term geometric real rate of return
Short term investments	2%	.75%
Absolute return	5%	4.11%
Risk parity	4%	5.13%
Fixed income	7%	2.92%
Real assets	8%	4.77%
GTAA	10%	4.38%
Private equity	11%	9.50%
Real estate	10%	4.48%
Credit opportunities	13%	7.08%
Non-U.S. equity	14%	8.25%
U.S. equity	16%	6.23%
Total	100%	

Discount rate—At June 30, 2015, the discount rate used to measure the EORP total pension liability was 4.86 percent, which was a decrease of .81 from the discount rate used as of June 30, 2014. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the statutorily set rates, and state contributions will be made as currently required by statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be insufficient to make all projected future benefit payments of current plan members. Therefore, to determine the total pension liability for the plan, the long-term expected rate of return on pension plan investments of 7.85 percent was applied to periods of projected benefit payments through the year ended June 30, 2028. A municipal bond rate of 3.80 percent obtained from the 20-year Bond Buyer Index, as published by the Federal Reserve as of June 25, 2015, was applied to periods of projected benefit payments after June 30, 2028.

Sensitivity of the County's proportionate share of the EORP net pension liability to changes in the discount rate—The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 4.86 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (3.86 percent) or 1 percentage point higher (5.86 percent) than the current rate:

	1% Decrease (3.86%)	Current Discount Rate (4.86%)	1% Increase (5.86%)
County's proportionate share of the net pension liability	$ 261,044,159	$ 224,240,437	$ 193,290,437

Pension Plan Fiduciary Net Position — Detailed information about the pension plan's fiduciary net position is available in the separately issued EORP financial report.

EODCRS plan- Elected officials and judges that are not members of EORP or ASRS participate in the EODCRS and the Elected Officials Defined Contribution Retirement System Disability Program (EODCDP). The EODCRS is a defined contribution pension plan. The EODCDP is a cost-sharing multiple-employer defined benefit disability (OPEB) plan for EODCRS members. The PSPRS Board

of Trustees governs the EODCRS and EODCDP according to the provisions of A.R.S Title 38, Chapter 5, Articles 3.1 and 3.2. Benefit terms, including contribution requirements, are established by state statute.

For the year ended June 30, 2016, active EODCRS members were required by statute to contribute 8 percent of the members' annual covered payroll, and the County was required by statute to contribute 6 percent of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the County's contributions to the individual employee account and the earnings on those contributions. In addition, statute required active EODCRS members and the County to each contribute at the actuarially determined rate of 0.125 percent of the members' annual covered payroll to the EODCDP plan. For the year ended June 30, 2016, the County recognized pension expense of $148,818. The County's OPEB contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

EODCDP	Disability fund
Year ended June 30	
2016	$ 3,099
2015	706
2014	0

NOTE 21 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2016, were as follows:

	Payable To		
Payable from	General Fund	Nonmajor Governmental Funds	Total Due To
Other Governmental Funds	$ 17,607,400	$ 4,030,498	$ 21,637,898
Internal Service Funds	549,043		549,043
Total Due From	$ 18,156,443	$ 4,030,498	$ 22,186,941

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, 2016.

Interfund transfers – interfund transfers for the year ended June 30, 2016, were as follows:

	Transfers In							
Transfers Out	General Fund	Detention Operations Fund	County Improvement Debt Fund	Detention Capital Projects Fund	General Fund County Improvements Fund	Technology Capital Improvement Fund	Nonmajor Governmental Funds	Total Transfers Out
General Fund	$	$ 190,769,044	$ 10,034,866	$	$ 19,685,811	$ 11,640,000	$ 335,707	$ 232,465,428
Detention Operations Fund	6,300		444,865	587,500	300,000			1,338,665
County Improvement Debt Fund	661,073							661,073
County Improvement Fund			2,195					2,195
Detention Capital Projects Fund		153,031						153,031
General Fund County Improvements Fund	2,873,821		41,311,984					44,185,805
Technology Capital Improvement Fund	3,156,849				4,917,713			8,074,562
Other Governmental Funds			1,212,546	1,106,989			111,322,006	113,641,541
Total Transfers In	$ 6,698,043	$ 190,922,075	$ 53,006,456	$ 1,694,489	$ 24,903,524	$ 11,640,000	$ 111,657,713	$ 400,522,300

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	$ 18,156,443	$	$ 6,698,043	$ 232,465,428
Special Revenue Funds				
Detention Operations			190,922,075	1,338,665
Debt Service Funds				
County Improvement Debt			53,006,456	661,073
Capital Projects Funds				
County Improvement				2,195
Detention Capital Projects			1,694,489	153,031
General Fund County Improvements			24,903,524	44,185,805
Technology Capital Improvement			11,640,000	8,074,562
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Fees				8,450
Air Quality Grants		406,812		
Animal Control Field Operations				106,464
Animal Control License/Shelter				1,033,403
Ballpark Operations				3,995,380
CDBG Housing Trust		1,136,480		
Clerk of the Court Fill the Gap		1,630		
Clerk of the Court Grants		201,631		
County Attorney Grants		446,011		
Emergency Management				845
Environmental Service Environmental Health			95,081	17,323
Environmental Service Grants		15,490		
Flood Control				34,195,616
Human Services Grants		9,306,482		6,602
Law Library Fees				2,063,093
Library District		4,030,498		664,734
Library District Grants		9,075		
Medical Examiner Grants		621		
Planning and Development Fees				5,070
Public Health Fees			32,507	
Public Health Grants		3,398,787		
School Grants		2,279,562	208,119	
Sheriff Grants		170,969		
Sheriff RICO		175,383		
Superior Court Building Repair			2,063,093	
Superior Court Fill the Gap		58,467		
Transportation Operations				70,437,572
Capital Projects Funds				
Detention Technology Capital Improvement				1,106,989
Flood Control Capital Projects			34,195,616	
Library District Capital Improvement	4,030,498		664,734	
Long Term Project Reserve			3,995,380	
Transportation Capital Projects			70,403,183	
Internal Service Funds				
Sheriff Warehouse		549,043		
Total	$ 22,186,941	$ 22,186,941	$ 400,522,300	$ 400,522,300

NOTE 22 – DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

The significant accounting disclosures for Maricopa County's discretely presented component unit, Industrial Development Authority of Maricopa County (Authority), are presented below. For additional information on the Authority, see Note 1 – Summary of Significant Accounting Policies, Section A – Reporting Entity.

A. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Authority's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

During the year ended June 30, 2016, the Authority adopted GASB Statement No. 72 – *Fair Value Measurement and Application*, GASB Statement No. 76 – *The Hierarchy of Generally Accepted Accounting Principles for State and Local Governments*, and GASB Statement No. 79 – *Certain External Investment Pools and Pool Participants*.

The statement of net position and the statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

B. Deposits and Investments

The Authority's cash in bank and on hand is considered to be cash on hand, demand deposits, and highly liquid investments with maturities of three months or less from the date of acquisition. Investments in securities are stated at fair value.

Deposits and investments at June 30, 2016, consist of the following:

Deposits:	
Cash in Bank	$ 3,003,016
Certificates of Deposit	8,342,742
Investments:	
Money Market	636,540
Federal Home Loan Banks	9,000,710
Federal National Mortgage Association	67,093
Federal Farm Credits Banks	8,468,645
Federal Home Loan Mortgage	2,201,280
Government National Mortgage Association	163,880
Arizona Community Foundation	4,707,908
Down Payment Assistance Investment Notes	36,328
Total deposits and investments:	$ 36,628,142

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority places its cash with High-credit quality financial institutions. At various times throughout the year and at year-end, the Authority's cash balances exceed the federally insured limits. At June 30, 2016, $2,974,234 was uninsured and uncollateralized. Management believes there are no unusual risks associated with current depository institutions. The Authority has no policy concerning exposure to custodial credit risk.

Investments

Interest Rate Risk – The Authority's investment policy concerning exposure to interest rate risk is acceptance of no return lower than the market return normally associated with any specific asset class into which the Authority invests.

Estimated maturities of the Authority's investments consisted of the following at June 30, 2016:

Investment Type	Within six months	Six months to one year	One to three years	More than three years	Totals
Federal Home Loan Banks	$	$	$ 9,000,710	$	$ 9,000,710
Federal National Mortgage Association				67,093	67,093
Federal Farm Credit Banks		1,499,360	5,969,267	1,000,018	8,468,645
Federal Home Loan Mortgage			2,201,280		2,201,280
Government National Mortgage Association				163,880	163,880
Arizona Community Foundation	4,707,908				4,707,908
Down Payment Assistance Investment Notes				36,328	36,328
Totals:	$ 4,707,908	$ 1,499,360	$ 17,171,257	$ 1,267,319	$ 24,645,844

Concentration Risk – The Authority's investment policy concerning exposure to concentration risk is to diversify investments so as to minimize the risk of large losses, unless under certain circumstances it is clearly prudent not to do so. More than 5% of the Authority's investments at June 30, 2016, were in Federal Home Loan Banks, Federal Farm Credit Banks, Federal Home Loan Mortgage Corporation (Freddie Mac), and the Arizona Community Foundation. These investments were 36.5%, 34.4%, 8.9%, and 19.1%, respectively, of the Authority's total investments.

Credit Risk – The Authority's investment policy concerning exposure to credit risk is acceptance of no risk in excess of market risks normally associated with any specific asset class into which the Authority invests. At June 30, 2016, credit risk for the Authority's investments was as follows:

Investment type	Moody's Rating	Standard and Poor's Rating
Federal Home Loan Banks	Aaa	AA+
Federal National Mortgage Association	Aaa	AA+
Federal Farm Credit Banks	Aaa	AA+
Federal Home Loan Mortgage	Aaa	AA+
Government National Mortgage Association	Aaa	AA+

Custodial Credit Risk – The Authority has no policy concerning exposure to custodial credit risk. All investments are reported at fair value. Investments are uninsured and unregistered and held by investment brokers in the Authority's name.

The Authority had an unrealized loss in the fair value of investments of $176,246 and realized gain of $8,752 for the year ended June 30, 2016. The unrealized loss and realized gain are included in unrestricted investment earnings in general revenues in the accompanying statement of activities.

Fair Value of Investments – In determining fair value, the Authority uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The fair value measurement framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available.

The fair value measurements define levels within the hierarchy based on the reliability of inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;

Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and

Level 3 – Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

The Authority's investments at June 30, 2016, categorized within the fair value hierarchy detailed above were as follows:

	Fair Value Measurements Using			
	Total	Level 1	Level 2	Level 3
Investments by fair value level				
Federal Home Loan Banks	$ 9,000,710	$	$ 9,000,710	$
Federal National Mortgage	67,093		67,093	
Federal Farm Credit Banks	8,468,645		8,468,645	
Federal Home Loan Mortgage	2,201,280		2,201,280	
Government National Mortgage	163,880		163,880	
Total investments by fair value level:	19,901,608		19,901,608	
External investments measured at net asset value				
Arizona Community Foundation	$ 4,707,908			
Down Payment Assistance Investment Notes	36,328			
Totals investments measured at fair value:	24,645,844			

NOTE 23 – SUBSEQUENT EVENT

On August 26, 2016, the Maricopa County Public Finance Corporation issued Certificates of Participation, Series 2016, for $44,460,000 with an interest rate at 1.35% and maturing from July 1, 2017 to July 1, 2023. The proceeds, along with County contributions of $7,410,000 were used to refund the Lease Revenue Bonds, Series 2007A, of $51,095,000 which were redeemed on September 29, 2016.

Required Supplementary Information

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 476,626,393	$ 476,626,393	$ 481,278,116	$ 4,651,723
Licenses and permits	2,311,877	2,311,877	2,664,234	352,357
Intergovernmental	649,091,702	653,384,430	666,744,342	13,359,912
Charges for services	42,778,285	42,455,380	48,238,405	5,783,025
Fines and forfeits	9,802,082	9,802,082	11,761,459	1,959,377
Interest income	2,800,000	2,800,000	4,815,195	2,015,195
Miscellaneous	2,782,364	2,782,614	5,467,079	2,684,465
Total revenues	1,186,192,703	1,190,162,776	1,220,968,830	30,806,054
EXPENDITURES				
General government				
Assessor	24,132,164	24,124,434	23,681,759	442,675
Assistant County Manager	1,256,449	1,209,802	591,704	618,098
Board of Supervisors	3,278,001	3,278,001	2,957,744	320,257
County Call Center	1,719,187	1,719,187	1,597,111	122,076
County Managers Office	2,577,919	2,577,919	2,465,434	112,485
Deputy County Manager	1,473,270	1,473,270	1,346,277	126,993
Elections	13,347,301	19,089,369	17,170,735	1,918,634
Enterprise Technology	39,148,184	38,942,315	33,301,460	5,640,855
Facilities Management	45,709,658	45,826,753	37,913,121	7,913,632
Finance	2,855,401	2,855,401	2,581,896	273,505
Non-Departmental	57,413,228	61,895,825	10,547,587	51,348,238
Internal Audit	1,855,357	1,855,357	1,842,643	12,714
Management and Budget	2,431,156	2,431,156	2,037,366	393,790
Procurement Services	2,487,658	2,487,658	2,445,336	42,322
Recorder	2,185,621	2,185,621	1,932,805	252,816
Treasurer	5,059,279	5,059,279	5,058,442	837
Workforce Management and Development	4,440,245	4,415,925	4,066,957	348,968
Total General Government	211,370,078	221,427,272	151,538,377	69,888,895
Public safety				
Adult Probation	49,255,413	48,355,413	48,161,717	193,696
Clerk of Superior Court	35,668,456	35,591,783	33,116,709	2,475,074
Constables	3,076,881	3,083,214	2,942,028	141,186
Correctional Health	3,289,967	3,307,802	3,209,326	98,476
County Attorney	85,548,461	85,548,461	85,205,137	343,324
Emergency Management	250,989	250,989	224,709	26,280
Justice Courts	18,337,008	18,337,008	18,148,709	188,299
Juvenile Defender	9,441,291	9,441,291	9,106,948	334,343
Juvenile Probation	17,872,534	16,767,534	16,693,052	74,482

The note to the budgetary comparison schedules is an integral part of this schedule

(continued)

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund (Continued)
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
Public safety (cont.)				
Legal Defender	$ 13,258,636	$ 13,358,636	$ 13,179,953	$ 178,683
Medical Examiner	8,791,501	8,919,011	8,748,169	170,842
Office Contract Counsel	55,543,889	55,293,889	45,435,228	9,858,661
Office of Legal Advocate	12,055,425	12,055,425	11,810,147	245,278
Planning and Development	868,232	868,232	868,232	
Protective Services	4,141,089	4,141,089	3,945,277	195,812
Public Defender	40,490,466	40,640,466	40,390,721	249,745
Public Fiduciary	3,201,348	3,302,783	3,227,846	74,937
Sheriff General Fund	114,650,913	113,968,189	111,211,560	2,756,629
Superior Court	87,424,770	89,464,806	88,800,682	664,124
Total public safety	563,167,269	562,696,021	544,426,150	18,269,871
Health, welfare and sanitation				
Air Quality	1,220,657	1,220,657	1,215,539	5,118
Animal Care and Control	258,954	758,954	758,954	
Environmental Services	4,168,995	4,168,995	4,086,847	82,148
Non-Departmental	231,602,350	231,602,350	230,929,779	672,571
Health Care Programs	270,537	270,537	181,810	88,727
Human Services	2,380,912	2,380,912	2,355,369	25,543
Public Health	11,814,181	11,814,181	11,503,672	310,509
Waste Resources and Recycling	3,231,384	3,231,384	3,091,482	139,902
Total health, welfare and sanitation	254,947,970	255,447,970	254,123,452	1,324,518
Culture and recreation				
Parks and Recreation	1,259,802	1,299,840	935,559	364,281
Education				
Superintendent of Schools	2,910,770	2,904,609	2,643,683	260,926
Total expenditures	1,033,655,889	1,043,775,712	953,667,221	90,108,491
Excess of revenues over expenditures	152,536,814	146,387,064	267,301,609	120,914,545
OTHER FINANCING SOURCES (USES)				
Transfers in	5,809,670	6,691,743	6,698,043	6,300
Transfers out	(241,248,499)	(235,980,822)	(232,465,428)	3,515,394
Capital lease agreements			3,669,709	3,669,709
Total other financing uses	(235,438,829)	(229,289,079)	(222,097,676)	7,191,403
Net change in fund balances	(82,902,015)	(82,902,015)	45,203,933	128,105,948
Fund balance, July 1, 2015	82,902,015	82,902,015	116,401,095	33,499,080
Change in nonspendable resources:				
Increase in inventories			422,691	422,691
Fund balance, June 30, 2016	$	$	$ 162,027,719	$ 162,027,719

The note to the budgetary comparison schedules is an integral part of this schedule.

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Detention Operations Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 146,085,926	$ 146,085,926	$ 146,246,549	$ 160,623
Charges for services	30,456,852	30,456,852	25,849,546	(4,607,306)
Interest income	1,100,000	1,100,000	1,365,838	265,838
Miscellaneous	60,000	60,000	182,801	122,801
Total revenues	177,702,778	177,702,778	173,644,734	(4,058,044)
EXPENDITURES				
Current:				
Public safety	410,729,104	403,053,030	362,870,668	40,182,362
Capital outlay	2,747,000	2,998,000	2,571,840	426,160
Total expenditures	413,476,104	406,051,030	365,442,508	40,608,522
Deficiency of revenues under expenditures	(235,773,326)	(228,348,252)	(191,797,774)	36,550,478
OTHER FINANCING SOURCES (USES)				
Transfers in	198,483,977	190,922,075	190,922,075	
Transfers out	(1,469,193)	(1,332,365)	(1,338,665)	(6,300)
Capital lease agreements			710,255	710,255
Total other financing sources	197,014,784	189,589,710	190,293,665	703,955
Net change in fund balances	(38,758,542)	(38,758,542)	(1,504,109)	37,254,433
Fund balance, July 1, 2015, restated	44,353,482	44,353,482	44,174,643	(178,839)
Change in nonspendable resources:				
Decrease in inventories			(23,635)	(23,635)
Fund balance, June 30, 2016	$ 5,594,940	$ 5,594,940	$ 42,646,899	$ 37,051,959

The note to the budgetary comparison schedules is an integral part of this schedule

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. prohibits 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. However, in the General Fund, the County records capital outlay expenditures by the expenditure function and department.

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, with the exception of the following funds: Accommodation Schools, Street Lighting District, Special Assessment, and the Special Improvement Districts 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 Internal Service 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.

Maricopa County
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension Liability
June 30, 2016

Arizona State Retirement System

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
County's proportion of the net pension liability	5.2%	5.1%	
County's proportionate share of the net pension liability	$ 809,331,280	$ 748,436,636	
County's covered payroll	479,712,628	457,944,565	
County's proportionate share of the net pension liability as a percentage of its covered payroll	168.7%	163.4%	
Plan fiduciary net position as a percentage of the total pension liability	68.4%	69.5%	

Corrections Officer Retirement Plan—Administrative Office of the Courts

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
County's proportion of the net pension liability	57.3%	56.0%	
County's proportionate share of the net pension liability	$ 139,409,566	$ 125,717,900	
County's covered payroll	65,257,263	61,821,694	
County's proportionate share of the net pension liability as a percentage of its covered payroll	213.6%	203.4%	
Plan fiduciary net position as a percentage of the total pension liability	57.9%	58.6%	

Elected Officials Retirement Plan

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
County's proportion of the net pension liability	28.7%	28.0%	
County's proportionate share of the net pension liability	$ 224,240,437	$ 187,488,213	
State's proportionate share of the net pension liability associated with the County	69,908,836	57,485,628	
Total	$ 294,149,273	$ 244,973,841	
County's covered payroll	26,294,214	25,707,192	
County's proportionate share of the net pension liability as a percentage of its covered payroll	1,119%	952.9%	
Plan fiduciary net position as a percentage of the total pension liability	28.3%	31.9%	

Maricopa County
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
June 30, 2016

PSPRS Sheriff

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
Total pension liability			
Service cost	$ 8,569,277	$ 7,480,509	
Interest on the total pension liability	32,648,223	26,943,394	
Changes of benefit terms		8,426,465	
Differences between expected and actual experience in the measurement of the pension liability	14,238,261	11,002,881	
Changes of assumptions or other inputs		41,139,111	
Benefit payments, including refunds of employee contributions	(24,192,292)	(21,535,223)	
Net change in total pension liability	31,263,469	73,457,137	
Total pension liability—beginning	423,712,440	350,255,303	
Total pension liability—ending (a)	$ 454,975,909	$ 423,712,440	
Plan fiduciary net position			
Contributions—employer	$ 19,300,393	$ 14,269,254	
Contributions—employee	5,718,569	4,854,094	
Net investment income	6,829,419	22,842,521	
Benefit payments, including refunds of employee contributions	(24,192,292)	(21,535,223)	
Administrative expense	(166,999)	(183,966)	
Other changes	60,926	(319,075)	
Net change in plan fiduciary net position	7,550,016	19,927,605	
Plan fiduciary net position—beginning	186,022,676	166,095,071	
Plan fiduciary net position—ending (b)	$ 193,572,692	$ 186,022,676	
County's net pension liability—ending (a) – (b)	$ 261,403,217	$ 237,689,764	
Plan fiduciary net position as a percentage of the total pension liability	42.6%	43.9%	
Covered payroll	$50,323,844	$42,465,860	
County's net pension liability as a percentage of covered payroll	519.4%	559.7%	

PSPRS Attorney Investigators

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
Total pension liability			
Service cost	$ 253,874	$ 148,216	
Interest on the total pension liability	853,275	687,975	
Changes of benefit terms		361,998	
Differences between expected and actual experience in the measurement of the pension liability	(324,461)	406,452	
Changes of assumptions or other inputs		1,360,402	
Benefit payments, including refunds of employee contributions	(904,489)	(919,786)	
Net change in total pension liability	(121,801)	2,045,257	
Total pension liability—beginning	11,195,054	9,149,797	
Total pension liability—ending (a)	$ 11,073,253	$ 11,195,054	
Plan fiduciary net position			
Contributions—employer	$ 1,077,456	$ 875,484	
Contributions—employee	147,013	175,233	
Net investment income	162,028	508,376	
Benefit payments, including refunds of employee contributions	(904,489)	(919,786)	
Administrative expense	(4,332)	(4,094)	
Other changes	(3,641)	68,762	

Maricopa County
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios (Continued)
June 30, 2016

PSPRS Attorney Investigators (continued)

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
Net change in plan fiduciary net position	474,035	703,975	
Plan fiduciary net position—beginning	4,276,595	3,572,620	
Plan fiduciary net position—ending (b)	$ 4,750,630	$ 4,276,595	
County's net pension liability—ending (a) – (b)	$ 6,322,623	$ 6,918,459	
Plan fiduciary net position as a percentage of the total pension liability	42.9%	38.2%	
Covered payroll	$ 3,247,944	$ 3,313,690	
County's net pension liability as a percentage of covered payroll	194.7%	208.8%	

CORP Detention

	Reporting Fiscal Year (Measurement Date)		
	2016 (2015)	2015 (2014)	2014 through 2007 (Information not available)
Total pension liability			
Service cost	$ 14,287,455	$ 13,157,787	
Interest on the total pension liability	27,839,448	22,915,599	
Changes of benefit terms		4,251,385	
Differences between expected and actual experience in the measurement of the pension liability	(3,602,883)	10,839,392	
Changes of assumptions or other inputs		27,217,502	
Benefit payments, including refunds of employee contributions	(16,370,870)	(16,073,751)	
Net change in total pension liability	22,153,150	62,307,914	
Total pension liability—beginning	355,684,352	293,376,438	
Total pension liability—ending (a)	$ 377,837,502	$ 355,684,352	
Plan fiduciary net position			
Contributions—employer	$ 12,465,970	$ 11,963,290	
Contributions—employee	8,470,324	8,207,931	
Net investment income	7,511,442	24,337,934	
Benefit payments, including refunds of employee contributions	(16,370,870)	(16,073,751)	
Administrative expense	(185,964)	(191,360)	
Other changes	(101,256)	(72,076)	
Net change in plan fiduciary net position	11,789,646	28,171,968	
Plan fiduciary net position—beginning	201,802,333	173,630,365	
Plan fiduciary net position—ending (b)	$ 213,591,979	$ 201,802,333	
County's net pension liability—ending (a) – (b)	$ 164,245,523	$ 153,882,019	
Plan fiduciary net position as a percentage of the total pension liability	56.5%	56.7%	
Covered payroll	$ 104,462,671	$ 99,925,573	
County's net pension liability as a percentage of covered payroll	157.2%	154.0%	

Maricopa County
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2016

	Reporting Fiscal Year			
	2016	2015	2014	2013 through 2007 (Information not available)
Arizona State Retirement System				
Statutorily required contribution	$ 51,696,840	$ 52,096,273	$ 48,882,491	
County's contributions in relation to the statutorily required contribution	51,696,840	52,096,273	48,882,491	
County's contribution deficiency (excess)	$	$	$	
County's covered payroll	477,764,920	479,712,628	457,944,565	
County's contributions as a percentage of covered payroll	10.8%	10.9%	10.7%	
Corrections Officer Retirement Plan—Administrative Office of the Courts				
Statutorily required contribution	$ 12,319,262	$ 9,496,405	$ 8,712,921	
County's contributions in relation to the statutorily required contribution	12,319,262	9,496,405	8,712,921	
County's contribution deficiency (excess)	$	$	$	
County's covered payroll	66,943,949	65,257,263	61,821,694	
County's contributions as a percentage of covered payroll	18.4%	14.6%	14.1%	
Elected Officials Retirement Plan				
Statutorily required contribution	$ 6,065,753	$ 6,033,621	$ 5,957,431	
County's contributions in relation to the statutorily required contribution	6,065,753	6,033,621	5,957,431	
County's contribution deficiency (excess)	$	$	$	
County's covered payroll	27,158,658	26,294,214	25,707,192	
County's contributions as a percentage of covered payroll	22.3%	22.9%	23.2%	
PSPRS Sheriff				
Actuarially determined contribution	$ 25,739,331	$ 18,736,372	$ 14,269,254	
County's contributions in relation to the actuarially determined contribution	25,739,331	18,736,372	14,269,254	
County's contribution deficiency (excess)	$	$	$	
County's covered payroll	53,433,053	50,323,844	42,465,860	
County's contributions as a percentage of covered payroll	48.2%	37.2%	33.6%	
PSPRS Attorney Investigators				
Actuarially determined contribution	$ 1,399,472	$ 1,052,103	$ 875,484	
County's contributions in relation to the actuarially determined contribution	1,399,472	1,052,103	875,484	
County's contribution deficiency (excess)	$	$	$	
County's covered payroll	3,893,987	3,247,944	3,313,690	
County's contributions as a percentage of covered payroll	35.9%	32.4%	26.4%	
CORP Detention				
Actuarially determined contribution	$ 15,896,136	$ 12,444,879	$ 11,963,290	
County's contributions in relation to the actuarially determined contribution	15,896,136	12,444,879	11,963,290	
County's contribution deficiency (excess)	$	$	$	
County's covered payroll	105,470,072	104,462,671	99,925,573	
County's contributions as a percentage of covered payroll	15.1%	11.9%	12.0%	

See accompanying notes to the pension plan schedule

NOTE 1 – CHANGE IN ACCOUNTING PRINCIPLE

For the year ended June 30, 2016, the County implemented the provisions of GASB Statement No. 82, Pension Issues. The statement changed the measure of payroll that is required to be presented in required supplementary information from covered-employee payroll to covered payroll. Accordingly, payroll amounts presented in the pension plan schedules and related ratios for prior periods have been restated.

NOTE 2 – ACTUARIALLY DETERMINED CONTRIBUTION RATES

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 two years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period as of the 2014 actuarial valuation	22 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%
Projected salary increases	In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%-8.0% for PSPRS and from 4.5%–7.75% to 4.0%-7.25% for CORP. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%-9.0% to 4.5%–8.5% for PSPRS and from 5.0%-8.25% to 4.5%–7.75% for CORP.
Wage growth	In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006 - June 30, 2011.
Mortality	RP-2000 mortality table (adjusted by 105% for both males and females)

NOTE 3 – PLAN INFORMATION EXCLUDED

Information for the PSPRS – Park Rangers plan is not disclosed in the required supplementary information as the plan currently has no active members and only five inactive members. This plan is closed to new members and has not had any active members since fiscal year 2006-07.

Maricopa County
Required Supplementary Information
Schedule of Agent OPEB Plans' Funding Progress
June 30, 2016

Health Insurance Premium Benefit

Actuarial Valuation Date	Actuarial value of assets (a)	Actuarial accrued liability (b)	Unfunded actuarial accrued liability (UAAL) (funding excess) (b) – (a)	Funded ratio (a)/(b)	Annual covered payroll (c)	UAAL (funding excess) as a percentage of covered payroll (b) – (a)/c)
PSPRS Sheriff						
6/30/16	$ 13,348,178	$ 10,193,635	$ (3,154,543)	130.9%	$ 52,596,336	(6.0%)
6/30/15	12,902,495	9,712,588	(3,189,907)	132.8%	50,845,769	(6.3%)
6/30/14	11,742,955	9,178,379	(2,564,576)	127.9%	41,936,849	(6.1%)
PSPRS Attorney Investigators						
6/30/16	$ 265,006	$ 196,950	$ (68,056)	134.6%	$ 1,205,821	(5.6%)
6/30/15	259,876	202,200	(57,676)	128.5%	1,105,521	(5.2%)
6/30/14	243,445	195,399	(48,046)	124.6%	1,162,961	(4.1%)
CORP Detention						
6/30/16	$ 16,024,258	$ 12,091,137	$ (3,933,121)	132.5%	$ 95,716,407	(4.1%)
6/30/15	15,289,434	11,296,234	(3,993,200)	135.4%	100,248,585	(4.0%)
6/30/14	13,834,531	10,429,987	(3,404,544)	132.6%	99,513,508	(3.4%)

Condition Rating of Maricopa County
Roadway System

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

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Roadway System	92%	92%	88%	88%	88%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Roadway System	0%	0%	1%	1%	1%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Estimated	$ 23,380,436	$ 20,520,937	$ 16,898,176	$ 13,676,976	$ 34,788,600
Actual	$ 19,392,076	$ 17,919,194	$ 14,561,888	$ 11,930,482	$ 30,800,046

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. Pavement condition assessments are determined annually for all arterial roads and approximately one-half of the local roads are inspected annually.

Condition Rating of Maricopa County
Bridge System

Percentage of Bridges with a Sufficiency Rating >= 70

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Bridge System	92%	100%	99%	99%	99%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Bridge System	0%	0%	0%	0%	0%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2016	FY 2015	FY 2014	FY 2013	FY 2012
Estimated	$ 495,512	$ 525,000	$ 2,387,500	$ 87,500	$ 5,610,000
Actual	$ 22,287	$ 377,647	$ 2,153,324	$ 203,990	$ 5,472,568

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).

Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

Special Revenue Funds

Accommodation Schools — (Fund 509) Accounts for the maintenance and operations of the accommodation schools. (Fund 509 is for financial statement roll up purposes, off Advantage - Formerly Regional School District 509).

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 authorized by A.R.S. §49-480 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. §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 Title 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 the monies collected under A.R.S. §12-284E 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.

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 funds that provided by the sale of confiscated property pursuant to A.R.S. §13-2314.03. 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 $15, 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. §12-284.01.

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.

Diversion — (Fund 220) Establishes the ability of counties to offer special supervision programs for non-violent offenders in order to divert them from incarceration (A.R.S. §11-361). Funds are used to provide alternatives to criminal prosecution to appropriate offenders so that they can receive drug rehabilitation services without the cost of prosecution.

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.

Educational Supplemental Program — (Fund 795) Established to collect Title VI-B monies received from the Arizona Department of Education.

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

Emancipation Administrative Costs – (Fund 277) Emancipation Administration Fund was established by A.R.S. §12-2456 consisting of filing fees for a petition for emancipation of a minor pursuant to section 12-284, subsection J.

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.

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. This fund is part of the Maricopa County Flood Control District, a legally separate entity, which is a blended component unit of Maricopa County.

Flood Control Grants — (Fund 989) General Government Grants was set up to account for all non-department specific grant activity. This fund is part of the Maricopa County Flood Control District, a legally separate entity, which is a blended component unit of Maricopa County.

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. §31-161 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 Courts Photo Enforcement — (Fund 237) Established by the Board of Supervisors on November 4, 2009 (C-24-10-001-M-00) to account for the Justice Courts fee revenue and operating expenditures associated with photo radar traffic enforcement.

Justice Courts 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 a 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 A.R.S. §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 A.R.S. §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 — (Funds 244/246) Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy. This fund is part of the Maricopa County Library District, a legally separate entity, which is a blended component unit of Maricopa County.

Library District Grants — (Fund 242) Library District Grants was set up to account for all grant activity administered by the County Library District. This fund is part of the Maricopa County Library District, a legally separate entity, which is a blended component unit of Maricopa County.

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.

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

Officer Safety Equipment — (Fund 206) Accounts for the assessments that are received by the County for investigations or issued citations pursuant to A.R.S. §12-116.04. The monies in the fund should be used to supplement, not supplant, monies available for officer safety equipment.

Palo Verde — (Fund 207) Palo Verde receives an annual allocation 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.

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 Grants — (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.

School Communication Expense — (Fund 782) Accounts for management of centralized billings paid by Superintendent of Schools for multiple school districts.

School Grants — (Fund 715) Accounts for all grant activity administered by the Superintendent of Schools.

School Transportation — (Fund 780) Established by A.R.S. §15-1001 to account for transportation aid for the transportation of children from unorganized territory to school districts within the County.

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 and intergovernmental funds that support and enhance Sheriff Office activities.

Sheriff Jail Enhancement — (Fund 214) Per A.R.S. §41-2401, the Arizona State Department of Corrections allocates criminal justice enhancement fund to County Sheriffs for the purpose of enhancing County Jail facilities and operations.

Sheriff RICO — (Fund 212) This fund consists of monies received as result of participation in any investigation or prosecution, whether by final judgment, settlement, or otherwise. Monies may be used for the funding of gang prevention programs, substance abuse prevention programs, substance abuse education programs, and witness protection or for any purposes permitted by federal law relating to the disposition of any property that is transferred to a law enforcement agency.

Sheriff Towing and Impound — (Fund 258) Accounts for the fees collected for the removal, immobilization, impoundment, storage, and release of a vehicle pursuant to A.R.S. § 28-3513. The monies in the fund shall be used for the purpose implemented in A.R.S. §28-872.

Small School Service — (Fund 669) Established per A.R.S. §15-365 to account for service programs operated through the County School Superintendent.

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 of 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 Building Repair — (Fund 280) This fund was set up to segregate costs for additions, alterations and repairs for the Superior Court Building.

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.

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

Superior 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.

Taxpayer Information — (Fund 741) Consist of monies collected from the public records copy surcharge imposed under A.R.S. §11-496, the tax-lien-processing fee imposed pursuant to A.R.S. §42-18116, $50 of each judgment-deed fee collected pursuant to A.R.S. §42-18205, interest earned from the elderly assistance fund pursuant to A.R.S. §42-17401 and the community facilities district special assessment fee imposed pursuant to A.R.S. §48-721. The County Treasurer shall administer the fund and spend monies in the fund only to defray the cost of converting or upgrading an automated public information system. (Fund 741 is for financial statement roll up purposes, off Advantage.)

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.

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 (75 percent 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. The 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) Accounts for debt service on special assessment bonds. Funding is provided by special assessments made against the benefiting property owners. (Fund 994 is for financial statement roll up purposes, off Advantage.)

Stadium District Debt Service — (Fund 370) Accounts for debt service on Stadium District revenue bonds. This fund is part of the Maricopa County Stadium District, a legally separate entity, which is a blended component unit of Maricopa County.

Capital Projects Funds

Detention Technology Capital Improvement — (Fund 461) Established by the Board of Supervisors to account for Detention Fund resources restricted for technology improvement projects consistent with A.R.S. §42-6109.01.

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.

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

Intergovernmental Technology Projects — (Fund 462) Accounts for capital project spending for technology improvement projects from special revenue funds.

Library District Capital Improvement — (Fund 465) Accounts for Library District capital projects funded from Library District revenue transfers. This fund is part of the Maricopa County Library District, a legally separate entity, which is a blended component unit of Maricopa County.

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. This fund is part of the Maricopa County Stadium District, a legally separate entity, which is a blended component unit of Maricopa County.

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

Transportation Capital Projects — (Fund 234) Established 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, 2016

	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	$	$	$	$	$	$
Cash and investments held by County Treasurer	1,307,174	3,047,429	411,124	12,985,575		1,375,174
Receivables		2,904		19,264		2,065
Due from other funds						
Due from other governmental units			51,489		410,552	
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 1,307,174	$ 3,050,333	$ 462,613	$ 13,004,839	$ 410,552	$ 1,377,239
LIABILITIES						
Accounts payable	$ 73,955	$ 28,208	$ 57,392	$ 123,774	$ 3,739	$ 1,215
Employee compensation payable		1,512	42,178	262,777	31,903	63,881
Accrued liabilities				33		
Due to other funds					406,812	
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue			405,218			
Deposits held for other parties						
Total liabilities	73,955	29,720	504,788	386,584	442,454	65,096
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental			16,124		64,999	
Total deferred inflows of resources			16,124		64,999	
FUND BALANCES						
Nonspendable						
Restricted	1,233,219	3,020,613		12,618,255		1,312,143
Committed						
Unassigned			(58,299)		(96,901)	
Total fund balances	1,233,219	3,020,613	(58,299)	12,618,255	(96,901)	1,312,143
Total liabilities, deferred inflows of resources, and fund balances	$ 1,307,174	$ 3,050,333	$ 462,613	$ 13,004,839	$ 410,552	$ 1,377,239

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$ 2,680	$ 66,210	$	$	$ 300	$
33,247	1,879,123	7,516,625	4,752,502		68,634	960,932
	2,728	10,905	6,842			1,380
				2,659,355		
	84,832					
		155,104				
$ 33,247	$ 1,969,363	$ 7,748,844	$ 4,759,344	$ 2,659,355	$ 68,934	$ 962,312
$	$ 153,239	$ 7,047	$	$ 1,045,072	$ 1,280	$
	182,243	13,196		15,209	3,170	
	26					
				1,136,480		
33,247				477,801		
33,247	335,508	20,243		2,674,562	4,450	
				399,341		
				399,341		
	84,832					
	1,549,023	7,728,601	4,759,344		64,484	962,312
				(414,548)		
	1,633,855	7,728,601	4,759,344	(414,548)	64,484	962,312
$ 33,247	$ 1,969,363	$ 7,748,844	$ 4,759,344	$ 2,659,355	$ 68,934	$ 962,312

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of the Court EDMS	Clerk of Court Fill The Gap	Clerk of the Court Grants	Conciliation Court Fees
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	7,641	1,303,458	153,162		691,322
Receivables		1,471			756
Due from other funds					
Due from other governmental units				201,631	
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 7,641	$ 1,304,929	$ 153,162	$ 201,631	$ 692,078
LIABILITIES					
Accounts payable	$	$	$	$	$
Employee compensation payable		59,501	66,505		
Accrued liabilities					
Due to other funds			1,630	201,631	
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue					
Deposits held for other parties					
Total liabilities		59,501	68,135	201,631	
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental					
Total deferred inflows of resources					
FUND BALANCES					
Nonspendable					
Restricted	7,641	1,245,428	85,027		692,078
Committed					
Unassigned					
Total fund balances	7,641	1,245,428	85,027		692,078
Total liabilities, deferred inflows of resources, and fund balances	$ 7,641	$ 1,304,929	$ 153,162	$ 201,631	$ 692,078

SPECIAL REVENUE FUNDS

County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Diversion	Domestic Relations Mediation Education	Educational Supplemental Program
$	$	$ 1,678,909	$	$	$	$	$
216,276		2,681,062	589,510	628,574	1,010,216	131,572	1,030,355
		52,207					1,480
	528,442						
	92,210						
$ 216,276	$ 620,652	$ 4,412,178	$ 589,510	$ 628,574	$ 1,010,216	$ 131,572	$ 1,031,835
$	$	$	$	$	$	$	$
39,986	143,739		22,373	42,649	60,927		14,424
	446,011						
	174,988						
		1,104,202					
39,986	764,738	1,104,202	22,373	42,649	60,927		14,424
176,290		3,307,976	567,137	585,925	949,289	131,572	1,017,411
	(144,086)						
176,290	(144,086)	3,307,976	567,137	585,925	949,289	131,572	1,017,411
$ 216,276	$ 620,652	$ 4,412,178	$ 589,510	$ 628,574	$ 1,010,216	$ 131,572	$ 1,031,835

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	SPECIAL REVENUE FUNDS				
	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health	Environmental Services Grants
ASSETS					
Cash in bank and on hand	$	$	$	$ 1,100	$
Cash and investments held by County Treasurer	88,470	5,859	250,522	10,143,893	
Receivables				14,839	
Due from other funds					
Due from other governmental units			86,301		15,490
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 88,470	$ 5,859	$ 336,823	$ 10,159,832	$ 15,490
LIABILITIES					
Accounts payable	$	$	$	$ 225	$
Employee compensation payable			23,073	428,714	448
Accrued liabilities					
Due to other funds					15,490
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue	88,470		336,822		
Deposits held for other parties					
Total liabilities	88,470		359,895	428,939	15,938
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental			68,701		15,490
Total deferred inflows of resources			68,701		15,490
FUND BALANCES					
Nonspendable					
Restricted		5,859			
Committed				9,730,893	
Unassigned			(91,773)		(15,938)
Total fund balances		5,859	(91,773)	9,730,893	(15,938)
Total liabilities, deferred inflows of resources, and fund balances	$ 88,470	$ 5,859	$ 336,823	$ 10,159,832	$ 15,490

SPECIAL REVENUE FUNDS

Expedited Child Support	Flood Control	Flood Control Grants	Human Services Grants	Inmate Health Services	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement
$	$ 440	$	$	$	$ 4,200	$	$
134,895	11,393,838	21,935		767,186	7,946,067	4,019,114	1,475,682
	854,226			1,102	10,824	5,561	2,051
	361,069		11,338,842				
	329,938				156,857		
				31,829	806,156		
	761						
$ 134,895	$ 12,940,272	$ 21,935	$ 11,338,842	$ 800,117	$ 8,924,104	$ 4,024,675	$ 1,477,733
$	$ 1,499,702	$ 13,867	$ 1,625,029	$ 45,104	$ 237,572	$	$
	397,491		413,986		177,251	19,417	8,234
	2,696				1,001		
			9,306,482				
		8,068	178,000				
					42,062		
	1,899,889	21,935	11,523,497	45,104	457,886	19,417	8,234
	582,062						
			2,820,133				
	582,062		2,820,133				
	329,938				156,857		
134,895	10,128,383			755,013	8,309,361	4,005,258	1,469,499
			(3,004,788)				
134,895	10,458,321		(3,004,788)	755,013	8,466,218	4,005,258	1,469,499
$ 134,895	$ 12,940,272	$ 21,935	$ 11,338,842	$ 800,117	$ 8,924,104	$ 4,024,675	$ 1,477,733

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	SPECIAL REVENUE FUNDS					
	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	8,226	1,470,548	673,021	702,014	1,651,721	39,294
Receivables		1,803	938		2,084	
Due from other funds						
Due from other governmental units				51,281		
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 8,226	$ 1,472,351	$ 673,959	$ 753,295	$ 1,653,805	$ 39,294
LIABILITIES						
Accounts payable	$	$ 3,638	$	$	$	$ 722
Employee compensation payable			11,646	78,860		
Accrued liabilities						
Due to other funds						
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue				240,336		
Deposits held for other parties						
Total liabilities		3,638	11,646	319,196		722
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental				23,873		
Total deferred inflows of resources				23,873		
FUND BALANCES						
Nonspendable						
Restricted	8,226	1,468,713	662,313	410,226	1,653,805	38,572
Committed						
Unassigned						
Total fund balances	8,226	1,468,713	662,313	410,226	1,653,805	38,572
Total liabilities, deferred inflows of resources, and fund balances	$ 8,226	$ 1,472,351	$ 673,959	$ 753,295	$ 1,653,805	$ 39,294

SPECIAL REVENUE FUNDS						
Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District	Library District Grants	Medical Examiner Grants	Non-Departmental Grants
$ 910	$	$	$ 6,030	$	$	$
1,233,647	1,808,084	2,606	8,153,718			31,554
1,758	2,432		360,355			
				9,075	621	
$ 1,236,315	$ 1,810,516	$ 2,606	$ 8,520,103	$ 9,075	$ 621	$ 31,554
$	$ 30,372	$	$ 159,873	$	$	$
43,394	6,523		282,162			1,047
			4,030,498	9,075	621	
						31,306
43,394	36,895		4,472,533	9,075	621	32,353
			254,668			
					621	
			254,668		621	
1,192,921	1,773,621	2,606	3,792,902			
					(621)	(799)
1,192,921	1,773,621	2,606	3,792,902		(621)	(799)
$ 1,236,315	$ 1,810,516	$ 2,606	$ 8,520,103	$ 9,075	$ 621	$ 31,554

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	SPECIAL REVENUE FUNDS				
	Officer Safety Equipment	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	454,523	838,738	48,828	604,764	2,234,967
Receivables		1,223		866	3,168
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 454,523	$ 839,961	$ 48,828	$ 605,630	$ 2,238,335
LIABILITIES					
Accounts payable	$	$	$	$	$ 469
Employee compensation payable		11,045			87,089
Accrued liabilities					
Due to other funds					
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue			48,828		
Deposits held for other parties					
Total liabilities		11,045	48,828		87,558
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental					
Total deferred inflows of resources					
FUND BALANCES					
Nonspendable					
Restricted	454,523	828,916		605,630	2,150,777
Committed					
Unassigned					
Total fund balances	454,523	828,916		605,630	2,150,777
Total liabilities, deferred inflows of resources, and fund balances	$ 454,523	$ 839,961	$ 48,828	$ 605,630	$ 2,238,335

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	Public Health Grants
$	$ 200	$ 500	$	$	$	$	$
26,397	282,822	8,567,309	142,029	82,595	17,273	279,190	191
		12,269					
							8,277,476
							763,170
$ 26,397	$ 283,022	$ 8,580,078	$ 142,029	$ 82,595	$ 17,273	$ 279,190	$ 9,040,837
$	$ 3,235	$	$	$	$	$	$ 1,458,712
1,307	3,002	233,988		20,199	6,388	5,734	670,685
		1,500					
							3,398,787
		330,500			17,273		895,917
		167,194					
1,307	6,237	733,182		20,199	23,661	5,734	6,424,101
							3,200,207
							3,200,207
							763,170
25,090	276,785		142,029	62,396		273,456	
		7,846,896					
					(6,388)		(1,346,641)
25,090	276,785	7,846,896	142,029	62,396	(6,388)	273,456	(583,471)
$ 26,397	$ 283,022	$ 8,580,078	$ 142,029	$ 82,595	$ 17,273	$ 279,190	$ 9,040,837

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	SPECIAL REVENUE FUNDS					
	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants	School Transportation	Sheriff Donations
ASSETS						
Cash in bank and on hand	$ 6,700	$	$	$	$	$
Cash and investments held by County Treasurer	7,128,022	1,577,969	1,482,646		252,532	215,282
Receivables	10,441	1,971				
Due from other funds						
Due from other governmental units				5,126,149		
Inventories	247,454					
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 7,392,617	$ 1,579,940	$ 1,482,646	$ 5,126,149	$ 252,532	$ 215,282
LIABILITIES						
Accounts payable	$ 111,470	$ 39,738	$ 1,202	$ 1,662,006	$	$ 101
Employee compensation payable	104,420	79,582	9,490	191,685		
Accrued liabilities						
Due to other funds				2,279,562		
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue				1,183,983		
Deposits held for other parties						
Total liabilities	215,890	119,320	10,692	5,317,236		101
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental				1,652,662		
Total deferred inflows of resources				1,652,662		
FUND BALANCES						
Nonspendable	247,454					
Restricted	6,929,273	1,460,620	1,471,954		252,532	215,181
Committed						
Unassigned				(1,843,749)		
Total fund balances	7,176,727	1,460,620	1,471,954	(1,843,749)	252,532	215,181
Total liabilities, deferred inflows of resources, and fund balances	$ 7,392,617	$ 1,579,940	$ 1,482,646	$ 5,126,149	$ 252,532	$ 215,282

SPECIAL REVENUE FUNDS

Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Sheriff Towing and Impound	Small School Service	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Building Repair
$ 30,046	$	$ 85,500	$	$	$	$	$
	3,209,556		195,982	148,115	122,663	4,538,705	1,803,032
	4,433						2,596
1,054,662							
		176,349					
$ 1,084,708	$ 3,213,989	$ 261,849	$ 195,982	$ 148,115	$ 122,663	$ 4,538,705	$ 1,805,628
$ 141,013	$ 93,236	$ 22,999	$	$	$	$	$ 2,732
102,972			3,263	2,742			
8,547	3,817						
170,969		175,383					
764,181							
1,187,682	97,053	198,382	3,263	2,742			2,732
386,059							
386,059							
	3,116,936	63,467	192,719	145,373	122,663	4,538,705	1,802,896
(489,033)							
(489,033)	3,116,936	63,467	192,719	145,373	122,663	4,538,705	1,802,896
$ 1,084,708	$ 3,213,989	$ 261,849	$ 195,982	$ 148,115	$ 122,663	$ 4,538,705	$ 1,805,628

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	SPECIAL REVENUE FUNDS				
	Superior Court Fill the Gap	Superior Court Grants	Superior Court Special Revenue	Taxpayer Information	Transportation Grants
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	83,162	197,665	1,760,440	389,710	24,758
Receivables			1,832		
Due from other funds					
Due from other governmental units		158,016			161,566
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 83,162	$ 355,681	$ 1,762,272	$ 389,710	$ 186,324
LIABILITIES					
Accounts payable	$	$ 67,841	$ 1,941	$	$ 168,470
Employee compensation payable	55,360	36,447			33
Accrued liabilities					
Due to other funds	58,467				
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue		287,846			17,856
Deposits held for other parties					
Total liabilities	113,827	392,134	1,941		186,359
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental		45,851			
Total deferred inflows of resources		45,851			
FUND BALANCES					
Nonspendable					
Restricted			1,760,331	389,710	
Committed					
Unassigned	(30,665)	(82,304)			(35)
Total fund balances	(30,665)	(82,304)	1,760,331	389,710	(35)
Total liabilities, deferred inflows of resources, and fund balances	$ 83,162	$ 355,681	$ 1,762,272	$ 389,710	$ 186,324

SPECIAL REVENUE FUNDS

Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$ 250	$	$	$	$	$ 150	$ 1,884,325
14,056,008	811,648	1,391,108	62,905	554,340	1,697,778	150,086,233
141,475	1,162	1,997		796	2,397	1,546,601
18,902,939					1,223,331	50,618,287
1,033,757						2,616,008
						1,261,648
						761
$ 34,134,429	$ 812,810	$ 1,393,105	$ 62,905	$ 555,136	$ 2,923,656	$ 208,013,863
$ 1,591,277	$	$	$	$ 5,501	$ 218,661	$ 10,701,629
818,106					2,299	5,404,255
3,473,938						3,491,558
						21,637,898
						5,520,640
						1,313,458
5,883,321				5,501	220,960	48,069,438
						836,730
						8,694,061
						9,530,791
1,033,757						2,616,008
27,217,351	812,810	1,393,105	62,905	549,635	2,702,696	137,846,405
						17,577,789
						(7,626,568)
28,251,108	812,810	1,393,105	62,905	549,635	2,702,696	150,413,634
$ 34,134,429	$ 812,810	$ 1,393,105	$ 62,905	$ 555,136	$ 2,923,656	$ 208,013,863

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2016

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	20,977	224	21,201	37,905,685	14,097,725
Receivables	9,872		9,872		
Due from other funds					
Due from other governmental units		746,476	746,476		12,710,406
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted		3,332,041	3,332,041		
Total assets	$ 30,849	$ 4,078,741	$ 4,109,590	$ 37,905,685	$ 26,808,131
LIABILITIES					
Accounts payable	$	$	$	$ 60,639	$ 3,181,429
Employee compensation payable					
Accrued liabilities					
Due to other funds					
Interest payable	901		901		
Special assessment debt with governmental commitment	8,285		8,285		
Unearned revenue					
Deposits held for other parties					87,391
Total liabilities	9,186		9,186	60,639	3,268,820
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental	4,363		4,363		
Total deferred inflows of resources	4,363		4,363		
FUND BALANCES					
Nonspendable					
Restricted	17,300	4,078,741	4,096,041	37,845,046	23,539,311
Committed					
Unassigned					
Total fund balances	17,300	4,078,741	4,096,041	37,845,046	23,539,311
Total liabilities, deferred inflows of resources, and fund balances	$ 30,849	$ 4,078,741	$ 4,109,590	$ 37,905,685	$ 26,808,131

CAPITAL PROJECTS FUND						
Inter-Governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$	$	$	$ 1,884,325
124,009	5,609,110	152	42,410	98,137,650	155,916,741	306,024,175
	8,056				8,056	1,564,529
	4,030,498				4,030,498	4,030,498
				1,031,109	13,741,515	65,106,278
						2,616,008
		3,503			3,503	1,265,151
		8,141,292			8,141,292	11,474,094
$ 124,009	$ 9,647,664	$ 8,144,947	$ 42,410	$ 99,168,759	$ 181,841,605	$ 393,965,058
$	$	$ 37,754	$	$ 4,805,025	$ 8,084,847	$ 18,786,476
						5,404,255
			450	815	1,265	3,492,823
						21,637,898
						901
						8,285
						5,520,640
				557,829	645,220	1,958,678
		37,754	450	5,363,669	8,731,332	56,809,956
						836,730
						8,698,424
						9,535,154
						2,616,008
	9,647,664	8,107,193	41,960	93,805,090	172,986,264	314,928,710
124,009					124,009	17,701,798
						(7,626,568)
124,009	9,647,664	8,107,193	41,960	93,805,090	173,110,273	327,619,948
$ 124,009	$ 9,647,664	$ 8,144,947	$ 42,410	$ 99,168,759	$ 181,841,605	$ 393,965,058

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2016

	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				11,590,412		7,544
Intergovernmental	3,973,320		2,550,543		2,854,188	
Charges for services		10,150,954	82,711	457,125		3,306,602
Fines and forfeits		2,863,651		397,964		1,537
Special assessment						
Interest income	7,955	9,549	1,898	69,605		8,426
Miscellaneous				89,200		23,233
Total revenues	3,981,275	13,024,154	2,635,152	12,604,306	2,854,188	3,347,342
EXPENDITURES						
Current:						
General government						
Public safety		12,283,245	2,553,770			
Highways and streets						
Health, welfare and sanitation				11,694,244	2,703,444	3,224,541
Culture and recreation						
Education	4,609,598					
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay				306,909	218,033	
Total expenditures	4,609,598	12,283,245	2,553,770	12,001,153	2,921,477	3,224,541
Excess (deficiency) of revenues over expenditures	(628,323)	740,909	81,382	603,153	(67,289)	122,801
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out				(8,450)		(106,464)
Capital lease agreements						
Total other financing sources (uses)				(8,450)		(106,464)
Net change in fund balances	(628,323)	740,909	81,382	594,703	(67,289)	16,337
Fund balances (deficit), July 1, 2015	1,861,542	2,279,704	(139,681)	12,023,552	(29,612)	1,295,806
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2016	$ 1,233,219	$ 3,020,613	$ (58,299)	$ 12,618,255	$ (96,901)	$ 1,312,143

SPECIAL REVENUE FUNDS						
Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$	$	$ 1,277,954	$	$	$
	7,850,570	3,542,131				
80,753				7,059,258		
	1,471,672	1,443,852				44,371
					74,161	
	11,414	36,509	26,471	274,827	521	5,062
	1,081,784			1,399,161		
80,753	10,415,440	5,022,492	1,304,425	8,733,246	74,682	49,433
					119,921	
80,753	10,588,756			8,963,901		
		1,750,850	1,185,780			
	5,866					
80,753	10,594,622	1,750,850	1,185,780	8,963,901	119,921	
	(179,182)	3,271,642	118,645	(230,655)	(45,239)	49,433
	(1,033,403)	(3,995,380)				
	(1,033,403)	(3,995,380)				
	(1,212,585)	(723,738)	118,645	(230,655)	(45,239)	49,433
	2,908,915	8,452,339	4,640,699	(183,893)	109,723	912,879
	(62,475)					
$	$ 1,633,855	$ 7,728,601	$ 4,759,344	$ (414,548)	$ 64,484	$ 962,312

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	SPECIAL REVENUE FUNDS					
	Children's Issues Education	Clerk of the Court EDMS	Clerk of Court Fill the Gap	Clerk of the Court Grants	Conciliation Court Fees	County Attorney Fill the Gap
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental				1,461,603		
Charges for services	142	2,727,620	1,944,794		1,670,455	1,342,768
Fines and forfeits						
Special assessment						
Interest income	59	3,921			2,660	1,346
Miscellaneous						
Total revenues	201	2,731,541	1,944,794	1,461,603	1,673,115	1,344,114
EXPENDITURES						
Current:						
General government						
Public safety	10,006	2,231,296	1,944,794	1,455,955	1,578,400	1,415,849
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						
Total expenditures	10,006	2,231,296	1,944,794	1,455,955	1,578,400	1,415,849
Excess (deficiency) of revenues over expenditures	(9,805)	500,245		5,648	94,715	(71,735)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Capital lease agreements						
Total other financing sources (uses)						
Net change in fund balances	(9,805)	500,245		5,648	94,715	(71,735)
Fund balances (deficit), July 1, 2015	17,446	745,183	85,027	(5,648)	597,363	248,025
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2016	$ 7,641	$ 1,245,428	$ 85,027	$	$ 692,078	$ 176,290

SPECIAL REVENUE FUNDS						
County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Diversion	Domestic Relations Mediation Education	Educational Supplemental Program
$	$	$	$	$	$	$
5,666,744			1,407,700			888,121
		1,082,162			204,553	
	1,670,225			1,787,143		
	27,332	2,003	902	6,288	556	4,677
5,666,744	1,697,557	1,084,165	1,408,602	1,793,431	205,109	892,798
5,556,543	1,304,310	894,177	1,432,044	2,147,688		
					180,600	
						673,240
	660,637					
5,556,543	1,964,947	894,177	1,432,044	2,147,688	180,600	673,240
110,201	(267,390)	189,988	(23,442)	(354,257)	24,509	219,558
110,201	(267,390)	189,988	(23,442)	(354,257)	24,509	219,558
(254,287)	3,575,366	377,149	609,367	1,303,546	107,063	797,853
$ (144,086)	$ 3,307,976	$ 567,137	$ 585,925	$ 949,289	$ 131,572	$ 1,017,411

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	SPECIAL REVENUE FUNDS				
	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health	Environmental Services Grants
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits				15,059,179	
Intergovernmental	543,802		675,144		33,426
Charges for services		791	184,612	4,142,679	
Fines and forfeits				221,157	
Special assessment					
Interest income	1,928	28	657	50,436	
Miscellaneous				120,207	
Total revenues	545,730	819	860,413	19,593,658	33,426
EXPENDITURES					
Current:					
General government	545,730				
Public safety			840,986		
Highways and streets					
Health, welfare and sanitation				18,738,485	49,364
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay				54,546	
Total expenditures	545,730		840,986	18,793,031	49,364
Excess (deficiency) of revenues over expenditures		819	19,427	800,627	(15,938)
Transfers in				95,081	
Transfers out			(845)	(17,323)	
Capital lease agreements					
Total other financing sources (uses)			(845)	77,758	
Net change in fund balances		819	18,582	878,385	(15,938)
Fund balances (deficit), July 1, 2015		5,040	(110,355)	8,852,508	
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2016	$	$ 5,859	$ (91,773)	$ 9,730,893	$ (15,938)

SPECIAL REVENUE FUNDS

Expedited Child Support	Flood Control	Flood Control Grants	Human Services Grants	Inmate Health Services	Inmate Services	Judicial Enhancement
$	$ 48,988,130	$	$	$	$	$
	269,856					
	549,493	513,222	48,311,276			
676,232				381,213	10,537,300	1,465,294
503	209,108			4,224	45,575	20,600
	1,739,520		4,385		7,690	
676,735	51,756,107	513,222	48,315,661	385,437	10,590,565	1,485,894
	27,406,025	598,123		203,820	10,765,164	1,104,306
704,950			49,323,695			
	1,005,404		601,958	71,269	38,361	
704,950	28,411,429	598,123	49,925,653	275,089	10,803,525	1,104,306
(28,215)	23,344,678	(84,901)	(1,609,992)	110,348	(212,960)	381,588
	(34,195,616)		(6,602)			
	(34,195,616)		(6,602)			
(28,215)	(10,850,938)	(84,901)	(1,616,594)	110,348	(212,960)	381,588
163,110	21,452,232	84,901	(1,388,194)	644,665	8,522,321	3,623,670
	(142,973)				156,857	
$ 134,895	$ 10,458,321	$	$ (3,004,788)	$ 755,013	$ 8,466,218	$ 4,005,258

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	SPECIAL REVENUE FUNDS					
	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental					3,347,281	
Charges for services			6,940,324	229,861		203,582
Fines and forfeits	732,249					2,771,333
Special assessment						
Interest income	7,141		5,009	3,865	2,885	7,083
Miscellaneous						
Total revenues	739,390		6,945,333	233,726	3,350,166	2,981,998
EXPENDITURES						
Current:						
General government						
Public safety	499,194		6,306,547	380,239	3,385,691	2,878,125
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						
Total expenditures	499,194		6,306,547	380,239	3,385,691	2,878,125
Excess (deficiency) of revenues over expenditures	240,196		638,786	(146,513)	(35,525)	103,873
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Capital lease agreements						
Total other financing sources (uses)						
Net change in fund balances	240,196		638,786	(146,513)	(35,525)	103,873
Fund balances (deficit), July 1, 2015	1,229,303	8,226	829,927	808,826	445,751	1,549,932
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2016	$ 1,469,499	$ 8,226	$ 1,468,713	$ 662,313	$ 410,226	$ 1,653,805

SPECIAL REVENUE FUNDS						
Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District	Library District Grants	Medical Examiner Grants
$	$	$	$	$ 19,230,198	$	$
				417,868	55,612	7,785
	2,642,393	1,242,392	66,362	4,820,233		
		29		700,408		
215	8,381	15,589	127	44,055		
1,208	243,564	8,600		444,832		
1,423	2,894,338	1,266,610	66,489	25,657,594	55,612	7,785
6,707		485,963	66,362			8,406
	2,878,115			27,162,554	49,262	
	400,921			106,380	6,350	
6,707	3,279,036	485,963	66,362	27,268,934	55,612	8,406
(5,284)	(384,698)	780,647	127	(1,611,340)		(621)
		(2,063,093)		(664,734)		
		(2,063,093)		(664,734)		
(5,284)	(384,698)	(1,282,446)	127	(2,276,074)		(621)
43,856	1,577,619	3,056,067	2,479	6,068,976		
$ 38,572	$ 1,192,921	$ 1,773,621	$ 2,606	$ 3,792,902	$	$ (621)

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	SPECIAL REVENUE FUNDS					
	Non Departmental Grants	Officer Safety Equipment	Palo Verde	Parks and Recreation Grants	Parks Donations	Parks Enhancement
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental	2,412,402		682,808	1,435		
Charges for services						3,469,027
Fines and forfeits		171,021				2,076
Special assessment						
Interest income	764	1,661	4,835		3,529	13,207
Miscellaneous					30,884	1,703,489
Total revenues	2,413,166	172,682	687,643	1,435	34,413	5,187,799
EXPENDITURES						
Current:						
General government	2,413,193					
Public safety		10,776	681,833			
Highways and streets						
Health, welfare and sanitation						
Culture and recreation				649	90,163	5,145,688
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						213,313
Total expenditures	2,413,193	10,776	681,833	649	90,163	5,359,001
Excess (deficiency) of revenues over expenditures	(27)	161,906	5,810	786	(55,750)	(171,202)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Capital lease agreements						
Total other financing sources (uses)						
Net change in fund balances	(27)	161,906	5,810	786	(55,750)	(171,202)
Fund balances (deficit), July 1, 2015	(772)	292,617	823,106	(786)	661,380	2,321,979
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2016	$ (799)	$ 454,523	$ 828,916	$	$ 605,630	$ 2,150,777

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	Public Health Grants
$	$	$	$	$	$	$	$
		6,242,722					
					210,847	337,271	49,202,112
	279,226	6,242,750	402,013	906,957			441,471
		15,150					
	1,590	37,033	854	1,412		1,049	
324,838	4,423	24,517				28,115	261
324,838	285,239	12,562,172	402,867	908,369	210,847	366,435	49,643,844
		8,673,086	486,606	916,812	211,256	345,747	
							49,052,543
323,985	275,913						
	33,579	151,752					9,995
323,985	309,492	8,824,838	486,606	916,812	211,256	345,747	49,062,538
853	(24,253)	3,737,334	(83,739)	(8,443)	(409)	20,688	581,306
		(5,070)					
		(5,070)					
853	(24,253)	3,732,264	(83,739)	(8,443)	(409)	20,688	581,306
24,237	301,038	4,114,632	225,768	70,839	(5,979)	252,768	(470,943)
							(693,834)
$ 25,090	$ 276,785	$ 7,846,896	$ 142,029	$ 62,396	$ (6,388)	$ 273,456	$ (583,471)

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	SPECIAL REVENUE FUNDS				
	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants	School Transportation
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental			9,665	19,123,756	696,318
Charges for services	6,958,684	3,547,016	1,362,934	125	
Fines and forfeits					
Special assessment					
Interest income	37,678	11,597			
Miscellaneous					
Total revenues	6,996,362	3,558,613	1,372,599	19,123,881	696,318
EXPENDITURES					
Current:					
General government		4,436,557			
Public safety					
Highways and streets					
Health, welfare and sanitation	6,447,323				
Culture and recreation					
Education			580,821	20,957,970	526,195
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay	50,367	538,925			
Total expenditures	6,497,690	4,975,482	580,821	20,957,970	526,195
Excess (deficiency) of revenues over expenditures	498,672	(1,416,869)	791,778	(1,834,089)	170,123
OTHER FINANCING SOURCES (USES)					
Transfers in	32,507			208,119	
Transfers out					
Capital lease agreements					
Total other financing sources (uses)	32,507			208,119	
Net change in fund balances	531,179	(1,416,869)	791,778	(1,625,970)	170,123
Fund balances (deficit), July 1, 2015	6,445,993	2,877,489	680,176	(217,779)	82,409
Change in nonspendable resources:					
Increase (decrease) in inventories	199,555				
Fund balances (deficit), June 30, 2016	$ 7,176,727	$ 1,460,620	$ 1,471,954	$ (1,843,749)	$ 252,532

SPECIAL REVENUE FUNDS

Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Sheriff Towing and Impound	Small School Service	Spousal Maintenance Enforcement Enhancement	Street Lighting District
$	$	$	$	$	$	$	$
	5,963,341	1,337,832			109,657		
						118,702	
11,008	1,271,490		844,354				
							4,651,612
914	621	18,080		816	838	571	25,299
80,400	12,405	1,857	86,186	212,982			
92,322	7,247,857	1,357,769	930,540	213,798	110,495	119,273	4,676,911
444	5,587,180	641,171	867,073	161,471		107,999	5,305,321
					106,149		
	1,419,090	589,376					
444	7,006,270	1,230,547	867,073	161,471	106,149	107,999	5,305,321
91,878	241,587	127,222	63,467	52,327	4,346	11,274	(628,410)
91,878	241,587	127,222	63,467	52,327	4,346	11,274	(628,410)
123,303	(730,620)	2,989,714		140,392	141,027	111,389	5,167,115
$ 215,181	$ (489,033)	$ 3,116,936	$ 63,467	$ 192,719	$ 145,373	$ 122,663	$ 4,538,705

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	SPECIAL REVENUE FUNDS					
	Superior Court Building Repair	Superior Court Fill the Gap	Superior Court Grants	Superior Court Special Revenue	Taxpayer Information	Transportation Grants
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental			1,519,496			584,851
Charges for services		2,132,900	1,224,617	5,045,565	243,889	
Fines and forfeits						
Special assessment						
Interest income	2,518	72	1,348	6,590		
Miscellaneous				43,460		
Total revenues	2,518	2,132,972	2,745,461	5,095,615	243,889	584,851
EXPENDITURES						
Current:						
General government					236,607	
Public safety	144,290	2,108,328	2,783,347	4,782,503		
Highways and streets						574,427
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay	118,425					
Total expenditures	262,715	2,108,328	2,783,347	4,782,503	236,607	574,427
Excess (deficiency) of revenues over expenditures	(260,197)	24,644	(37,886)	313,112	7,282	10,424
OTHER FINANCING SOURCES (USES)						
Transfers in	2,063,093					
Transfers out						
Capital lease agreements						
Total other financing sources (uses)	2,063,093					
Net change in fund balances	1,802,896	24,644	(37,886)	313,112	7,282	10,424
Fund balances (deficit), July 1, 2015		(55,309)	(44,418)	1,447,219	382,428	(10,459)
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2016	$ 1,802,896	$ (30,665)	$ (82,304)	$ 1,760,331	$ 389,710	$ (35)

SPECIAL REVENUE FUNDS

Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$ 69,496,282
1,035,913						45,598,327
113,340,566					5,173,068	281,102,564
11,615					231,155	92,081,695
		197,422				13,732,378
						4,651,612
587,179	11,190	8,489	2,622	3,106	9,026	1,723,878
492,174	11,016			10,799		8,231,190
115,467,447	22,206	205,911	2,622	13,905	5,413,249	516,617,926
						7,632,087
	11,398	275,636	30,174	53,456		124,049,563
53,023,857						53,598,284
					4,763,316	166,515,915
						38,862,959
						27,453,973
3,558,301					87,584	10,247,341
56,582,158	11,398	275,636	30,174	53,456	4,850,900	428,360,122
58,885,289	10,808	(69,725)	(27,552)	(39,551)	562,349	88,257,804
						2,398,800
(70,437,572)						(112,534,552)
1,297,621						1,297,621
(69,139,951)						(108,838,131)
(10,254,662)	10,808	(69,725)	(27,552)	(39,551)	562,349	(20,580,327)
38,616,975	802,002	1,462,830	90,457	589,186	2,140,347	171,648,036
(111,205)						(654,075)
$ 28,251,108	$ 812,810	$ 1,393,105	$ 62,905	$ 549,635	$ 2,702,696	$ 150,413,634

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2016

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
REVENUES					
Taxes	$	$ 3,494,629	$ 3,494,629	$	$
Licenses and permits					
Intergovernmental				792,124	28,234,928
Charges for services	23,361		23,361		
Fines and forfeits					
Special assessment					
Interest income		471	471		
Miscellaneous					
Total revenues	23,361	3,495,100	3,518,461	792,124	28,234,928
EXPENDITURES					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal	21,814	3,325,000	3,346,814		
Interest	1,801	365,028	366,829		
Other expenses		1,350	1,350		
Capital outlay				555,074	52,124,467
Total expenditures	23,615	3,691,378	3,714,993	555,074	52,124,467
Excess (deficiency) of revenues over expenditures	(254)	(196,278)	(196,532)	237,050	(23,889,539)
OTHER FINANCING SOURCES (USES)					
Transfers in					34,195,616
Transfers out				(1,106,989)	
Capital lease agreements				20,274	
Total other financing sources (uses)				(1,086,715)	34,195,616
Net change in fund balances	(254)	(196,278)	(196,532)	(849,665)	10,306,077
Fund balances (deficit), July 1, 2015	17,554	4,275,019	4,292,573	38,694,711	13,233,234
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2016	$ 17,300	$ 4,078,741	$ 4,096,041	$ 37,845,046	$ 23,539,311

CAPITAL PROJECTS FUNDS							
Inter-governmental Capital Projects	Inter-governmental Technology Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improve-ment Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$ 13	$	$	$ 13	$ 72,990,924
							45,598,327
					4,880,783	33,907,835	315,010,399
					966,011	966,011	93,071,067
							13,732,378
							4,651,612
665		32,967	349	230		34,211	1,758,560
			785,387		8,048	793,435	9,024,625
665		32,967	785,749	230	5,854,842	35,701,505	555,837,892
							7,632,087
							124,049,563
							53,598,284
							166,515,915
							38,862,959
							27,453,973
							3,346,814
							366,829
							1,350
5,465	128,802		4,235,931		43,970,594	101,020,333	111,267,674
5,465	128,802		4,235,931		43,970,594	101,020,333	533,095,448
(4,800)	(128,802)	32,967	(3,450,182)	230	(38,115,752)	(65,318,828)	22,742,444
		664,734	3,995,380		70,403,183	109,258,913	111,657,713
						(1,106,989)	(113,641,541)
	128,802					149,076	1,446,697
	128,802	664,734	3,995,380		70,403,183	108,301,000	(537,131)
(4,800)		697,701	545,198	230	32,287,431	42,982,172	22,205,313
128,809		8,949,963	7,561,995	41,730	61,517,659	130,128,101	306,068,710
							(654,075)
$ 124,009	$	$ 9,647,664	$ 8,107,193	$ 41,960	$ 93,805,090	$ 173,110,273	$ 327,619,948

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 9,428,089	$ 9,428,089	$ 10,150,954	$ 722,865
Fines and forfeits	2,911,860	2,911,860	2,863,651	(48,209)
Interest income	3,600	3,600	9,549	5,949
Total revenues	12,343,549	12,343,549	13,024,154	680,605
EXPENDITURES				
Current:				
Public safety	12,647,336	12,647,336	12,283,245	364,091
Capital outlay	125,000	125,000		125,000
Total expenditures	12,772,336	12,772,336	12,283,245	489,091
Excess (deficiency) of revenues over expenditures	(428,787)	(428,787)	740,909	1,169,696
Net change in fund balances	(428,787)	(428,787)	740,909	1,169,696
Fund balance, July 1, 2015	1,078,325	1,078,325	2,279,704	1,201,379
Fund balance, June 30, 2016	$ 649,538	$ 649,538	$ 3,020,613	$ 2,371,075

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 3,071,370	$ 3,147,199	$ 2,550,543	$ (596,656)
Charges for services	100,000	100,000	82,711	(17,289)
Interest income			1,898	1,898
Total revenues	3,171,370	3,247,199	2,635,152	(612,047)
EXPENDITURES				
Current:				
Public safety	3,171,370	3,247,199	2,553,770	693,429
Total expenditures	3,171,370	3,247,199	2,553,770	693,429
Excess of revenues over expenditures			81,382	81,382
Net change in fund balances			81,382	81,382
Fund deficit, July 1, 2015	(152,581)	(152,581)	(139,681)	12,900
Fund deficit, June 30, 2016	$ (152,581)	$ (152,581)	$ (58,299)	$ 94,282

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 10,831,125	$ 10,831,125	$ 11,590,412	$ 759,287
Charges for services	530,217	530,217	457,125	(73,092)
Fines and forfeits	670,400	670,400	397,964	(272,436)
Interest income	32,040	32,040	69,605	37,565
Miscellaneous	20,004	20,004	89,200	69,196
Total revenues	12,083,786	12,083,786	12,604,306	520,520
EXPENDITURES				
Current:				
Health, welfare and sanitation	13,796,128	13,787,678	11,694,244	2,093,434
Capital outlay	498,000	498,000	306,909	191,091
Total expenditures	14,294,128	14,285,678	12,001,153	2,284,525
Excess (deficiency) of revenues over expenditures	(2,210,342)	(2,201,892)	603,153	2,805,045
OTHER FINANCING USES				
Transfers out		(8,450)	(8,450)	
Total other financing uses		(8,450)	(8,450)	
Net change in fund balances	(2,210,342)	(2,210,342)	594,703	2,805,045
Fund balance, July 1, 2015	10,641,298	10,641,298	12,023,552	1,382,254
Fund balance, June 30, 2016	$ 8,430,956	$ 8,430,956	$ 12,618,255	$ 4,187,299

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 3,973,521	$ 3,973,521	$ 2,854,188	$ (1,119,333)
Total revenues	3,973,521	3,973,521	2,854,188	(1,119,333)
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,973,521	3,973,521	2,703,444	1,270,077
Capital outlay			218,033	(218,033)
Total expenditures	3,973,521	3,973,521	2,921,477	1,052,044
Excess (deficiency) of revenues over expenditures			(67,289)	(67,289)
Net change in fund balances			(67,289)	(67,289)
Fund deficit, July 1, 2015	(191,802)	(191,802)	(29,612)	162,190
Fund deficit, June 30, 2016	$ (191,802)	$ (191,802)	$ (96,901)	$ 94,901

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Field Operations Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 37,674	$ 37,674	$ 7,544	$ (30,130)
Charges for services	3,401,710	3,401,710	3,306,602	(95,108)
Fines and forfeits	3,700	3,700	1,537	(2,163)
Interest income	10,230	10,230	8,426	(1,804)
Miscellaneous			23,233	23,233
Total revenues	3,453,314	3,453,314	3,347,342	(105,972)
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,314,290	3,664,290	3,224,541	439,749
Capital outlay	325,000	325,000		325,000
Total expenditures	3,639,290	3,989,290	3,224,541	764,749
Excess (deficiency) of revenues over expenditures	(185,976)	(535,976)	122,801	658,777
OTHER FINANCING USES				
Transfers out	(106,463)	(106,463)	(106,464)	(1)
Total other financing uses	(106,463)	(106,463)	(106,464)	(1)
Net change in fund balances	(292,439)	(642,439)	16,337	658,776
Fund balance, July 1, 2015	1,609,782	1,609,782	1,295,806	(313,976)
Fund balance, June 30, 2016	$ 1,317,343	$ 967,343	$ 1,312,143	$ 344,800

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 196,000	$ 80,753	$ (115,247)
Total revenues		196,000	80,753	(115,247)
EXPENDITURES				
Current:				
Health, welfare and sanitation		196,000	80,753	115,247
Total expenditures		196,000	80,753	115,247
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2015				
Fund balance, June 30, 2016	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control License/Shelter Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 7,042,880	$ 7,042,880	$ 7,850,570	$ 807,690
Charges for services	1,710,032	1,710,032	1,471,672	(238,360)
Interest income	14,208	14,208	11,414	(2,794)
Miscellaneous	713,464	713,464	1,081,784	368,320
Total revenues	9,480,584	9,480,584	10,415,440	934,856
EXPENDITURES				
Current:				
Health, welfare and sanitation	8,666,232	10,916,232	10,588,756	327,476
Capital outlay	283,373	318,331	5,866	312,465
Total expenditures	8,949,605	11,234,563	10,594,622	639,941
Excess (deficiency) of revenues over expenditures	530,979	(1,753,979)	(179,182)	1,574,797
OTHER FINANCING USES				
Transfers out	(1,033,405)	(1,033,405)	(1,033,403)	2
Total other financing uses	(1,033,405)	(1,033,405)	(1,033,403)	2
Net change in fund balances	(502,426)	(2,787,384)	(1,212,585)	1,574,799
Fund balance, July 1, 2015	2,958,458	2,958,458	2,908,915	(49,543)
Change in nonspendable resources:				
Decrease in inventories			(62,475)	(62,475)
Fund balance, June 30, 2016	$ 2,456,032	$ 171,074	$ 1,633,855	$ 1,462,781

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Ballpark Operations Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 3,499,163	$ 3,499,163	$ 3,542,131	$ 42,968
Charges for services	1,235,176	1,235,176	1,443,852	208,676
Interest income	20,000	20,000	36,509	16,509
Total revenues	4,754,339	4,754,339	5,022,492	268,153
EXPENDITURES				
Current:				
Culture and recreation	1,711,052	1,811,052	1,750,850	60,202
Total expenditures	1,711,052	1,811,052	1,750,850	60,202
Excess of revenues over expenditures	3,043,287	2,943,287	3,271,642	328,355
OTHER FINANCING USES				
Transfers out	(3,885,778)	(3,995,380)	(3,995,380)	
Total other financing uses	(3,885,778)	(3,995,380)	(3,995,380)	
Net change in fund balances	(842,491)	(1,052,093)	(723,738)	328,355
Fund balance, July 1, 2015	8,709,963	8,709,963	8,452,339	(257,624)
Fund balance, June 30, 2016	$ 7,867,472	$ 7,657,870	$ 7,728,601	$ 70,731

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Cactus League Operations Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 1,319,391	$ 1,319,391	$ 1,277,954	$ (41,437)
Interest income	14,000	14,000	26,471	12,471
Total revenues	1,333,391	1,333,391	1,304,425	(28,966)
EXPENDITURES				
Current:				
Culture and recreation	1,297,259	1,297,259	1,185,780	111,479
Total expenditures	1,297,259	1,297,259	1,185,780	111,479
Excess of revenues over expenditures	36,132	36,132	118,645	82,513
Net change in fund balances	36,132	36,132	118,645	82,513
Fund balance, July 1, 2015	4,594,828	4,594,828	4,640,699	45,871
Fund balance, June 30, 2016	$ 4,630,960	$ 4,630,960	$ 4,759,344	$ 128,384

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CDBG Housing Trust Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 20,143,632	$ 20,143,632	$ 7,059,258	$ (13,084,374)
Interest Income			274,827	274,827
Miscellaneous			1,399,161	1,399,161
Total revenues	20,143,632	20,143,632	8,733,246	(11,410,386)
EXPENDITURES				
Current:				
Health, welfare and sanitation	20,143,632	20,143,632	8,963,901	11,179,731
Total expenditures	20,143,632	20,143,632	8,963,901	11,179,731
Excess (deficiency) of revenues over expenditures			(230,655)	(230,655)
Net change in fund balances			(230,655)	(230,655)
Fund deficit, July 1, 2015	(444,493)	(444,493)	(183,893)	260,600
Fund deficit, June 30, 2016	$ (444,493)	$ (444,493)	$ (414,548)	$ 29,945

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Check Enforcement Program Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 124,398	$ 124,398	$ 74,161	$ (50,237)
Interest income	650	650	521	(129)
Total revenues	125,048	125,048	74,682	(50,366)
EXPENDITURES				
Current:				
Public safety	125,048	125,048	119,921	5,127
Total expenditures	125,048	125,048	119,921	5,127
Excess (deficiency) of revenues over expenditures			(45,239)	(45,239)
Net change in fund balances			(45,239)	(45,239)
Fund balance, July 1, 2015	108,486	108,486	109,723	1,237
Fund balance, June 30, 2016	$ 108,486	$ 108,486	$ 64,484	$ (44,002)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Child Support Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 61,400	$ 61,400	$ 44,371	$ (17,029)
Interest income	3,600	3,600	5,062	1,462
Total revenues	65,000	65,000	49,433	(15,567)
Excess of revenues over expenditures	65,000	65,000	49,433	(15,567)
Net change in fund balances	65,000	65,000	49,433	(15,567)
Fund balance, July 1, 2015	898,334	898,334	912,879	14,545
Fund balance, June 30, 2016	$ 963,334	$ 963,334	$ 962,312	$ (1,022)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Children's Issues Education Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 101,000	$ 101,000	$ 142	$ (100,858)
Interest income	4,000	4,000	59	(3,941)
Total revenues	105,000	105,000	201	(104,799)
EXPENDITURES				
Current:				
Public safety	115,007	115,007	10,006	105,001
Total expenditures	115,007	115,007	10,006	105,001
Deficiency of revenues under expenditures	(10,007)	(10,007)	(9,805)	202
Net change in fund balances	(10,007)	(10,007)	(9,805)	202
Fund balance, July 1, 2015	11,927	11,927	17,446	5,519
Fund balance, June 30, 2016	$ 1,920	$ 1,920	$ 7,641	$ 5,721

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of Court Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,915,696	$ 1,944,794	$ 1,944,794	$
Total revenues	1,915,696	1,944,794	1,944,794	
EXPENDITURES				
Current:				
Public safety	1,915,696	2,028,449	1,944,794	83,655
Total expenditures	1,915,696	2,028,449	1,944,794	83,655
Excess (deficiency) of revenues over expenditures		(83,655)		83,655
Net change in fund balances		(83,655)		83,655
Fund balance, July 1, 2015	1,371	1,371	85,027	83,656
Fund balance (deficit), June 30, 2016	$ 1,371	$ (82,284)	$ 85,027	$ 167,311

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court EDMS Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,448,571	$ 2,448,571	$ 2,727,620	$ 279,049
Interest income			3,921	3,921
Total revenues	2,448,571	2,448,571	2,731,541	282,970
EXPENDITURES				
Current:				
Public safety	2,448,571	2,448,571	2,231,296	217,275
Total expenditures	2,448,571	2,448,571	2,231,296	217,275
Excess of revenues over expenditures			500,245	500,245
Net change in fund balances			500,245	500,245
Fund balance, July 1, 2015	482,094	482,094	745,183	263,089
Fund balance, June 30, 2016	$ 482,094	$ 482,094	$ 1,245,428	$ 763,334

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,484,286	$ 1,484,286	$ 1,461,603	$ (22,683)
Total revenues	1,484,286	1,484,286	1,461,603	(22,683)
EXPENDITURES				
Current:				
Public safety	1,484,286	1,484,286	1,455,955	28,331
Total expenditures	1,484,286	1,484,286	1,455,955	28,331
Excess of revenues over expenditures			5,648	5,648
Net change in fund balances			5,648	5,648
Fund deficit, July 1, 2015	(4,981)	(4,981)	(5,648)	(667)
Fund balance (deficit), June 30, 2016	$ (4,981)	$ (4,981)	$	$ 4,981

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Conciliation Court Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,370,800	$ 1,370,800	$ 1,670,455	$ 299,655
Interest income	1,200	1,200	2,660	1,460
Total revenues	1,372,000	1,372,000	1,673,115	301,115
EXPENDITURES				
Current:				
Public safety	1,578,566	1,578,566	1,578,400	166
Total expenditures	1,578,566	1,578,566	1,578,400	166
Excess (deficiency) of revenues over expenditures	(206,566)	(206,566)	94,715	301,281
Net change in fund balances	(206,566)	(206,566)	94,715	301,281
Fund balance, July 1, 2015	206,566	206,566	597,363	390,797
Fund balance, June 30, 2016	$	$	$ 692,078	$ 692,078

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,526,206	$ 1,526,206	$ 1,342,768	$ (183,438)
Interest income	1,000	1,000	1,346	346
Total revenues	1,527,206	1,527,206	1,344,114	(183,092)
EXPENDITURES				
Current:				
Public safety	1,527,206	1,527,206	1,415,849	111,357
Total expenditures	1,527,206	1,527,206	1,415,849	111,357
Excess (deficiency) of revenues over expenditures			(71,735)	(71,735)
Net change in fund balances			(71,735)	(71,735)
Fund balance, July 1, 2015	166,043	166,043	248,025	81,982
Fund balance, June 30, 2016	$ 166,043	$ 166,043	$ 176,290	$ 10,247

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 5,345,406	$ 5,862,775	$ 5,666,744	$ (196,031)
Interest income	5,820	5,820		(5,820)
Total revenues	5,351,226	5,868,595	5,666,744	(201,851)
EXPENDITURES				
Current:				
Public safety	5,351,226	5,868,595	5,556,543	312,052
Total expenditures	5,351,226	5,868,595	5,556,543	312,052
Excess of revenues over expenditures			110,201	110,201
Net change in fund balances			110,201	110,201
Fund deficit, July 1, 2015	(98,096)	(98,096)	(254,287)	(156,191)
Fund deficit, June 30, 2016	$ (98,096)	$ (98,096)	$ (144,086)	$ (45,990)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney RICO Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 1,888,940	$ 1,888,940	$ 1,670,225	$ (218,715)
Interest income	22,000	22,000	27,332	5,332
Total revenues	1,910,940	1,910,940	1,697,557	(213,383)
EXPENDITURES				
Current:				
Public safety	1,910,940	3,410,940	1,304,310	2,106,630
Capital outlay			660,637	(660,637)
Total expenditures	1,910,940	3,410,940	1,964,947	1,445,993
Excess (deficiency) of revenues over expenditures		(1,500,000)	(267,390)	1,232,610
Net change in fund balances		(1,500,000)	(267,390)	1,232,610
Fund balance, July 1, 2015	2,524,646	2,524,646	3,575,366	1,050,720
Fund balance, June 30, 2016	$ 2,524,646	$ 1,024,646	$ 3,307,976	$ 2,283,330

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Court Document Retrieval Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,064,545	$ 1,064,545	$ 1,082,162	$ 17,617
Interest income			2,003	2,003
Total revenues	1,064,545	1,064,545	1,084,165	19,620
EXPENDITURES				
Current:				
Public safety	1,149,941	1,149,941	894,177	255,764
Total expenditures	1,149,941	1,149,941	894,177	255,764
Excess (deficiency) of revenues over expenditures	(85,396)	(85,396)	189,988	275,384
Net change in fund balances	(85,396)	(85,396)	189,988	275,384
Fund balance, July 1, 2015	312,340	312,340	377,149	64,809
Fund balance, June 30, 2016	$ 226,944	$ 226,944	$ 567,137	$ 340,193

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Criminal Justice Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,375,000	$ 1,375,000	$ 1,407,700	$ 32,700
Interest income	2,000	2,000	902	(1,098)
Total revenues	1,377,000	1,377,000	1,408,602	31,602
EXPENDITURES				
Current:				
Public safety	1,573,727	1,573,727	1,432,044	141,683
Total expenditures	1,573,727	1,573,727	1,432,044	141,683
Deficiency of revenues under expenditures	(196,727)	(196,727)	(23,442)	173,285
Net change in fund balances	(196,727)	(196,727)	(23,442)	173,285
Fund balance, July 1, 2015	235,747	235,747	609,367	373,620
Fund balance, June 30, 2016	$ 39,020	$ 39,020	$ 585,925	$ 546,905

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Diversion Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 1,786,174	$ 1,786,174	$ 1,787,143	$ 969
Interest income	6,700	6,700	6,288	(412)
Total revenues	1,792,874	1,792,874	1,793,431	557
EXPENDITURES				
Current:				
Public safety	2,567,536	2,567,536	2,147,688	419,848
Total expenditures	2,567,536	2,567,536	2,147,688	419,848
Deficiency of revenues under expenditures	(774,662)	(774,662)	(354,257)	420,405
Net change in fund balances	(774,662)	(774,662)	(354,257)	420,405
Fund balance, July 1, 2015	860,725	860,725	1,303,546	442,821
Fund balance, June 30, 2016	$ 86,063	$ 86,063	$ 949,289	$ 863,226

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Domestic Relations Mediation Education Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 180,000	$ 180,000	$ 204,553	$ 24,553
Interest income	600	600	556	(44)
Total revenues	180,600	180,600	205,109	24,509
EXPENDITURES				
Current:				
Health, welfare and sanitation	180,600	180,600	180,600	
Total expenditures	180,600	180,600	180,600	
Excess of revenues over expenditures			24,509	24,509
Net change in fund balances			24,509	24,509
Fund balance, July 1, 2015	75,038	75,038	107,063	32,025
Fund balance, June 30, 2016	$ 75,038	$ 75,038	$ 131,572	$ 56,534

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Educational Supplemental Program Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 566,275	$ 566,275	$ 888,121	$ 321,846
Interest income			4,677	4,677
Total revenues	566,275	566,275	892,798	326,523
EXPENDITURES				
Current:				
Education	1,128,875	1,128,875	673,240	455,635
Total expenditures	1,128,875	1,128,875	673,240	455,635
Excess (deficiency) of revenues over expenditures	(562,600)	(562,600)	219,558	782,158
Net change in fund balances	(562,600)	(562,600)	219,558	782,158
Fund balance, July 1, 2015	562,600	562,600	797,853	235,253
Fund balance, June 30, 2016	$	$	$ 1,017,411	$ 1,017,411

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Elections Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 464,778	$ 967,994	$ 543,802	$ (424,192)
Interest income	5,500	5,500	1,928	(3,572)
Total revenues	470,278	973,494	545,730	(427,764)
EXPENDITURES				
Current:				
General government	470,278	973,494	545,730	427,764
Total expenditures	470,278	973,494	545,730	427,764
Excess revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2015	728,060	728,060		(728,060)
Fund balance, June 30, 2016	$ 728,060	$ 728,060	$	$ (728,060)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Emancipation Administrative Costs Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$	$	$ 791	$ 791
Interest income			28	28
Total revenues			819	819
Excess of revenues over expenditures			819	819
Net change in fund balances			819	819
Fund balance, July 1, 2015	4,855	4,855	5,040	185
Fund balance, June 30, 2016	$ 4,855	$ 4,855	$ 5,859	$ 1,004

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Emergency Management Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 795,164	$ 982,963	$ 675,144	$ (307,819)
Charges for services	218,351	218,351	184,612	(33,739)
Interest Income			657	657
Total revenues	1,013,515	1,201,314	860,413	(340,901)
EXPENDITURES				
Current:				
Public safety	1,054,427	1,241,381	840,986	400,395
Total expenditures	1,054,427	1,241,381	840,986	400,395
Excess (deficiency) of revenues over expenditures	(40,912)	(40,067)	19,427	59,494
OTHER FINANCING USES				
Transfers out		(845)	(845)	
Total other financing uses		(845)	(845)	
Net change in fund balances	(40,912)	(40,912)	18,582	59,494
Fund balance (deficit), July 1, 2015	21,222	21,222	(110,355)	(131,577)
Fund deficit, June 30, 2016	$ (19,690)	$ (19,690)	$ (91,773)	$ (72,083)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Environmental Health Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 15,489,739	$ 15,301,039	$ 15,059,179	$ (241,860)
Charges for services	3,639,250	3,827,950	4,142,679	314,729
Fines and forfeits	221,012	221,012	221,157	145
Interest income	32,000	32,000	50,436	18,436
Miscellaneous	1,200	1,200	120,207	119,007
Total revenues	19,383,201	19,383,201	19,593,658	210,457
EXPENDITURES				
Current:				
Health, welfare and sanitation	19,701,627	19,684,304	18,738,485	945,819
Capital outlay	153,400	153,400	54,546	98,854
Total expenditures	19,855,027	19,837,704	18,793,031	1,044,673
Excess (deficiency) of revenues over expenditures	(471,826)	(454,503)	800,627	1,255,130
OTHER FINANCING SOURCES (USES)				
Transfers in		95,081	95,081	
Transfers out		(17,323)	(17,323)	
Total other financing sources		77,758	77,758	
Net change in fund balances	(471,826)	(376,745)	878,385	1,255,130
Fund balance, July 1, 2015	8,102,377	8,102,377	8,852,508	750,131
Fund balance, June 30, 2016	$ 7,630,551	$ 7,725,632	$ 9,730,893	$ 2,005,261

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Grants – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 70,198	$ 33,426	$ (36,772)
Total revenues		70,198	33,426	(36,772)
EXPENDITURES				
Current:				
Health, welfare and sanitation		70,198	49,364	20,834
Total expenditures		70,198	49,364	20,834
Excess (deficiency) of revenues over expenditures			(15,938)	(15,938)
Net change in fund balances			(15,938)	(15,938)
Fund balance (deficit), July 1, 2015				
Fund balance (deficit), June 30, 2016	$	$	$ (15,938)	$ (15,938)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Expedited Child Support Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 596,934	$ 596,934	$ 676,232	$ 79,298
Interest income	3,066	3,066	503	(2,563)
Total revenues	600,000	600,000	676,735	76,735
EXPENDITURES				
Current:				
Health, welfare and sanitation	713,621	713,621	704,950	8,671
Total expenditures	713,621	713,621	704,950	8,671
Deficiency of revenues under expenditures	(113,621)	(113,621)	(28,215)	85,406
Net change in fund balances	(113,621)	(113,621)	(28,215)	85,406
Fund balance, July 1, 2015	113,621	113,621	163,110	49,489
Fund balance, June 30, 2016	$	$	$ 134,895	$ 134,895

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 48,917,990	$ 48,917,990	$ 48,988,130	$ 70,140
Licenses and permits	174,600	174,600	269,856	95,256
Intergovernmental	186,052	186,052	549,493	363,441
Interest income	100,000	100,000	209,108	109,108
Miscellaneous	263,612	263,612	1,739,520	1,475,908
Total revenues	49,642,254	49,642,254	51,756,107	2,113,853
EXPENDITURES				
Current:				
Public safety	31,719,893	31,719,893	27,406,025	4,313,868
Capital outlay	775,500	775,500	1,005,404	(229,904)
Total expenditures	32,495,393	32,495,393	28,411,429	4,083,964
Excess of revenues over expenditures	17,146,861	17,146,861	23,344,678	6,197,817
OTHER FINANCING USES				
Transfers out	(34,195,616)	(34,195,616)	(34,195,616)	
Total other financing uses	(34,195,616)	(34,195,616)	(34,195,616)	
Net change in fund balances	(17,048,755)	(17,048,755)	(10,850,938)	6,197,817
Fund balance, July 1, 2015	17,048,755	17,048,755	21,452,232	4,403,477
Change in nonspendable resources:				
Decrease in inventories			(142,973)	(142,973)
Fund balance, June 30, 2016	$	$	$ 10,458,321	$ 10,458,321

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 345,000	$ 468,774	$ 513,222	$ 44,448
Total revenues	345,000	468,774	513,222	44,448
EXPENDITURES				
Current:				
Public safety	345,000	603,774	598,123	5,651
Total expenditures	345,000	603,774	598,123	5,651
Excess (deficiency) of revenues over expenditures		(135,000)	(84,901)	50,099
Net change in fund balances		(135,000)	(84,901)	50,099
Fund balance, July 1, 2015			84,901	84,901
Fund balance (deficit), June 30, 2016	$	$ (135,000)	$	$ 135,000

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Human Services Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 45,246,229	$ 53,613,125	$ 48,311,276	$ (5,301,849)
Miscellaneous			4,385	4,385
Total revenues	45,246,229	53,613,125	48,315,661	(5,297,464)
EXPENDITURES				
Current:				
Health, welfare and sanitation	45,246,229	53,207,567	49,323,695	3,883,872
Capital outlay		398,956	601,958	(203,002)
Total expenditures	45,246,229	53,606,523	49,925,653	3,680,870
Excess (deficiency) of revenues over expenditures		6,602	(1,609,992)	(1,616,594)
OTHER FINANCING USES				
Transfers out		(6,602)	(6,602)	
Total other financing uses		(6,602)	(6,602)	
Net change in fund balances			(1,616,594)	(1,616,594)
Fund deficit, July 1, 2015	(255,317)	(255,317)	(1,388,194)	(1,132,877)
Fund deficit, June 30, 2016	$ (255,317)	$ (255,317)	$ (3,004,788)	$ (2,749,471)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Health Services Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 300,000	$ 300,000	$ 381,213	$ 81,213
Interest income	873	873	4,224	3,351
Total revenues	300,873	300,873	385,437	84,564
EXPENDITURES				
Current:				
Public safety	300,873	300,873	203,820	97,053
Capital outlay	300,000	300,000	71,269	228,731
Total expenditures	600,873	600,873	275,089	325,784
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	110,348	410,348
Net change in fund balances	(300,000)	(300,000)	110,348	410,348
Fund balance, July 1, 2015	402,055	402,055	644,665	242,610
Fund balance, June 30, 2016	$ 102,055	$ 102,055	$ 755,013	$ 652,958

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Services Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 11,197,874	$ 11,197,874	$ 10,537,300	$ (660,574)
Interest income	46,928	46,928	45,575	(1,353)
Miscellaneous	5,524	5,524	7,690	2,166
Total revenues	11,250,326	11,250,326	10,590,565	(659,761)
EXPENDITURES				
Current:				
Public safety	11,250,326	11,250,326	10,765,164	485,162
Capital outlay		750,000	38,361	711,639
Total expenditures	11,250,326	12,000,326	10,803,525	1,196,801
Excess (deficiency) of revenues over expenditures		(750,000)	(212,960)	537,040
Net change in fund balances		(750,000)	(212,960)	537,040
Fund balance, July 1, 2015	8,397,572	8,397,572	8,522,321	124,749
Change in nonspendable resources:				
Increase in inventories			156,857	156,857
Fund balance, June 30, 2016	$ 8,397,572	$ 7,647,572	$ 8,466,218	$ 818,646

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Judicial Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,365,904	$ 1,365,904	$ 1,465,294	$ 99,390
Interest income	10,060	10,060	20,600	10,540
Total revenues	1,375,964	1,375,964	1,485,894	109,930
EXPENDITURES				
Current:				
Public safety	1,191,647	1,191,647	1,104,306	87,341
Capital outlay	15,000	15,000		15,000
Total expenditures	1,206,647	1,206,647	1,104,306	102,341
Excess of revenues over expenditures	169,317	169,317	381,588	212,271
Net change in fund balances	169,317	169,317	381,588	212,271
Fund balance, July 1, 2015	3,626,364	3,626,364	3,623,670	(2,694)
Fund balance, June 30, 2016	$ 3,795,681	$ 3,795,681	$ 4,005,258	$ 209,577

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Judicial Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 731,783	$ 731,783	$ 732,249	$ 466
Interest income	5,400	5,400	7,141	1,741
Total revenues	737,183	737,183	739,390	2,207
EXPENDITURES				
Current:				
Public safety	737,183	737,183	499,194	237,989
Total expenditures	737,183	737,183	499,194	237,989
Excess of revenues over expenditures			240,196	240,196
Net change in fund balances			240,196	240,196
Fund balance, July 1, 2015	1,268,798	1,268,798	1,229,303	(39,495)
Fund balance, June 30, 2016	$ 1,268,798	$ 1,268,798	$ 1,469,499	$ 200,701

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Courts Photo Enforcement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Total revenues	$	$	$	$
EXPENDITURES				
Total expenditures	$	$	$	$
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2015	158	158	8,226	8,068
Fund balance, June 30, 2016	$ 158	$ 158	$ 8,226	$ 8,068

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Courts Special Revenue Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 6,376,600	$ 6,376,600	$ 6,940,324	$ 563,724
Interest income	2,400	2,400	5,009	2,609
Total revenues	6,379,000	6,379,000	6,945,333	566,333
EXPENDITURES				
Current:				
Public safety	6,484,250	6,484,250	6,306,547	177,703
Total expenditures	6,484,250	6,484,250	6,306,547	177,703
Excess (deficiency) of revenues over expenditures	(105,250)	(105,250)	638,786	744,036
Net change in fund balances	(105,250)	(105,250)	638,786	744,036
Fund balance, July 1, 2015	669,783	669,783	829,927	160,144
Fund balance, June 30, 2016	$ 564,533	$ 564,533	$ 1,468,713	$ 904,180

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Diversion Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 208,571	$ 208,571	$ 229,861	$ 21,290
Interest income	5,524	5,524	3,865	(1,659)
Total revenues	214,095	214,095	233,726	19,631
EXPENDITURES				
Current:				
Public safety	390,010	390,010	380,239	9,771
Total expenditures	390,010	390,010	380,239	9,771
Deficiency of revenues under expenditures	(175,915)	(175,915)	(146,513)	29,402
Net change in fund balances	(175,915)	(175,915)	(146,513)	29,402
Fund balance, July 1, 2015	576,306	576,306	808,826	232,520
Fund balance, June 30, 2016	$ 400,391	$ 400,391	$ 662,313	$ 261,922

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 3,810,655	$ 3,950,704	$ 3,347,281	$ (603,423)
Interest income	701	701	2,885	2,184
Total revenues	3,811,356	3,951,405	3,350,166	(601,239)
EXPENDITURES				
Current:				
Public safety	3,811,356	3,951,405	3,385,691	565,714
Total expenditures	3,811,356	3,951,405	3,385,691	565,714
Excess (deficiency) of revenues over expenditures			(35,525)	(35,525)
Net change in fund balances			(35,525)	(35,525)
Fund balance, July 1, 2015	412,912	412,912	445,751	32,839
Fund balance, June 30, 2016	$ 412,912	$ 412,912	$ 410,226	$ (2,686)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Special Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 248,000	$ 248,000	$ 203,582	$ (44,418)
Fines and forfeits	2,415,647	2,415,647	2,771,333	355,686
Interest income	6,130	6,130	7,083	953
Total revenues	2,669,777	2,669,777	2,981,998	312,221
EXPENDITURES				
Current:				
Public safety	3,058,130	3,058,130	2,878,125	180,005
Total expenditures	3,058,130	3,058,130	2,878,125	180,005
Excess (deficiency) of revenues over expenditures	(388,353)	(388,353)	103,873	492,226
Net change in fund balances	(388,353)	(388,353)	103,873	492,226
Fund balance, July 1, 2015	420,940	420,940	1,549,932	1,128,992
Fund balance, June 30, 2016	$ 32,587	$ 32,587	$ 1,653,805	$ 1,621,218

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Restitution Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 865	$ 865	$ 215	$ (650)
Miscellaneous	3,135	3,135	1,208	(1,927)
Total revenues	4,000	4,000	1,423	(2,577)
EXPENDITURES				
Current:				
Public safety	4,000	10,000	6,707	3,293
Total expenditures	4,000	10,000	6,707	3,293
Excess (deficiency) of revenues over expenditures		(6,000)	(5,284)	716
Net change in fund balances		(6,000)	(5,284)	716
Fund balance, July 1, 2015	46,623	46,623	43,856	(2,767)
Fund balance, June 30, 2016	$ 46,623	$ 40,623	$ 38,572	$ (2,051)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Lake Pleasant Recreation Services Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,406,437	$ 2,406,437	$ 2,642,393	$ 235,956
Fines and forfeits	150	150		(150)
Interest income	4,797	4,797	8,381	3,584
Miscellaneous	307,852	307,852	243,564	(64,288)
Total revenues	2,719,236	2,719,236	2,894,338	175,102
EXPENDITURES				
Current:				
Culture and recreation	3,466,436	3,466,436	2,878,115	588,321
Capital outlay	367,000	367,000	400,921	(33,921)
Total expenditures	3,833,436	3,833,436	3,279,036	554,400
Deficiency of revenues under expenditures	(1,114,200)	(1,114,200)	(384,698)	729,502
Net change in fund balances	(1,114,200)	(1,114,200)	(384,698)	729,502
Fund balance, July 1, 2015	1,305,039	1,305,039	1,577,619	272,580
Fund balance, June 30, 2016	$ 190,839	$ 190,839	$ 1,192,921	$ 1,002,082

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Law Library Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,146,221	$ 1,146,221	$ 1,242,392	$ 96,171
Fines and forfeits	1,750	1,750	29	(1,721)
Interest income	10,500	10,500	15,589	5,089
Miscellaneous	7,500	7,500	8,600	1,100
Total revenues	1,165,971	1,165,971	1,266,610	100,639
EXPENDITURES				
Current:				
Public safety	1,165,971	1,165,971	485,963	680,008
Total expenditures	1,165,971	1,165,971	485,963	680,008
Excess of revenues over expenditures			780,647	780,647
OTHER FINANCING USES				
Transfers out		(2,063,093)	(2,063,093)	
Total other financing uses		(2,063,093)	(2,063,093)	
Net change in fund balances		(2,063,093)	(1,282,446)	780,647
Fund balance, July 1, 2015	2,744,761	2,744,761	3,056,067	311,306
Fund balance, June 30, 2016	$ 2,744,761	$ 681,668	$ 1,773,621	$ 1,091,953

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Legal Defender Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 66,362	$ 66,362	$ 66,362	$
Interest income			127	127
Total revenues	66,362	66,362	66,489	127
EXPENDITURES				
Current:				
Public safety	66,362	66,362	66,362	
Total expenditures	66,362	66,362	66,362	
Excess of revenues over expenditures			127	127
Net change in fund balances			127	127
Fund balance, July 1, 2015	2,400	2,400	2,479	79
Fund balance, June 30, 2016	$ 2,400	$ 2,400	$ 2,606	$ 206

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 19,019,752	$ 19,019,752	$ 19,230,198	$ 210,446
Intergovernmental	421,585	421,585	417,868	(3,717)
Charges for services	5,064,386	5,064,386	4,820,233	(244,153)
Fines and forfeits	689,740	689,739	700,408	10,669
Interest income	18,000	18,000	44,055	26,055
Miscellaneous	134,150	160,337	444,832	284,495
Total revenues	25,347,613	25,373,799	25,657,594	283,795
EXPENDITURES				
Current:				
Culture and recreation	29,459,719	29,485,905	27,162,554	2,323,351
Capital outlay	30,000	30,000	106,380	(76,380)
Total expenditures	29,489,719	29,515,905	27,268,934	2,246,971
Deficiency of revenues under expenditures	(4,142,106)	(4,142,106)	(1,611,340)	2,530,766
OTHER FINANCING USES				
Transfers out	(664,734)	(664,734)	(664,734)	
Total other financing uses	(664,734)	(664,734)	(664,734)	
Net change in fund balances	(4,806,840)	(4,806,840)	(2,276,074)	2,530,766
Fund balance, July 1, 2015	4,806,840	4,806,840	6,068,976	1,262,136
Fund balance, June 30, 2016	$	$	$ 3,792,902	$ 3,792,902

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 34,075	$ 55,612	$ 21,537
Miscellaneous		21,537		(21,537)
Total revenues		55,612	55,612	
EXPENDITURES				
Current:				
Culture and recreation		55,612	49,262	6,350
Capital outlay			6,350	(6,350)
Total expenditures		55,612	55,612	
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2015				
Fund balance, June 30, 2016	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Medical Examiner Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 8,406	$ 7,785	$ (621)
Total revenues		8,406	7,785	(621)
EXPENDITURES				
Current:				
Public safety		8,406	8,406	
Total expenditures		8,406	8,406	
Excess (deficiency) of revenues over expenditures			(621)	(621)
Net change in fund balances			(621)	(621)
Fund balance, July 1, 2015				
Fund balance (deficit), June 30, 2016	$	$	$ (621)	$ (621)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Non-Departmental Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 73,459	$ 2,442,388	$ 2,412,402	$ (29,986)
Interest Income			764	764
Miscellaneous	37,091,664	37,078,394		(37,078,394)
Total revenues	37,165,123	39,520,782	2,413,166	(37,107,616)
EXPENDITURES				
Current:				
General government	37,165,123	9,406,779	2,413,193	6,993,586
Total expenditures	37,165,123	9,406,779	2,413,193	6,993,586
Excess (deficiency) of revenues over expenditures		30,114,003	(27)	(30,114,030)
Net change in fund balances		30,114,003	(27)	(30,114,030)
Fund balance (deficit), July 1, 2015	1,250,934	1,250,934	(772)	(1,251,706)
Fund balance (deficit), June 30, 2016	$ 1,250,934	$ 31,364,937	$ (799)	$ (31,365,736)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Officer Safety Equipment Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 52,000	$ 52,000	$ 171,021	$ 119,021
Interest income			1,661	1,661
Total revenues	52,000	52,000	172,682	120,682
EXPENDITURES				
Current:				
Public safety	45,000	45,000	10,776	34,224
Capital outlay	7,000	7,000		7,000
Total expenditures	52,000	52,000	10,776	41,224
Excess of revenues over expenditures			161,906	161,906
Net change in fund balances			161,906	161,906
Fund balance, July 1, 2015	208,335	208,335	292,617	84,282
Fund balance, June 30, 2016	$ 208,335	$ 208,335	$ 454,523	$ 246,188

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Palo Verde Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 682,808	$ 682,808	$ 682,808	$
Interest income			4,835	4,835
Total revenues	682,808	682,808	687,643	4,835
EXPENDITURES				
Current:				
Public safety	760,839	760,839	681,833	79,006
Total expenditures	760,839	760,839	681,833	79,006
Excess (deficiency) of revenues over expenditures	(78,031)	(78,031)	5,810	83,841
Net change in fund balances	(78,031)	(78,031)	5,810	83,841
Fund balance, July 1, 2015	659,850	659,850	823,106	163,256
Fund balance, June 30, 2016	$ 581,819	$ 581,819	$ 828,916	$ 247,097

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks and Recreation Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 13,990	$ 13,990	$ 1,435	$ (12,555)
Total revenues	13,990	13,990	1,435	(12,555)
EXPENDITURES				
Current:				
Culture and recreation	13,990	13,990	649	13,341
Total expenditures	13,990	13,990	649	13,341
Excess of revenues over expenditures			786	786
Net change in fund balances			786	786
Fund balance (deficit), July 1, 2015	21,598	21,598	(786)	(22,384)
Fund balance, June 30, 2016	$ 21,598	$ 21,598	$	$ (21,598)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Donations Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 1,345	$ 1,345	$ 3,529	$ 2,184
Miscellaneous	21,932	21,932	30,884	8,952
Total revenues	23,277	23,277	34,413	11,136
EXPENDITURES				
Current:				
Culture and recreation	324,237	324,237	90,163	234,074
Total expenditures	324,237	324,237	90,163	234,074
Deficiency of revenues under expenditures	(300,960)	(300,960)	(55,750)	245,210
Net change in fund balances	(300,960)	(300,960)	(55,750)	245,210
Fund balance, July 1, 2015	611,428	611,428	661,380	49,952
Fund balance, June 30, 2016	$ 310,468	$ 310,468	$ 605,630	$ 295,162

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 3,033,966	$ 3,033,966	$ 3,469,027	$ 435,061
Fines and forfeits	20	20	2,076	2,056
Interest income	11,390	11,390	13,207	1,817
Miscellaneous	1,625,932	1,625,932	1,703,489	77,557
Total revenues	4,671,308	4,671,308	5,187,799	516,491
EXPENDITURES				
Current:				
Culture and recreation	5,777,245	5,777,245	5,145,688	631,557
Capital outlay	200,000	200,000	213,313	(13,313)
Total expenditures	5,977,245	5,977,245	5,359,001	618,244
Deficiency of revenues under expenditures	(1,305,937)	(1,305,937)	(171,202)	1,134,735
Net change in fund balances	(1,305,937)	(1,305,937)	(171,202)	1,134,735
Fund balance, July 1, 2015	1,853,104	1,853,104	2,321,979	468,875
Fund balance, June 30, 2016	$ 547,167	$ 547,167	$ 2,150,777	$ 1,603,610

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Souvenir Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 250	$ 250	$	$ (250)
Miscellaneous	362,294	362,294	324,838	(37,456)
Total revenues	362,544	362,544	324,838	(37,706)
EXPENDITURES				
Current:				
Culture and recreation	362,544	362,544	323,985	38,559
Total expenditures	362,544	362,544	323,985	38,559
Excess of revenues over expenditures			853	853
Net change in fund balances			853	853
Fund balance, July 1, 2015	25,000	25,000	24,237	(763)
Fund balance, June 30, 2016	$ 25,000	$ 25,000	$ 25,090	$ 90

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Spur Cross Ranch Conservation Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 272,776	$ 272,776	$ 279,226	$ 6,450
Interest income	1,283	1,283	1,590	307
Miscellaneous	1,300	1,300	4,423	3,123
Total revenues	275,359	275,359	285,239	9,880
EXPENDITURES				
Current:				
Culture and recreation	370,609	370,609	275,913	94,696
Capital outlay	35,000	35,000	33,579	1,421
Total expenditures	405,609	405,609	309,492	96,117
Deficiency of revenues under expenditures	(130,250)	(130,250)	(24,253)	105,997
Net change in fund balances	(130,250)	(130,250)	(24,253)	105,997
Fund balance, July 1, 2015	291,153	291,153	301,038	9,885
Fund balance, June 30, 2016	$ 160,903	$ 160,903	$ 276,785	$ 115,882

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Planning and Development Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 3,887,052	$ 3,887,052	$ 6,242,722	$ 2,355,670
Charges for services	4,078,600	4,078,600	6,242,750	2,164,150
Fines and forfeits	18,948	18,948	15,150	(3,798)
Interest income	16,000	16,000	37,033	21,033
Miscellaneous	9,600	9,600	24,517	14,917
Total revenues	8,010,200	8,010,200	12,562,172	4,551,972
EXPENDITURES				
Current:				
Public safety	8,082,791	9,427,721	8,673,086	754,635
Capital outlay	96,000	96,000	151,752	(55,752)
Total expenditures	8,178,791	9,523,721	8,824,838	698,883
Excess (deficiency) of revenues over expenditures	(168,591)	(1,513,521)	3,737,334	5,250,855
OTHER FINANCING USES				
Transfers out		(5,070)	(5,070)	
Total other financing uses		(5,070)	(5,070)	
Net change in fund balances	(168,591)	(1,518,591)	3,732,264	5,250,855
Fund balance, July 1, 2015	3,489,495	3,489,495	4,114,632	625,137
Fund balance, June 30, 2016	$ 3,320,904	$ 1,970,904	$ 7,846,896	$ 5,875,992

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Probate Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 390,800	$ 390,800	$ 402,013	$ 11,213
Interest income	1,200	1,200	854	(346)
Total revenues	392,000	392,000	402,867	10,867
EXPENDITURES				
Current:				
Public safety	530,756	530,756	486,606	44,150
Total expenditures	530,756	530,756	486,606	44,150
Deficiency of revenues under expenditures	(138,756)	(138,756)	(83,739)	55,017
Net change in fund balances	(138,756)	(138,756)	(83,739)	55,017
Fund balance, July 1, 2015	216,906	216,906	225,768	8,862
Fund balance, June 30, 2016	$ 78,150	$ 78,150	$ 142,029	$ 63,879

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 936,629	$ 936,629	$ 906,957	$ (29,672)
Interest income			1,412	1,412
Total revenues	936,629	936,629	908,369	(28,260)
EXPENDITURES				
Current:				
Public safety	1,011,395	1,011,395	916,812	94,583
Total expenditures	1,011,395	1,011,395	916,812	94,583
Deficiency of revenues under expenditures	(74,766)	(74,766)	(8,443)	66,323
Net change in fund balances	(74,766)	(74,766)	(8,443)	66,323
Fund balance, July 1, 2015	74,768	74,768	70,839	(3,929)
Fund balance, June 30, 2016	$ 2	$ 2	$ 62,396	$ 62,394

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 237,289	$ 237,289	$ 210,847	$ (26,442)
Total revenues	237,289	237,289	210,847	(26,442)
EXPENDITURES				
Current:				
Public safety	237,289	237,289	211,256	26,033
Total expenditures	237,289	237,289	211,256	26,033
Excess (deficiency) of revenues over expenditures			(409)	(409)
Net change in fund balances			(409)	(409)
Fund deficit, July 1, 2015	(5,010)	(5,010)	(5,979)	(969)
Fund deficit, June 30, 2016	$ (5,010)	$ (5,010)	$ (6,388)	$ (1,378)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Training Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 389,624	$ 389,624	$ 337,271	$ (52,353)
Interest income			1,049	1,049
Miscellaneous	14,986	14,986	28,115	13,129
Total revenues	404,610	404,610	366,435	(38,175)
EXPENDITURES				
Current:				
Public safety	658,170	658,170	345,747	312,423
Total expenditures	658,170	658,170	345,747	312,423
Excess (deficiency) of revenues over expenditures	(253,560)	(253,560)	20,688	274,248
Net change in fund balances	(253,560)	(253,560)	20,688	274,248
Fund balance, July 1, 2015	269,259	269,259	252,768	(16,491)
Fund balance, June 30, 2016	$ 15,699	$ 15,699	$ 273,456	$ 257,757

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 51,606,352	$ 51,606,352	$ 49,202,112	$ (2,404,240)
Charges for services	300,000	300,000	441,471	141,471
Miscellaneous	150,000	150,000	261	(149,739)
Total revenues	52,056,352	52,056,352	49,643,844	(2,412,508)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	52,056,352	52,056,352	49,052,543	3,003,809
Capital outlay			9,995	(9,995)
Total expenditures	52,056,352	52,056,352	49,062,538	2,993,814
Excess of revenues over expenditures			581,306	581,306
Net change in fund balances			581,306	581,306
Fund balance (deficit), July 1, 2015	57,239	57,239	(470,943)	(528,182)
Change in nonspendable resources:				
Decrease in inventories			(693,834)	(693,834)
Fund balance (deficit), June 30, 2016	$ 57,239	$ 57,239	$ (583,471)	$ (640,710)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fees Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 6,578,299	$ 6,578,299	$ 6,958,684	$ 380,385
Interest income	30,000	30,000	37,678	7,678
Total revenues	6,608,299	6,608,299	6,996,362	388,063
EXPENDITURES				
Current:				
Health, welfare and sanitation	6,608,814	7,271,025	6,447,323	823,702
Capital outlay	29,485	82,484	50,367	32,117
Total expenditures	6,638,299	7,353,509	6,497,690	855,819
Excess (deficiency) of revenues over expenditures	(30,000)	(745,210)	498,672	1,243,882
OTHER FINANCING SOURCES				
Transfers in	30,000	30,000	32,507	2,507
Total other financing sources	30,000	30,000	32,507	2,507
Net change in fund balances		(715,210)	531,179	1,246,389
Fund balance, July 1, 2015	6,177,913	6,177,913	6,445,993	268,080
Change in nonspendable resources:				
Increase in inventories			199,555	199,555
Fund balance, June 30, 2016	$ 6,177,913	$ 5,462,703	$ 7,176,727	$ 1,714,024

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Recorder's Surcharge Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 3,780,689	$ 3,780,689	$ 3,547,016	$ (233,673)
Interest income	12,000	12,000	11,597	(403)
Total revenues	3,792,689	3,792,689	3,558,613	(234,076)
EXPENDITURES				
Current:				
General government	4,824,958	4,824,958	4,436,557	388,401
Capital outlay	666,000	666,000	538,925	127,075
Total expenditures	5,490,958	5,490,958	4,975,482	515,476
Deficiency of revenues under expenditures	(1,698,269)	(1,698,269)	(1,416,869)	281,400
Net change in fund balances	(1,698,269)	(1,698,269)	(1,416,869)	281,400
Fund balance, July 1, 2015	2,753,527	2,753,527	2,877,489	123,962
Fund balance, June 30, 2016	$ 1,055,258	$ 1,055,258	$ 1,460,620	$ 405,362

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Communication Expense Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 665,000	$ 665,000	$ 9,665	$ (655,335)
Charges for Services		25,157	1,362,934	1,337,777
Total revenues	665,000	690,157	1,372,599	682,442
EXPENDITURES				
Current:				
Education	869,575	894,732	580,821	313,911
Total expenditures	869,575	894,732	580,821	313,911
Excess (deficiency) of revenues over expenditures	(204,575)	(204,575)	791,778	996,353
Net change in fund balances	(204,575)	(204,575)	791,778	996,353
Fund balance, July 1, 2015	204,575	204,575	680,176	475,601
Fund balance, June 30, 2016	$	$	$ 1,471,954	$ 1,471,954

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 25,193,765	$ 25,401,265	$ 19,123,756	$ (6,277,509)
Charges for Services		323,997	125	(323,872)
Total revenues	25,193,765	25,725,262	19,123,881	(6,601,381)
EXPENDITURES				
Current:				
Education	25,401,884	25,933,381	20,957,970	4,975,411
Total expenditures	25,401,884	25,933,381	20,957,970	4,975,411
Deficiency of revenues under expenditures	(208,119)	(208,119)	(1,834,089)	(1,625,970)
OTHER FINANCING SOURCES				
Transfers in	208,119	208,119	208,119	
Total other financing sources	208,119	208,119	208,119	
Net change in fund balances			(1,625,970)	(1,625,970)
Fund balance (deficit), July 1, 2015			(217,779)	(217,779)
Fund balance (deficit), June 30, 2016	$	$	$ (1,843,749)	$ (1,843,749)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Transportation Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 600,000	$ 600,000	$ 696,318	$ 96,318
Total revenues	600,000	600,000	696,318	96,318
EXPENDITURES				
Current:				
Education	600,000	600,000	526,195	73,805
Total expenditures	600,000	600,000	526,195	73,805
Excess of revenues over expenditures			170,123	170,123
Net change in fund balances			170,123	170,123
Fund balance, July 1, 2015	72,208	72,208	82,409	10,201
Fund balance, June 30, 2016	$ 72,208	$ 72,208	$ 252,532	$ 180,324

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Donations Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 2,834	$ 2,834	$ 11,008	$ 8,174
Interest income	648	648	914	266
Miscellaneous	23,292	23,292	80,400	57,108
Total revenues	26,774	26,774	92,322	65,548
EXPENDITURES				
Current:				
Public safety	26,774	26,774	444	26,330
Total expenditures	26,774	26,774	444	26,330
Excess of revenues over expenditures			91,878	91,878
Net change in fund balances			91,878	91,878
Fund balance, July 1, 2015	78,511	78,511	123,303	44,792
Fund balance, June 30, 2016	$ 78,511	$ 78,511	$ 215,181	$ 136,670

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 6,584,885	$ 6,462,723	$ 5,963,341	$ (499,382)
Fines and forfeits	600,000	1,119,500	1,271,490	151,990
Interest income	100	1,940	621	(1,319)
Miscellaneous		12,150	12,405	255
Total revenues	7,184,985	7,596,313	7,247,857	(348,456)
EXPENDITURES				
Current:				
Public safety	6,610,439	6,258,584	5,587,180	671,404
Capital outlay	574,546	1,337,729	1,419,090	(81,361)
Total expenditures	7,184,985	7,596,313	7,006,270	590,043
Excess of revenues over expenditures			241,587	241,587
Net change in fund balances			241,587	241,587
Fund deficit, July 1, 2015	(764,637)	(764,637)	(730,620)	34,017
Fund deficit, June 30, 2016	$ (764,637)	$ (764,637)	$ (489,033)	$ 275,604

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Jail Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,482,444	$ 1,482,444	$ 1,337,832	$ (144,612)
Interest income			18,080	18,080
Miscellaneous			1,857	1,857
Total revenues	1,482,444	1,482,444	1,357,769	(124,675)
EXPENDITURES				
Current:				
Public safety	1,024,920	1,187,558	641,171	546,387
Capital outlay	1,694,022	1,531,384	589,376	942,008
Total expenditures	2,718,942	2,718,942	1,230,547	1,488,395
Excess (deficiency) of revenues over expenditures	(1,236,498)	(1,236,498)	127,222	1,363,720
Net change in fund balances	(1,236,498)	(1,236,498)	127,222	1,363,720
Fund balance, July 1, 2015	1,801,378	1,801,378	2,989,714	1,188,336
Fund balance, June 30, 2016	$ 564,880	$ 564,880	$ 3,116,936	$ 2,552,056

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff RICO Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 1,750,000	$ 1,750,000	$ 844,354	$ (905,646)
Miscellaneous			86,186	86,186
Total revenues	1,750,000	1,750,000	930,540	(819,460)
EXPENDITURES				
Current:				
Public safety	1,551,048	1,551,048	867,073	683,975
Capital outlay	198,952	198,952		198,952
Total expenditures	1,750,000	1,750,000	867,073	882,927
Excess of revenues over expenditures			63,467	63,467
Net change in fund balances			63,467	63,467
Fund balance, July 1, 2015				
Fund balance, June 30, 2016	$	$	$ 63,467	$ 63,467

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Towing and Impound Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 816	$ 816
Miscellaneous	226,100	226,100	212,982	(13,118)
Total revenues	226,100	226,100	213,798	(12,302)
EXPENDITURES				
Current:				
Public safety	182,564	182,564	161,471	21,093
Capital outlay	43,536	43,536		43,536
Total expenditures	226,100	226,100	161,471	64,629
Excess of revenues over expenditures			52,327	52,327
Net change in fund balances			52,327	52,327
Fund balance, July 1, 2015	123,869	123,869	140,392	16,523
Fund balance, June 30, 2016	$ 123,869	$ 123,869	$ 192,719	$ 68,850

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Small School Service Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 109,551	$ 109,551	$ 109,657	$ 106
Interest income			838	838
Total revenues	109,551	109,551	110,495	944
EXPENDITURES				
Current:				
Education	167,772	167,772	106,149	61,623
Total expenditures	167,772	167,772	106,149	61,623
Excess (deficiency) of revenues over expenditures	(58,221)	(58,221)	4,346	62,567
Net change in fund balances	(58,221)	(58,221)	4,346	62,567
Fund balance, July 1, 2015	58,221	58,221	141,027	82,806
Fund balance, June 30, 2016	$	$	$ 145,373	$ 145,373

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Spousal Maintenance Enforcement Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 98,400	$ 98,400	$ 118,702	$ 20,302
Interest income	600	600	571	(29)
Total revenues	99,000	99,000	119,273	20,273
EXPENDITURES				
Current:				
Public safety	108,000	108,000	107,999	1
Total expenditures	108,000	108,000	107,999	1
Excess (deficiency) of revenues over expenditures	(9,000)	(9,000)	11,274	20,274
Net change in fund balances	(9,000)	(9,000)	11,274	20,274
Fund balance, July 1, 2015	97,384	97,384	111,389	14,005
Fund balance, June 30, 2016	$ 88,384	$ 88,384	$ 122,663	$ 34,279

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Building Repair – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 2,518	$ 2,518
Total revenues			2,518	2,518
EXPENDITURES				
Current:				
Public safety			144,290	(144,290)
Capital outlay		412,619	118,425	294,194
Total expenditures		412,619	262,715	149,904
Excess (deficiency) of revenues over expenditures		(412,619)	(260,197)	152,422
OTHER FINANCING SOURCES				
Transfers in		2,063,093	2,063,093	
Total other financing sources		2,063,093	2,063,093	
Net change in fund balances		1,650,474	1,802,896	152,422
Fund balance, July 1, 2015				
Fund balance, June 30, 2016	$	$ 1,650,474	$ 1,802,896	$ 152,422

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,217,128	$ 2,202,900	$ 2,132,900	$ (70,000)
Interest income	1,600		72	72
Total revenues	2,218,728	2,202,900	2,132,972	(69,928)
EXPENDITURES				
Current:				
Public safety	2,218,728	2,202,900	2,108,328	94,572
Total expenditures	2,218,728	2,202,900	2,108,328	94,572
Excess of revenues over expenditures			24,644	24,644
Net change in fund balances			24,644	24,644
Fund balance (deficit), July 1, 2015			(55,309)	(55,309)
Fund balance (deficit), June 30, 2016	$	$	$ (30,665)	$ (30,665)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 2,040,793	$ 2,418,040	$ 1,519,496	$ (898,544)
Charges for services	1,390,714	1,480,526	1,224,617	(255,909)
Interest income	1,000	1,000	1,348	348
Total revenues	3,432,507	3,899,566	2,745,461	(1,154,105)
EXPENDITURES				
Current:				
Public safety	3,432,507	3,899,566	2,783,347	1,116,219
Total expenditures	3,432,507	3,899,566	2,783,347	1,116,219
Excess (deficiency) of revenues over expenditures			(37,886)	(37,886)
Net change in fund balances			(37,886)	(37,886)
Fund deficit, July 1, 2015	(30,961)	(30,961)	(44,418)	(13,457)
Fund deficit, June 30, 2016	$ (30,961)	$ (30,961)	$ (82,304)	$ (51,343)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Special Revenue Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 4,585,292	$ 4,584,517	$ 5,045,565	$ 461,048
Interest income	3,637	3,637	6,590	2,953
Miscellaneous	9,225	10,000	43,460	33,460
Total revenues	4,598,154	4,598,154	5,095,615	497,461
EXPENDITURES				
Current:				
Public safety	5,294,757	5,294,757	4,782,503	512,254
Total expenditures	5,294,757	5,294,757	4,782,503	512,254
Excess (deficiency) of revenues over expenditures	(696,603)	(696,603)	313,112	1,009,715
Net change in fund balances	(696,603)	(696,603)	313,112	1,009,715
Fund balance, July 1, 2015	696,603	696,603	1,447,219	750,616
Fund balance, June 30, 2016	$	$	$ 1,760,331	$ 1,760,331

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Taxpayer Information Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$	$	$ 243,889	$ 243,889
Miscellaneous	304,341	304,341		(304,341)
Total revenues	304,341	304,341	243,889	(60,452)
EXPENDITURES				
Current:				
General government	304,341	304,341	236,607	67,734
Total expenditures	304,341	304,341	236,607	67,734
Excess of revenues over expenditures			7,282	7,282
Net change in fund balances			7,282	7,282
Fund balance, July 1, 2015	335,977	335,977	382,428	46,451
Fund balance, June 30, 2016	$ 335,977	$ 335,977	$ 389,710	$ 53,733

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Grants Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 250,939	$ 579,566	$ 584,851	$ 5,285
Total revenues	250,939	579,566	584,851	5,285
EXPENDITURES				
Current:				
Highways and streets	250,939	579,566	574,427	5,139
Total expenditures	250,939	579,566	574,427	5,139
Excess of revenues over expenditures			10,424	10,424
Net change in fund balances			10,424	10,424
Fund balance (deficit), July 1, 2015	204,527	204,527	(10,459)	(214,986)
Fund balance (deficit), June 30, 2016	$ 204,527	$ 204,527	$ (35)	$ (204,562)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Operations Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 935,311	$ 935,311	$ 1,035,913	$ 100,602
Intergovernmental	106,983,594	106,983,594	113,340,566	6,356,972
Charges for services	11,800	11,800	11,615	(185)
Interest income	500,000	500,000	587,179	87,179
Miscellaneous	371,421	371,421	492,174	120,753
Total revenues	108,802,126	108,802,126	115,467,447	6,665,321
EXPENDITURES				
Current:				
Highways and streets	56,782,422	56,641,443	53,023,857	3,617,586
Capital outlay	3,694,545	3,694,545	3,558,301	136,244
Total expenditures	60,476,967	60,335,988	56,582,158	3,753,830
Excess of revenues over expenditures	48,325,159	48,466,138	58,885,289	10,419,151
OTHER FINANCING SOURCES (USES)				
Proceeds of Bonds			1,297,621	1,297,621
Transfers out	(70,403,183)	(70,544,162)	(70,437,572)	106,590
Total other financing uses	(70,403,183)	(70,544,162)	(69,139,951)	1,404,211
Net change in fund balances	(22,078,024)	(22,078,024)	(10,254,662)	11,823,362
Fund balance, July 1, 2015	31,339,704	31,339,704	38,616,975	7,277,271
Change in nonspendable resources:				
Decrease in inventories			(111,205)	(111,205)
Fund balance, June 30, 2016	$ 9,261,680	$ 9,261,680	$ 28,251,108	$ 18,989,428

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Interest Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 5,500	$ 5,500	$ 11,190	$ 5,690
Miscellaneous	11,016	11,016	11,016	
Total revenues	16,516	16,516	22,206	5,690
EXPENDITURES				
Current:				
Public safety	16,516	16,516	11,398	5,118
Total expenditures	16,516	16,516	11,398	5,118
Excess of revenues over expenditures			10,808	10,808
Net change in fund balances			10,808	10,808
Fund balance, July 1, 2015	766,702	766,702	802,002	35,300
Fund balance, June 30, 2016	$ 766,702	$ 766,702	$ 812,810	$ 46,108

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Restitution Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 105,600	$ 105,600	$ 197,422	$ 91,822
Interest income	6,000	6,000	8,489	2,489
Total revenues	111,600	111,600	205,911	94,311
EXPENDITURES				
Current:				
Public safety	111,600	361,600	275,636	85,964
Total expenditures	111,600	361,600	275,636	85,964
Excess (deficiency) of revenues over expenditures		(250,000)	(69,725)	180,275
Net change in fund balances		(250,000)	(69,725)	180,275
Fund balance, July 1, 2015	1,302,483	1,302,483	1,462,830	160,347
Fund balance, June 30, 2016	$ 1,302,483	$ 1,052,483	$ 1,393,105	$ 340,622

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Location Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 2,300	$ 2,300	$ 2,622	$ 322
Total revenues	2,300	2,300	2,622	322
EXPENDITURES				
Current:				
Public safety	75,000	75,000	30,174	44,826
Total expenditures	75,000	75,000	30,174	44,826
Deficiency of revenues under expenditures	(72,700)	(72,700)	(27,552)	45,148
Net change in fund balances	(72,700)	(72,700)	(27,552)	45,148
Fund balance, July 1, 2015	72,700	72,700	90,457	17,757
Fund balance, June 30, 2016	$	$	$ 62,905	$ 62,905

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Management Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest Income	$	$	$ 3,106	$ 3,106
Miscellaneous	65,000	65,000	10,799	(54,201)
Total revenues	65,000	65,000	13,905	(51,095)
EXPENDITURES				
Current:				
Public safety	653,328	654,183	53,456	600,727
Total expenditures	653,328	654,183	53,456	600,727
Deficiency of revenues under expenditures	(588,328)	(589,183)	(39,551)	549,632
Net change in fund balances	(588,328)	(589,183)	(39,551)	549,632
Fund balance, July 1, 2015	588,328	588,328	589,186	858
Fund balance (deficit), June 30, 2016	$	$ (855)	$ 549,635	$ 550,490

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Tire Fund – Special Revenue Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,572,444	$ 4,572,444	$ 5,173,068	$ 600,624
Charges for services	175,280	175,280	231,155	55,875
Interest income	8,617	8,617	9,026	409
Total revenues	4,756,341	4,756,341	5,413,249	656,908
EXPENDITURES				
Current:				
Health, welfare and sanitation	4,751,611	4,751,611	4,763,316	(11,705)
Capital outlay		100,000	87,584	12,416
Total expenditures	4,751,611	4,851,611	4,850,900	711
Excess (deficiency) of revenues over expenditures	4,730	(95,270)	562,349	657,619
Net change in fund balances	4,730	(95,270)	562,349	657,619
Fund balance, July 1, 2015	2,288,110	2,288,110	2,140,347	(147,763)
Fund balance, June 30, 2016	$ 2,292,840	$ 2,192,840	$ 2,702,696	$ 509,856

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Debt Fund – Debt Service Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,371,504	$ 1,371,504	$ 1,371,504	$
Interest income	2,000	2,000	91,737	89,737
Total revenues	1,373,504	1,373,504	1,463,241	89,737
EXPENDITURES				
Current:				
Principal	9,580,777	53,479,049	7,959,528	45,519,521
Interest			12,665,773	(12,665,773)
Other			25,000	(25,000)
Total expenditures	9,580,777	53,479,049	20,650,301	32,828,748
Deficiency of revenues under expenditures	(8,207,273)	(52,105,545)	(19,187,060)	32,918,485
OTHER FINANCING SOURCES (USES)				
Transfers in	12,147,283	53,153,509	53,006,456	(147,053)
Transfers out		(661,073)	(661,073)	
Payment to escrow agent			(29,910,000)	(29,910,000)
Total other financing sources	12,147,283	52,492,436	22,435,383	(30,057,053)
Net change in fund balances	3,940,010	386,891	3,248,323	2,861,432
Fund balance, July 1, 2015	9,874,372	9,874,372	16,448,733	6,574,361
Fund balance, June 30, 2016	$ 13,814,382	$ 10,261,263	$ 19,697,056	$ 9,435,793

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Stadium District Debt Service Fund – Debt Service Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 3,701,278	$ 3,701,278	$ 3,494,629	$ (206,649)
Interest income	345	345	471	126
Total revenues	3,701,623	3,701,623	3,495,100	(206,523)
EXPENDITURES				
Debt service:				
Principal	3,701,623	3,701,623	3,325,000	376,623
Interest			365,028	(365,028)
Other expenses			1,350	(1,350)
Total expenditures	3,701,623	3,701,623	3,691,378	10,245
Excess (deficiency) of revenues over expenditures			(196,278)	(196,278)
Net change in fund balances			(196,278)	(196,278)
Fund balance, July 1, 2015	4,401,344	4,401,344	4,275,019	(126,325)
Fund balance, June 30, 2016	$ 4,401,344	$ 4,401,344	$ 4,078,741	$ (322,603)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 398,892	$ 398,892
Total revenues			398,892	398,892
EXPENDITURES				
Capital outlay	160,985,109	129,855,838	84,083,279	45,772,559
Total expenditures	160,985,109	129,855,838	84,083,279	45,772,559
Deficiency of revenues under expenditures	(160,985,109)	(129,855,838)	(83,684,387)	46,171,451
OTHER FINANCING USES				
Transfers out			(2,195)	(2,195)
Total other financing uses			(2,195)	(2,195)
Net change in fund balances	(160,985,109)	(129,855,838)	(83,686,582)	46,169,256
Fund balance, July 1, 2015	190,000,000	190,000,000	120,476,072	(69,523,928)
Fund balance, June 30, 2016	$ 29,014,891	$ 60,144,162	$ 36,789,490	$ (23,354,672)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Capital Projects Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$ 12,497,806	$ 12,498,069	$ 6,166,316	$ 6,331,753
Total expenditures	12,497,806	12,498,069	6,166,316	6,331,753
Deficiency of revenues under expenditures	(12,497,806)	(12,498,069)	(6,166,316)	6,331,753
OTHER FINANCING SOURCES (USES)				
Transfers in	1,694,489	1,694,489	1,694,489	
Transfers out	(153,031)	(153,031)	(153,031)	
Total other financing sources	1,541,458	1,541,458	1,541,458	
Net change in fund balances	(10,956,348)	(10,956,611)	(4,624,858)	6,331,753
Fund balance, July 1, 2015	192,899,782	192,899,782	193,567,442	667,660
Fund balance, June 30, 2016	$ 181,943,434	$ 181,943,171	$ 188,942,584	$ 6,999,413

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Technology Capital Improvement Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$	$ 792,124	$ 792,124
Total revenues			792,124	792,124
EXPENDITURES				
Capital outlay	4,837,346	5,327,709	555,074	4,772,635
Total expenditures	4,837,346	5,327,709	555,074	4,772,635
Excess (deficiency) of revenues over expenditures	(4,837,346)	(5,327,709)	237,050	5,564,759
OTHER FINANCING SOURCES (USES)				
Proceeds of Bonds		237,788	20,274	(217,514)
Transfers out	(1,106,989)	(1,106,989)	(1,106,989)	
Total other financing uses	(1,106,989)	(869,201)	(1,086,715)	(217,514)
Net change in fund balances	(5,944,335)	(6,196,910)	(849,665)	5,347,245
Fund balance, July 1, 2015	34,383,870	34,383,870	38,694,711	4,310,841
Fund balance, June 30, 2016	$ 28,439,535	$ 28,186,960	$ 37,845,046	$ 9,658,086

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Capital Projects Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 34,453,000	$ 34,453,000	$ 28,234,928	$ (6,218,072)
Total revenues	34,453,000	34,453,000	28,234,928	(6,218,072)
EXPENDITURES				
Capital outlay	68,000,000	68,000,000	52,124,467	15,875,533
Total expenditures	68,000,000	68,000,000	52,124,467	15,875,533
Deficiency of revenues under expenditures	(33,547,000)	(33,547,000)	(23,889,539)	9,657,461
OTHER FINANCING SOURCES				
Transfers in	34,195,616	34,195,616	34,195,616	
Total other financing sources	34,195,616	34,195,616	34,195,616	
Net change in fund balances	648,616	648,616	10,306,077	9,657,461
Fund balance, July 1, 2015	6,504,950	6,504,950	13,233,234	6,728,284
Fund balance, June 30, 2016	$ 7,153,566	$ 7,153,566	$ 23,539,311	$ 16,385,745

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund County Improvements Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$ 8,848,242	$ 9,160,628	$ 6,762,036	$ 2,398,592
Total expenditures	8,848,242	9,160,628	6,762,036	2,398,592
Deficiency of revenues under expenditures	(8,848,242)	(9,160,628)	(6,762,036)	2,398,592
OTHER FINANCING SOURCES (USES)				
Transfers in	24,903,524	24,903,524	24,903,524	
Transfers out	(5,242,821)	(44,185,805)	(44,185,805)	
Total other financing uses	19,660,703	(19,282,281)	(19,282,281)	
Net change in fund balances	10,812,461	(28,442,909)	(26,044,317)	2,398,592
Fund balance, July 1, 2015	304,955,506	304,955,506	320,075,103	15,119,597
Fund balance, June 30, 2016	$ 315,767,967	$ 276,512,597	$ 294,030,786	$ 17,518,189

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Intergovernmental Capital Projects Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 200	$ 200	$ 665	$ 465
Total revenues	200	200	665	465
EXPENDITURES				
Capital outlay	127,500	127,500	5,465	122,035
Total expenditures	127,500	127,500	5,465	122,035
Deficiency of revenues under expenditures	(127,300)	(127,300)	(4,800)	122,500
Net change in fund balances	(127,300)	(127,300)	(4,800)	122,500
Fund balance, July 1, 2015	128,610	128,610	128,809	199
Fund balance, June 30, 2016	$ 1,310	$ 1,310	$ 124,009	$ 122,699

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Intergovernmental Technology Projects Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$	$ 382,006	$ 128,802	$ 253,204
Total expenditures		382,006	128,802	253,204
Excess (deficiency) of revenues over expenditures		(382,006)	(128,802)	253,204
OTHER FINANCING SOURCES				
Proceeds of Bonds		382,006	128,802	(253,204)
Total other financing sources		382,006	128,802	(253,204)
Net change in fund balances				
Fund balance, July 1, 2015				
Fund balance, June 30, 2016	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Capital Improvement Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 32,967	$ 32,967
Total revenues			32,967	32,967
Excess of revenues over expenditures			32,967	32,967
OTHER FINANCING SOURCES				
Transfers in	664,734	664,734	664,734	
Total other financing sources	664,734	664,734	664,734	
Net change in fund balances	664,734	664,734	697,701	32,967
Fund balance, July 1, 2015	8,925,007	8,925,007	8,949,963	24,956
Fund balance, June 30, 2016	$ 9,589,741	$ 9,589,741	$ 9,647,664	$ 57,923

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Long Term Project Reserve Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 100	$ 100	$ 13	$ (87)
Interest Income	100	100	349	249
Miscellaneous	750,000	750,000	785,387	35,387
Total revenues	750,200	750,200	785,749	35,549
EXPENDITURES				
Capital outlay	4,003,000	4,229,952	4,235,931	(5,979)
Total expenditures	4,003,000	4,229,952	4,235,931	(5,979)
Deficiency of revenues under expenditures	(3,252,800)	(3,479,752)	(3,450,182)	29,570
OTHER FINANCING SOURCES				
Transfers in	3,885,778	3,995,380	3,995,380	
Total other financing sources	3,885,778	3,995,380	3,995,380	
Net change in fund balances	632,978	515,628	545,198	29,570
Fund balance, July 1, 2015	6,868,120	6,868,120	7,561,995	693,875
Fund balance, June 30, 2016	$ 7,501,098	$ 7,383,748	$ 8,107,193	$ 723,445

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Technology Capital Improvement Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$ 13,571,800	$ 22,428,385	$ 13,610,070	$ 8,818,315
Total expenditures	13,571,800	22,428,385	13,610,070	8,818,315
Deficiency of revenues under expenditures	(13,571,800)	(22,428,385)	(13,610,070)	8,818,315
OTHER FINANCING SOURCES (USES)				
Proceeds of Bonds		9,162,773	8,059,712	(1,103,061)
Transfers in	11,640,000	11,640,000	11,640,000	
Transfers out	(8,074,562)	(8,074,562)	(8,074,562)	
Total other financing sources	3,565,438	12,728,211	11,625,150	(1,103,061)
Net change in fund balances	(10,006,362)	(9,700,174)	(1,984,920)	7,715,254
Fund balance, July 1, 2015	207,358,808	207,358,808	251,793,618	44,434,810
Fund balance, June 30, 2016	$ 197,352,446	$ 197,658,634	$ 249,808,698	$ 52,150,064

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Capital Project Fund – Capital Projects Fund
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 18,713,118	$ 18,713,118	$ 4,880,783	$ (13,832,335)
Charges for services	10,651,500	10,651,500	966,011	(9,685,489)
Miscellaneous			8,048	8,048
Total revenues	29,364,618	29,364,618	5,854,842	(23,509,776)
EXPENDITURES				
Capital outlay	94,370,570	94,370,570	43,970,594	50,399,976
Total expenditures	94,370,570	94,370,570	43,970,594	50,399,976
Deficiency of revenues under expenditures	(65,005,952)	(65,005,952)	(38,115,752)	26,890,200
OTHER FINANCING SOURCES				
Transfers in	70,403,183	70,403,183	70,403,183	
Total other financing sources	70,403,183	70,403,183	70,403,183	
Net change in fund balances	5,397,231	5,397,231	32,287,431	26,890,200
Fund balance, July 1, 2015	23,598,218	23,598,218	61,517,659	37,919,441
Fund balance, June 30, 2016	$ 28,995,449	$ 28,995,449	$ 93,805,090	$ 64,809,641

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT				
Intergovernmental Capital Projects				
Vulture Mountain	$ 127,500	$ 127,500	$ 5,465	$ 122,035
Total Intergovernmental Capital Projects	$ 127,500	$ 127,500	$ 5,465	$ 122,035
County Improvement				
Computer Aided Mass Appraisal	$ 7,701,827	$ 8,226,990	$ 5,968,446	$ 2,258,544
County Telephone System	14,458,269	10,848,323	8,676,127	2,172,196
Enterprise Data Center Ct	14,388,694	8,149,030	5,365,263	2,783,767
Enterprise Res Planning System	12,469,551	11,831,665	11,485,985	345,680
Infrastructure Refresh Phase I	1,393,288	1,373,586	1,040,883	332,703
Infrastructure Refresh Phase II	17,544,011	9,969,973	7,452,586	2,517,387
Jail Kitchen Equipment	300,000	300,000	162,121	137,879
Jail Mgmt Information System	6,692,086	6,161,831	2,369,426	3,792,405
Radio System	58,031,609	57,994,638	32,856,155	25,138,483
S/W Consolidated Justice Courts	23,413,814	10,659,357	6,941,628	3,717,729
Sheriff Nice Vision	4,591,960	4,340,445	1,764,659	2,575,786
Total County Improvements	$ 160,985,109	$ 129,855,838	$ 84,083,279	$ 45,772,559
General Fund County Improvements				
Chambers Building	$ 2,127,591	$ 2,336,500	$ 2,124,175	$ 212,325
East Court Improvements	4,699,814	4,644,671	3,548,234	1,096,437
Maricopa Regional Trail System	557,173	728,191	452,629	275,562
Sheriff HQ Project	476,731	464,333	86,380	377,953
Vulture Mountain	42,751	42,751		42,751
West Court Improvements	944,182	944,182	550,618	393,564
Total General Fund County Improvements	$ 8,848,242	$ 9,160,628	$ 6,762,036	$ 2,398,592
Technology Capital Improvements				
BIX Room Byte Info Exchange	$ 4,374,901	$ 4,068,713	$ 2,914,183	$ 1,154,530
Desktop Laptop Replacement		4,659,490	3,559,429	1,100,061
Project Reserve	8,441,465	5,436,316		5,436,316
Treasurer Tech System Upgrade	755,434	3,760,583	2,636,174	1,124,409
VMWare Nonrecurring		4,503,283	4,500,284	2,999
Total Technology Capital Improvements	$ 13,571,800	$ 22,428,385	$ 13,610,070	$ 8,818,315
CRIMINAL JUSTICE				
Detention Capital Projects				
4th Avenue Jail	$ 1,201,805	$ 1,182,218	$ 186,570	$ 995,648
Intake Transfer Release Jail	10,000,000	10,000,000	5,825,459	4,174,541
Lower Buckeye Jail	1,296,001	1,315,851	154,287	1,161,564
Total Detention Capital Projects	$ 12,497,806	$ 12,498,069	$ 6,166,316	$ 6,331,753
Detention Technology Capital Improvement				
CHS Electronic Medical Record	$ 2,455,284	$ 2,707,859	$ 534,800	$ 2,173,059
Desktop Laptop Replacement		237,788	20,274	217,514
Project Reserve	2,382,062	2,382,062		2,382,062
Total Detention Technology Capital Improvement	$ 4,837,346	$ 5,327,709	$ 555,074	$ 4,772,635

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
PUBLIC SAFETY				
Flood Control				
10th Ave & Sirrine Dr	$	$	$ 189,986	$ (189,986)
115th Union Hills Dr	3,820,000	3,820,000	451,655	3,368,345
16th Pl & Violet Dr			250,397	(250,397)
1st SD Lincoln-Buchan			250,152	(250,152)
27th Ave & South Mtn	210,000	210,000	45,492	164,508
27th St & Southern Ave			54	(54)
2nd & Solomon Dr			251,080	(251,080)
35th SD Dobbins-Baseline			251,065	(251,065)
3rd Ave & Craftsman Dr			6,460	(6,460)
7th Ave & Dobbins Sd			250,305	(250,305)
8525 Pinnacle Pk Dr			23,236	(23,236)
9th Ave & Home Basin			250,420	(250,420)
Agua Fria Levee Imp	2,000	2,000		2,000
Alert2 System Upgrade	30,000	30,000	286,011	(256,011)
Arcadia Dr Storm Drain	2,000	2,000		2,000
Ashbrook Wash Channelization	1,795,000	1,795,000	1,922,150	(127,150)
Bethany 79th to 59th	2,000	2,000		2,000
Buckeye 1 Rehab	24,615,000	24,615,000	16,239,420	8,375,580
Buckeye Watson System	780,000	780,000	3,981	776,019
Bullard Wash Phase II	5,000	5,000	6,683	(1,683)
Calle Redonda - Mitigation			93,667	(93,667)
Cave Buttes Dam Mod	765,000	765,000	506,449	258,551
Central Ave & Foothill Dr			54	(54)
Central Chandler Drng	2,000	2,000	240	1,760
Chandler Heights Basin	10,000	10,000	3,567	6,433
Coldwater Channel			182,136	(182,136)
Downtown Buckeye	2,000	2,000	1,834	166
Downtown Phoenix Phase I	60,000	60,000	39,018	20,982
DRCC Avondale	2,000	2,000	346	1,654
DRCC Elwood 75 to 107	2,000	2,000	673	1,327
Ellsworth McKellips	2,000	2,000		2,000
Emerald Acres Dr			250,870	(250,870)
Emf Maint Rd Imp	5,000	5,000		5,000
Flood Control CIP	(994,000)	(994,000)	200	(994,200)
Floodprone Prop Acquisition	1,000,000	1,000,000		1,000,000
FPAP Bovee			2,534	(2,534)
FPAP Hill			146,427	(146,427)
FPAP Navette			165,317	(165,317)
FPAP SASS			183,768	(183,768)
FPAP Simpson			181,540	(181,540)
FPAP Thomas			143,531	(143,531)
FPAP Wickenburg			13,061	(13,061)
Granite Reef Wash	25,000	25,000	13,447	11,553
Guadalupe FRS Rehab	2,000	2,000		2,000
Hassayampa School Dr			232,053	(232,053)
Jerry & Rimrock Dr			153,370	(153,370)
Loop 303 Drainage	345,000	345,000	619,816	(274,816)
Luke AFB Flood Mitigation	4,000	4,000	126	3,874
McMicken Dam Out Impr	760,000	760,000	535,574	224,426
McMicken Dam Project	1,285,000	1,285,000	721,551	563,449
New River Dam Outlet	5,000	5,000	587	4,413

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
PUBLIC SAFETY (CONT.)				
Northern Pkwy Phase I	$	$	$ 746	$ (746)
Northern Pkwy Phase II			3,519	(3,519)
Oak St Basin and St Dr	2,000	2,000	495	1,505
Paradise Dr Sd			183,871	(183,871)
Powerline from Vineyard			9,912	(9,912)
Powerline Frs Idsm			6,510	(6,510)
Project Reserves Flood	505,000	505,000		505,000
Pvr Rehabilitation	17,875,000	17,875,000	15,687,470	2,187,530
Rittenhouse Basin	2,000	2,000		2,000
Royal Palms Dr			149,086	(149,086)
Saddleback Frs Mod	2,000	2,000		2,000
Skunk Creek at I17	2,000	2,000	467	1,533
Small Project Assistance Program	3,050,000	3,050,000		3,050,000
Sonoqui Wash Phase II	2,000	2,000	2,382	(382)
Sonoqui Wash Phase III	2,112,000	2,112,000	1,536,945	575,055
Tres Rios	3,000	3,000		3,000
Vnbrn Chnl 99th to Afr	25,000	25,000		25,000
White Tanks 4 Outlet	2,000	2,000	8,135	(6,135)
White Tanks 4 Rehab	9,875,000	9,875,000	9,664,626	210,374
Total Flood Control	$ 68,000,000	$ 68,000,000	$ 52,124,467	$ 15,875,533
HIGHWAYS AND STREETS				
Transportation				
10th St - Desert Hills to Tanya	$	$	$ 38,963	$ (38,963)
111th Ave Bike Lanes			80,566	(80,566)
154th St - Ocotillo to Appleby			58,141	(58,141)
24th St - Carefree to Joy Ranch			2,214	(2,214)
26th St - 121 St Ave Lvr			520,119	(520,119)
35th Ave - Baseline to Southern	1,070,000	1,070,000	535,000	535,000
35th Ave - Carver to Elliot	55,000	55,000	72,186	(17,186)
80th St - Palm Ln to Plymouth			21,357	(21,357)
99th Ave at Cameo Dr	129,000	129,000	228,055	(99,055)
Aguila Rd at Wapa Towers	361,000	361,000	491,995	(130,995)
Alma School Rd Multi-Use Path	44,000	44,000	48,281	(4,281)
Anthem Box Culvert Scour Protect	1,130,000	1,130,000	743,428	386,572
Appleby - Arizona Ave to EOM			117,287	(117,287)
Avondale at MC 85	884,000	884,000	1,281,789	(397,789)
Baseline Rd - 57th to 55th Ave			371,071	(371,071)
Bell Rd Adaptive Signal	560,000	560,000	38,798	521,202
Bethany Home at El Mirage Rd			3,906	(3,906)
Bridge Preservation	162,000	162,000		162,000
Broadway - 51st Ave to 7th St			424,346	(424,346)
Broadway Rd at 75th Ave			14,281	(14,281)
Bush Hwy Asphalt Rubber Overlay	3,174,000	3,174,000	2,213,456	960,544
Camelback At Beardsley Canal			103,692	(103,692)
Carefree Hwy Area	400,000	400,000	108,382	291,618
Coralbell Ave - 93rd to 95th St			113	(113)
County Arterials	966,000	966,000		966,000
Deer Valley - El Mirage to Lake Pl	1,700,000	1,700,000	14,192	1,685,808
Dobson Rd Bridge at Salt River			105,937	(105,937)
Dust Mitigation	1,341,000	1,341,000		1,341,000

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Dynamite - 44th St to 45th St	$ 92,000	$ 92,000	$ 14,980	$ 77,020
Dynamite At 52nd St	130,000	130,000	137,912	(7,912)
Dysart Ave Overpass	899,000	899,000	33	898,967
Eagle Eye Rd at Tiger Wash			37,375	(37,375)
East Mesa Locals Rehab Gp 1			2,193,880	(2,193,880)
East Mesa Locals Rehab Gp 2			2,877,769	(2,877,769)
East Mesa Sub Rehab			12	(12)
E-Intellidrive Study Phase III	50,000	50,000	62,862	(12,862)
El Mirage - Picerne to Bell			39,347	(39,347)
El Mirage - Northern to Cactus			1,901	(1,901)
El Mirage - Northern to Peoria	1,955,000	1,955,000	2,049,141	(94,141)
Elliot Rd and Sossaman Rd	1,599,000	1,599,000	1,885,456	(286,456)
Ellsworth Rd Hunt Hwy Riggs			139,945	(139,945)
Empire and Meridian			149	(149)
Fiber Install Ind Sch Mcd Dmtn	190,000	190,000	136,773	53,227
FY 12 Cat II Lvr	5,455,000	5,455,000	1,104,214	4,350,786
FY 12 Cat III Lvr	2,070,000	2,070,000	318,865	1,751,135
FY 14 Lvr Dove Valley Area	875,000	875,000	79,342	795,658
FY 17 Paving SE/SW Arterials			2,440	(2,440)
FY 17 Paving West Arterials			2,573	(2,573)
FY 16 Local Road Rehab	8,000,000	8,000,000	774,058	7,225,942
FY 16 NW Area Art AR Overlay	1,463,000	1,463,000	2,127,021	(664,021)
FY 16 SE Area E Art AR Overlay	2,071,740	2,071,740	795,566	1,276,174
FY 16 SW Area Art AR Overlay	608,000	608,000	627,371	(19,371)
FY 17 SE Area W Art AR Overlay			161	(161)
General Civil Engineering	100,000	100,000	10,814	89,186
Germann at Sossaman Dr			14,758	(14,758)
Germann Rd AC Overlay	42,000	42,000		42,000
Gilbert Rd Bridge	2,000,000	2,000,000	42,328	1,957,672
Gric Lvr AQ Paving			70,520	(70,520)
Hunt Hwy and Old Price Rd			20,711	(20,711)
Indian School at Beardsley Cnl			15,508	(15,508)
Intelligent Trans Syst Its	1,776,000	1,776,000		1,776,000
La Salle Hts Subdivision Lvr			576,559	(576,559)
Laveen Area	310,000	310,000	91,038	218,962
London Rd - Peretz to US 60	85,000	85,000	18,282	66,718
Loop 303 Northern AR Overlay	800,000	800,000	767,393	32,607
Lower Buckeye - 71st to 67th Ave	150,000	150,000	128,795	21,205
Lower Buckeye at 107th Ave	210,000	210,000	12,620	197,380
Mag Alcp Projects	4,283,000	4,283,000		4,283,000
MC 85 - 107th Ave to 91st Ave	1,300,000	1,300,000	402,533	897,467
MC 85 - 91st Ave to 75th Ave	2,350,000	2,350,000	952,929	1,397,071
MC 85 at Jackrabbit Rd			296	(296)
MC 85 at Rainbow Rd			54,459	(54,459)
MC 85 - Baseline to Cotton Ln	530,000	530,000	218,598	311,402
MC 85 - Litchfield 83rd Ave Its	802,800	802,800	522,955	279,845
McDowell Rd – 76th to Usery Pass	527,000	527,000	778,160	(251,160)
McKellips Rd - I10 to Alma School	300,000	300,000	160,763	139,237
McLellan - 103rd St to Sb	115,000	115,000	1,982	113,018
McQueen Rd - Ocotillo to Riggs			1,864	(1,864)
Meridian Rd AR Overlay			4,680	(4,680)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Miller Rd Bridge at Bid Canal	$	$	$ 1,450	$ (1,450)
Miller Rd - I10 to 1 Mi N I10			4,750	(4,750)
Mountain Rd / Erie St Drainage			54	(54)
Narramore at Waterman Wash	20,000	20,000	38,307	(18,307)
NE Lvr Peak View and 59th St			520,081	(520,081)
New River Area Phase 1	140,000	140,000	19,214	120,786
New River Area Phase 2	30,000	30,000	63,604	(33,604)
New River Trail at Linda Ln	260,000	260,000	285,135	(25,135)
Northern Ave - Sr 303 To Grand	3,747,800	3,747,800	144,013	3,603,787
Northern Parkway Phase II	2,850,000	2,850,000	636,121	2,213,879
Northern Phase 2 Row Protection			536	(536)
Northern Pkwy - Northern at L101	1,705,000	1,705,000	66	1,704,934
Northern Pkwy Storm Drain			17,807	(17,807)
Northern Reems Litchfield Overpass			27,166	(27,166)
Olive Ave - Citrus to Cotton Ln	1,265,000	1,265,000	831,806	433,194
Palm Ln Drainage			11,889	(11,889)
Partnership Support	629,000	629,000		629,000
Patton Rd West of 257th Ave			98,928	(98,928)
Pavement Preservation	5,303,000	5,303,000		5,303,000
Power Rd at Elliot Rd			14,051	(14,051)
Power Rd at Olney Ave			59,763	(59,763)
Power Rd - Pecos To Santan Fwy			120,389	(120,389)
Project Reserves Account	4,543,877	4,543,877		4,543,877
Prop Mgmt Prior Years Projects	50,000	50,000	(568,763)	618,763
Queen Ck Cooper Rd Row IGA			169	(169)
RH Johnson ITS Communication	578,000	578,000	588,552	(10,552)
Riggs Rd - Ellsworth to Meridian	2,175,000	2,175,000	330,025	1,844,975
Riggs Rd - Crismon to Meridian			19,383	(19,383)
Riggs Rd - Hawes to Ellsworth	1,000,000	1,000,000	2,192,274	(1,192,274)
Riggs Rd Its	230,000	230,000	170,781	59,219
Riggs Rd - Power to Hawes	3,635,000	3,635,000	326,714	3,308,286
Riggs Rd - Recker to Power	1,500,000	1,500,000	4,584,411	(3,084,411)
Right-Of-Way	1,008,000	1,008,000		1,008,000
Rittenhouse Bridge at Queen Creek Wash	310,000	310,000	111,507	198,493
Roadway Lighting Upgrade			174,854	(174,854)
Rockaway Hills 255th - 251st Ave	375,000	375,000	178,985	196,015
Row in fill Road Inventory Sys	100,000	100,000	17,877	82,123
Safety Projects	218,000	218,000		218,000
Salome at Wintersburg Signal			47,063	(47,063)
SE Area Arterials AR Overlay			932	(932)
SE SW Rd Rehabilitation			759,939	(759,939)
Signal Butte - Apache to University	200,000	200,000	193,608	6,392
Special Projects	1,510,000	1,510,000	1,290,348	219,652
Street Lights - Warner-Baseline			24,128	(24,128)
Sun City West Unit 39 Rehab			19,608	(19,608)
Tip Development	450,000	450,000	176,812	273,188
Tonto Hills Paving	80,000	80,000	88,924	(8,924)
Traffic Calming	200,000	200,000	109,039	90,961
Traffic Improvements	2,276,000	2,276,000		2,276,000
Transportation Plan Studies	1,600,000	1,600,000	128,875	1,471,125
Transportation Planning	80,000	80,000		80,000

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2016

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Transportation System Plan	$	$	$ 526,849	$ (526,849)
Tuthill Rd Bridge			3,100	(3,100)
Unallocated Force Account	1,442,353	1,442,353		1,442,353
Union Hills at 99th Ave	999,000	999,000	691,926	307,074
University at 96th St	445,000	445,000	444,135	865
Val Vista - Riggs to Appleby			2,805	(2,805)
Vulture Mountain Recreation Rds			95,406	(95,406)
Warranted Traffic Improvements	111,000	111,000		111,000
West Valley Audible Upgrades			281,500	(281,500)
West Valley Dynamic Msg Signs			51	(51)
Yuma at Jackrabbit Trl	190,000	190,000	148,401	41,599
Total Transportation	$ 94,370,570	$ 94,370,570	$ 43,970,594	$ 50,399,976

Combining and Individual Fund Statements Internal Service Funds

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.

Technology Infrastructure - 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 Position
All Internal Service Funds
June 30, 2016

	Equipment Services	Technology Infrastructure	Reprographics
ASSETS			
Current assets:			
Cash in bank and on hand	$ 900	$ 200	$
Cash and investments held by County Treasurer	3,322,229	2,354,506	182,667
Receivables:			
Accounts			
Accrued interest	2,786	3,625	
Inventories	519,488	67,683	
Prepaids		15,000	
Total current assets	3,845,403	2,441,014	182,667
Noncurrent assets:			
Capital assets:			
Machinery and equipment	2,758,797	12,079,938	768,517
Accumulated depreciation	(2,125,471)	(9,708,927)	(729,146)
Total noncurrent assets	633,326	2,371,011	39,371
Total assets	4,478,729	4,812,025	222,038
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	530,373	745,600	60,768
Total deferred outflows of resources	530,373	745,600	60,768
LIABILITIES			
Current liabilities:			
Accounts payable	2,187	72,141	7,026
Employee compensation payable	345,379	485,783	55,975
Accrued liabilities		48	
Due to other funds			
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	347,566	557,972	63,001
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Net pension liability	4,303,088	6,049,288	492,645
Total noncurrent liabilities	4,303,088	6,049,288	492,645
Total liabilities	4,650,654	6,607,260	555,646
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	363,391	510,855	41,603
Total deferred inflows of resources	363,391	510,855	41,603
NET POSITION			
Net investment in capital assets	633,326	2,371,011	39,371
Unrestricted (deficit)	(638,269)	(3,931,501)	(353,814)
Total net position (deficit)	$ (4,943)	$ (1,560,490)	$ (314,443)

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 100	$ 5,511,849	$	$ 5,513,049
28,691,073	22,735,330	247,477	57,533,282
	789,560		789,560
41,234	33,804		81,449
		814,986	1,402,157
1,621,722	1,455,389		3,092,111
30,354,129	30,525,932	1,062,463	68,411,608
157,890	31,040		15,796,182
(102,128)	(12,756)		(12,678,428)
55,762	18,284		3,117,754
30,409,891	30,544,216	1,062,463	71,529,362
393,791	234,539		1,965,071
393,791	234,539		1,965,071
987,482	1,466,585		2,535,421
334,274	185,092		1,406,503
	991,258	3,374	994,680
		549,043	549,043
14,622,178	14,407,412		29,029,590
15,943,934	17,050,347	552,417	34,515,237
65,666,189			65,666,189
3,193,127	1,902,894		15,941,042
68,859,316	1,902,894		81,607,231
84,803,250	18,953,241	552,417	116,122,468
269,656	160,697		1,346,202
269,656	160,697		1,346,202
55,762	18,284		3,117,754
(54,324,986)	11,646,533	510,046	(47,091,991)
$ (54,269,224)	$ 11,664,817	$ 510,046	$ (43,974,237)

Maricopa County
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
Year Ended June 30, 2016

	Equipment Services	Technology Infrastructure	Reprographics
OPERATING REVENUES			
Charges for services	$ 14,886,526	$ 18,161,820	$ 655,199
Miscellaneous	109,827	41,871	
Total operating revenues	14,996,353	18,203,691	655,199
OPERATING EXPENSES			
Personal services	3,564,267	5,214,824	348,438
Supplies	8,851,899	439,023	124,018
Other services	954,861	2,305,358	75,294
Legal			
Insurance and claims			
Leases and rentals	20,012	43,059	
Repairs and maintenance	1,141,225	1,925,184	72,136
Travel and transportation	6,811	95,738	
Utilities	80,407	9,138,442	
Depreciation	265,643	602,875	21,873
Total operating expenses	14,885,125	19,764,503	641,759
Operating income (loss)	111,228	(1,560,812)	13,440
NONOPERATING REVENUES (EXPENSES)			
Investment income	16,933	15,510	
Loss on disposal of capital assets	(3,364)		
Total nonoperating revenues (expenses)	13,569	15,510	
Income (loss) before contributions and transfers	124,797	(1,545,302)	13,440
Transfers out			
Change in net position	124,797	(1,545,302)	13,440
Total net position (deficit), July 1, 2015	(129,740)	(15,188)	(327,883)
Total net position (deficit), June 30, 2016	$ (4,943)	$ (1,560,490)	$ (314,443)

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 20,170,788	$ 147,000,367	$ 2,529,672	$ 203,404,372
696,317			848,015
20,867,105	147,000,367	2,529,672	204,252,387
2,741,637	1,704,419		13,573,585
91,498	16,560	2,489,368	12,012,366
364,685	139,599,580	37,516	143,337,294
3,997,666			3,997,666
28,211,916	9,955,885		38,167,801
40,571	42,085		145,727
1,014	11,918		3,151,477
7,129	8,152		117,830
1,826			9,220,675
17,798	9,549		917,738
35,475,740	151,348,148	2,526,884	224,642,159
(14,608,635)	(4,347,781)	2,788	(20,389,772)
154,293	162,484		349,220
			(3,364)
154,293	162,484		345,856
(14,454,342)	(4,185,297)	2,788	(20,043,916)
(14,454,342)	(4,185,297)	2,788	(20,043,916)
(39,814,882)	15,850,114	507,258	(23,930,321)
$ (54,269,224)	$ 11,664,817	$ 510,046	$ (43,974,237)

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
Year Ended June 30, 2016

	Equipment Services	Technology Infrastructure	Reprographics
CASH FLOWS FROM OPERATING ACTIVITIES			
Charges for services	$ 14,886,526	$ 18,161,820	$ 655,199
Other receipts	109,827	41,871	
Payments for goods and services	(11,412,048)	(14,238,756)	(284,553)
Payments for personal services and benefits	(3,671,004)	(5,171,515)	(454,211)
Net cash provided by (used for) operating activities	(86,699)	(1,206,580)	(83,565)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Loan payments to the General Fund			
Net cash provided by (used for) noncapital financing activities			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(433,478)	(166,261)	
Net cash used for capital and related financing activities	(433,478)	(166,261)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	17,590	17,131	
Net cash provided by investing activities	17,590	17,131	
Net increase (decrease) in cash and cash equivalents	(502,587)	(1,355,710)	(83,565)
Cash and cash equivalents, July 1, 2015	3,825,716	3,710,416	266,232
Cash and cash equivalents, June 30, 2016	$ 3,323,129	$ 2,354,706	$ 182,667
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Operating income (loss)	$ 111,228	$ (1,560,812)	$ 13,440
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation expense	265,643	602,875	21,873
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets [(increase)/decrease], deferred outflows [(increase)/decrease], liabilities [increase/(decrease)], and deferred inflows [increase/(decrease)] :			
Accounts receivable			
Inventories	87,610	11,123	
Prepaids		(15,000)	
Deferred outflows of resources related to pensions	60,303	59,644	14,928
Accounts payable	(444,443)	(288,123)	(13,105)
Employee compensation payable	47,410	77,481	(29,445)
Net pension liability	148,643	385,713	(39,758)
Deferred inflows of resources related to pensions	(363,093)	(479,529)	(51,498)
Accrued liabilities		48	
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	$ (86,699)	$ (1,206,580)	$ (83,565)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:			
Accumulated depreciation from disposed capital assets	$ 169,914	$ 187,623	$
Machinery and equipment disposed	(173,278)	(187,623)	
Loss on disposal of capital assets	3,364		
Capital assets transferred from governmental activities		114,880	
Accumulated depreciation transferred from governmental activities		(114,880)	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 20,170,788	$ 146,809,512	$ 2,529,672	$ 203,213,517
696,317			848,015
(22,275,430)	(150,559,348)	(2,432,994)	(201,203,129)
(2,595,830)	(1,652,983)		(13,545,543)
(4,004,155)	(5,402,819)	96,678	(10,687,140)
		150,799	150,799
		150,799	150,799
(29,724)			(629,463)
(29,724)			(629,463)
162,581	177,498		374,800
162,581	177,498		374,800
(3,871,298)	(5,225,321)	247,477	(10,791,004)
32,562,471	33,472,500		73,837,335
$ 28,691,173	$ 28,247,179	$ 247,477	$ 63,046,331
$ (14,608,635)	$ (4,347,781)	$ 2,788	$ (20,389,772)
17,798	9,549		917,738
15,363,779			15,363,779
	(190,855)		(190,855)
		90,798	189,531
182,969	239,429		407,398
11,473	11,153		157,501
(411,820)	(1,016,124)	(282)	(2,173,897)
20,361	6,919		122,726
342,758	174,849		1,012,205
(228,785)	(141,485)		(1,264,390)
	(867,785)	3,374	(864,363)
(4,694,053)	719,312		(3,974,741)
$ (4,004,155)	$ (5,402,819)	$ 96,678	$ (10,687,140)
$	$	$	$ 357,537
			(360,901)
			3,364
			114,880
			(114,880)

Agency Funds

Agency Funds are used to account for assets held by the County in a fiduciary capacity or as an agent for individuals, private organizations, and/or other funds.

The County maintains two Agency Funds, which are not under the control of the Board of Supervisors. The Agency Funds are custodial in nature and do not involve measurement of results of operations.

AGENCY FUNDS

Property Tax Collections - The Property Tax Collections Fund accounts for property tax collections not yet disbursed to taxing jurisdictions.

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 Funds
Year Ended June 30, 2016

	Balance July 1, 2015	Additions	Deductions	Balance June 30, 2016
PROPERTY TAX COLLECTION				
Assets				
Cash and investments held by County Treasurer	$ 33,600,411	$ 575,099,615	$ 583,280,168	$ 25,419,858
Accrued interest	43,690		43,690	
Total assets	$ 33,644,101	575,099,615	$ 583,323,858	$ 25,419,858
Liabilities				
Deposits held for other parties	$ 33,644,101	$ 575,099,615	$ 583,323,858	$ 25,419,858
Total liabilities	$ 33,644,101	$ 575,099,615	$ 583,323,858	$ 25,419,858
SPECIAL PURPOSE				
Assets				
Cash and investments in bank and on hand	$ 32,706,358	$	$ 4,196,033	$ 28,510,325
Cash and investments held by County Treasurer	79,072,381	1,944,381,121	1,925,196,202	98,257,300
Accrued interest	36,840	14,218		51,058
Total assets	$ 111,815,579	$ 1,944,395,339	$ 1,929,392,235	$ 126,818,683
Liabilities				
Accounts payable	$ 67,860	$	$ 67,860	$
Accrued liabilities	509,223		68,086	441,137
Deposits held for other parties	111,238,496	1,944,395,339	1,929,256,289	126,377,546
Total liabilities	$ 111,815,579	$ 1,944,395,339	$ 1,929,392,235	$ 126,818,683
TOTAL AGENCY FUNDS				
Assets				
Cash and investments in bank and on hand	$ 32,706,358	$	$ 4,196,033	$ 28,510,325
Cash and investments held by County Treasurer	112,672,792	2,519,480,736	2,508,476,370	123,677,158
Accrued interest	80,530	14,218	43,690	51,058
Total assets	$ 145,459,680	$ 2,519,494,954	$ 2,512,716,093	$ 152,238,541
Liabilities				
Accounts payable	$ 67,860	$	$ 67,860	$
Accrued liabilities	509,223		68,086	441,137
Deposits held for other parties	144,882,597	2,519,494,954	2,512,580,147	151,797,404
Total liabilities	$ 145,459,680	$ 2,519,494,954	$ 2,512,716,093	$ 152,238,541

STATISTICAL SECTION

Maricopa County
Listing of Statistical Information

Contents **Page**

Financial Trends Information **272**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Net Position by Component

Changes in Net Position

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

Revenue Capacity **278**

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 Taxpayers

Property Tax Levies and Collections

Debt Capacity **283**

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 **286**

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 **288**

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 Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

NET POSITION	Fiscal Year 2006-07	2007-08	2008-09	2009-10	2010-11
Governmental activities					
Net investment in capital assets	$ 2,488,280,795	$ 2,542,165,396	$ 2,712,797,252	$ 2,851,126,451	$ 3,105,417,974
Restricted	437,856,827	526,220,283	480,937,127	601,165,852	627,527,187
Unrestricted	686,000,889	772,807,989	850,348,663	848,551,674	757,580,843
Total governmental activities net position	$ 3,612,138,511	$ 3,841,193,668	$ 4,044,083,042	$ 4,300,843,977	$ 4,490,526,004
Business-type activities (1)					
Net investment in capital assets	$ 1,860,630				
Restricted	7,691				
Unrestricted	(3,486,686)				
Total business-type activities net position	$ (1,618,365)				
Primary government					
Net investment in capital assets	$ 2,490,141,425	$ 2,542,165,396	$ 2,712,797,252	$ 2,851,126,451	$ 3,105,417,974
Restricted	437,864,518	526,220,283	480,937,127	601,165,852	627,527,187
Unrestricted	682,514,203	772,807,989	850,348,663	848,551,674	757,580,843
Total primary government net position	$ 3,610,520,146	$ 3,841,193,668	$ 4,044,083,042	$ 4,300,843,977	$ 4,490,526,004

NET POSITION	Fiscal Year 2011-12	2012-13	2013-14	2014-15	2015-16
Governmental activities					
Net investment in capital assets	$ 3,238,389,442	$ 3,358,835,597	$ 3,423,302,960	$ 3,290,683,747	$ 3,344,675,215
Restricted	625,230,345	616,966,709	542,254,851	207,841,344	562,881,286
Unrestricted	698,200,079	680,694,942	638,467,088	(347,913,774)	(767,502,521)
Total governmental activities net position (2)	$ 4,561,819,866	$ 4,656,497,248	$ 4,604,024,899	$ 3,150,611,317	$ 3,140,053,980
Business-type activities (1)					
Net investment in capital assets			$ 25,668,674	$ 26,261,574	$ 22,487,405
Restricted			2,199,816	1,335,851	1,425,160
Unrestricted			4,057,242	(90,428)	7,492,157
Total business-type activities net position (2)			$ 31,925,732	$ 27,506,997	$ 31,404,722
Primary government					
Net investment in capital assets	$ 3,238,389,442	$ 3,358,835,597	$ 3,448,971,634	$ 3,316,945,321	$ 3,367,162,620
Restricted	625,230,345	616,966,709	544,454,667	209,177,195	564,306,446
Unrestricted	698,200,079	680,694,942	642,524,330	(348,004,202)	(760,010,364)
Total primary government net position (2)	$ 4,561,819,866	$ 4,656,497,248	$ 4,635,950,631	$ 3,178,118,314	$ 3,171,458,702

(1) From fiscal year 2008 through 2013, the County did not have any business-type activities.
(2) This schedule was not adjusted for the fiscal year 2013 restatements to net position.

Maricopa County
Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Expenses										
Governmental activities:										
General government: (1)	$ 211,473,080	$ 182,868,340	$ 174,659,283	$ 235,215,523	$ 248,394,846	$ 229,774,209	$ 186,443,502	$ 207,955,003	$ 298,074,702	$ 298,879,283
Public safety	864,907,381	965,934,762	984,626,109	888,875,706	893,760,377	940,656,263	934,185,866	1,009,516,114	1,134,891,006	1,105,661,191
Highways and streets	132,992,498	143,367,655	90,253,798	83,230,341	123,611,300	79,064,075	82,789,191	87,024,827	163,763,533	76,998,103
Health, welfare and sanitation	464,255,008	383,885,390	403,757,839	331,333,847	387,892,315	441,741,947	432,470,577	403,901,208	408,240,433	423,976,768
Culture and recreation	36,196,645	38,751,304	42,912,993	37,933,317	43,325,625	52,783,614	44,071,366	50,968,956	56,569,834	57,510,396
Education	15,687,335	14,687,029	8,298,531	8,234,785	9,219,564	12,886,213	18,417,838	26,684,832	28,791,958	30,388,968
Interest on long-term debt	6,254,330	10,347,354	8,707,887	6,123,987	7,640,462	5,409,382	4,606,548	5,237,255	4,568,950	7,793,505
Total governmental activities expenses	1,731,766,277	1,739,841,834	1,713,216,440	1,590,947,506	1,713,844,489	1,762,315,703	1,702,984,888	1,791,288,195	2,094,900,416	2,001,208,214
Business-type activities: (2)										
Waste resources and recycling mgmt	334,354									
Housing Authority								25,070,360	23,483,448	22,170,085
Other business-type activities	591,472									
Total business-type activities expenses	925,826							25,070,360	23,483,448	22,170,085
Total primary government expenses	$1,732,692,103	$1,739,841,834	$1,713,216,440	$1,590,947,506	$1,713,844,489	$1,762,315,703	$1,702,984,888	$1,816,358,555	$2,118,383,864	$2,023,378,299
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 34,852,251	$ 30,942,935	$ 28,672,080	$ 26,983,394	$ 27,698,094	$ 25,986,495	$ 30,980,314	$ 24,448,700	$ 21,160,957	$ 25,333,842
Public safety	95,402,079	160,282,028	161,019,287	154,380,972	152,507,151	157,678,693	144,058,659	140,384,054	140,199,614	146,926,079
Highways and streets	12,756,421	19,009,650	29,894,868	26,534,563	28,130,243	14,143,550	19,546,115	15,534,823	12,462,039	12,697,999
Health, welfare and sanitation	36,933,502	48,326,397	54,265,926	46,903,563	54,135,715	51,271,770	51,271,352	51,138,425	53,105,959	53,314,590
Culture and recreation	4,213,017	14,216,206	13,111,055	13,230,460	11,928,461	13,205,450	13,292,978	14,943,535	15,778,337	16,899,346
Education	818,977	687,074	837,422	918,352	215,723	179,928	508,813	465,823	1,536,658	1,482,306
Operating grants and contributions	443,607,678	263,428,112	229,027,912	255,625,422	286,447,310	290,123,847	271,351,538	259,112,950	280,244,440	299,738,864
Capital grants and contributions	47,256,549	68,386,096	124,182,030	95,268,969	58,859,929	7,642,252	50,238,182	49,569,607	31,634,976	48,872,828
Total governmental activities program revenues	675,840,474	605,278,498	641,010,580	619,845,695	619,922,626	560,231,985	581,247,951	555,597,917	556,122,980	605,265,854
Business-type activities: (2)										
Charges for services:										
AHCCCS — Acute Health Care program	908,814									
AHCCCS— ALTCS program	969,493									
Waste resources and recycling mgmt	667,376									
Housing Authority								6,741,213	5,717,592	4,656,105
Operating grants and contributions								15,529,154	16,300,111	17,062,511
Capital grants and contributions								1,440,065	337,818	280,121
Total business-type program revenues	2,545,683							23,710,432	22,355,521	21,998,737
Total primary gov't program revenues	$ 678,386,157	$ 605,278,498	$ 641,010,580	$ 619,845,695	$ 619,922,626	$ 560,231,985	$ 581,247,951	$ 579,308,349	$ 578,478,501	$ 627,264,591

Maricopa County
Changes in Net Position
(Continued)

	Fiscal Year									
	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
Net (Expense)/Revenue										
Governmental activities	$(1,055,925,803)	$(1,134,563,336)	$ (1,072,205,860)	$ (971,101,811)	$ (1,093,921,863)	$(1,202,083,718)	$ (1,121,736,937)	$(1,235,690,278)	$(1,538,777,436)	$ (1,395,942,360)
Business-type activities (2)	1,619,857							(1,359,928)	(1,127,927)	(171,348)
Total primary government net expense	$(1,054,305,946)	$(1,134,563,336)	$ (1,072,205,860)	$ (971,101,811)	$(1,093,921,863)	$(1,202,083,718)	$ (1,121,736,937)	$(1,237,050,206)	$(1,539,905,363)	$ (1,396,113,708)
General Revenues and other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for gen. purposes	$ 413,294,370	$ 449,499,249	$ 482,697,371	$ 519,651,976	$ 518,956,222	$ 504,805,017	$ 447,135,707	$ 429,235,095	$ 460,057,355	$ 492,533,082
Property taxes, levied for Flood Control District	65,513,238	69,462,089	73,506,944	72,753,878	66,723,260	61,210,182	53,647,040	39,287,012	43,266,625	49,311,618
Property taxes, levied for Library District	18,390,885	19,473,450	20,504,964	20,482,122	20,385,799	19,049,420	16,971,693	14,246,516	19,677,385	19,624,840
Property taxes, levied for Street Light District					5,432,863	5,026,752	5,026,752	6,070,638	6,014,834	4,651,612
Unrestricted share of state sales taxes	480,411,950	460,958,772	394,920,581	366,285,237	385,487,679	400,453,544	418,642,153	447,541,942	476,452,381	497,359,100
Sales tax – Jail construction & operation	145,389,597	138,063,948	116,878,703	107,094,680	112,451,803	118,052,954	124,595,909	133,929,831	140,492,834	146,246,549
Surcharge tax – Stadium District	6,288,093	6,132,465	5,304,565	4,668,705	4,989,933	5,192,003	5,217,452	5,394,707	4,915,704	4,772,596
Unrestr. share of state vehicle lic. tax	143,543,618	139,312,595	126,036,362	116,405,328	113,649,012	113,363,658	118,202,382	126,137,174	135,043,057	146,241,079
Grants and contributions not restricted to specific programs	1,844,364	1,814,394	4,097,990	2,652,085	2,728,933	2,802,089	2,781,842	3,011,264	2,749,905	3,285,655
Unrestricted investment earnings	55,405,747	72,729,140	36,013,917	21,884,398	14,815,018	18,135,778	6,678,917	2,150,743	6,720,371	8,411,227
Miscellaneous	10,346,066	11,474,763	12,247,649	11,756,380	15,198,561	17,062,806	17,514,472	24,138,258	11,801,107	12,947,665
Transfers	6,098,668									
Total governmental activities	1,346,526,596	1,368,920,865	1,272,209,046	1,243,634,789	1,260,819,083	1,265,154,203	1,216,414,319	1,231,143,180	1,307,191,558	1,385,385,023
Business-type activities: (2)										
Unrestricted investment earnings	684,104							89	44,661	14,686
Gain (loss) on disposal of capital assets									409,657	2,513,522
Miscellaneous	169,932							164,356	356,833	1,809,260
Special item – repayment agreement.									(468,781)	
Special item – forgiveness of debt									275,553	
Transfers	(6,098,668)									
Total business-type activities	(5,244,632)							164,445	617,923	4,337,468
Total primary government	1,341,281,964	$1,368,920,865	$1,272,209,046	$1,243,634,789	$ 1,260,819,083	$ 1,265,154,203	$ 1,216,414,319	$ 1,231,307,625	$ 1,307,809,481	$ 1,389,722,491
Change in Net Position										
Governmental activities	290,600,793	$ 234,357,529	$ 200,003,186	$ 272,532,978	$ 166,897,220	$ 63,070,485	$ 94,677,382	$ (4,547,098)	$ (231,585,878)	$ (10,557,337)
Business-type activities (2)	(3,624,775)							(1,195,483)	(510,004)	4,166,120
Total primary government	286,976,018	$ 234,357,529	$ 200,003,186	$ 272,532,978	$ 166,897,220	$ 63,070,485	$ 94,677,382	$ (5,742,581)	$ (232,095,882)	$ (6,391,217)

(1) Beginning fiscal year 2007, general government expenses include loss on disposal of capital assets. This amount was previously shown separately within general revenues on the Statement of Activities. For comparison purposes, for fiscal year 2006, loss on disposal of capital assets was reclassified on this schedule into general government

(2) From fiscal year 2008 through 2013, the County did not have any business-type activities.

Maricopa County
Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2006-07	2007-08	2008-09	2009-10	
General Fund					
Reserved	$ 26,503,298	$ 21,465,733	$ 20,929,952	$ 20,513,964	
Unreserved	444,964,280	512,125,107	410,035,269	489,009,836	
Total general fund	$ 471,467,578	$ 533,590,840	$ 430,965,221	$ 509,523,800	
All Other Governmental Funds					
Reserved	$ 23,264,984	$ 24,144,860	$ 22,105,351	$ 19,468,729	
Unreserved, reported in:					
Special revenue funds	306,244,082	339,553,123	366,227,240	408,964,189	
Capital projects funds	447,826,380	490,257,680	598,462,118	578,091,264	
Debt service funds	18,495,336	15,265,958	7,007,229	1,696,337	
Total all other governmental funds	$ 795,830,782	$ 869,221,621	$ 993,801,938	$ 1,008,220,519	

	Fiscal Year				
	2010-11	2011-12	2012-13	2013-14	2014-15
General Fund*					
Nonspendable	$ 20,372,794	$ 19,923,166	$ 19,144,202	$ 19,770,325	$ 17,405,417
Restricted					
Committed	162,000,000	159,000,000			
Assigned	225,405,703	88,432,960	230,066,825	113,712,308	82,953,184
Unassigned	21,623,906	35,578,965	28,619,600	7,490,426	16,042,494
Total general fund	$ 429,402,403	$ 302,935,091	$ 277,830,627	$ 140,973,059	$ 116,401,095
All Other Governmental Funds*					
Nonspendable	$ 2,774,433	$ 2,634,776	$ 2,451,776	$ 2,287,114	$ 4,897,508
Restricted	625,559,970	623,361,495	615,289,987	541,960,456	660,382,287
Committed	446,474,182	504,306,863	470,044,802	554,526,504	591,699,861
Assigned					
Unassigned	(9,454,552)	(8,028,141)	(7,751,843)	(2,385,853)	(5,105,739)
Total all other governmental funds (a)	$ 1,065,354,033	$ 1,122,274,993	$ 1,080,034,722	$ 1,096,388,221	$ 1,251,873,917

	Fiscal Year
	2015-16
General Fund*	
Nonspendable	$ 13,987,368
Restricted	
Committed	
Assigned	133,944,163
Unassigned	14,096,188
Total general fund	$ 162,027,719
All Other Governmental Funds*	
Nonspendable	$ 4,219,798
Restricted	589,023,438
Committed	573,918,793
Assigned	
Unassigned	(7,626,568)
Total all other governmental funds (a)	$ 1,159,535,461

*Fund Balance Classifications for fiscal year 2011 are changed due to the initial year of GASB Statement No.54 presentation
(a) This schedule was not adjusted for the fiscal year 2013 restatement to fund balance.

Maricopa County
Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year			
	2006-07	2007-08	2008-09	2009-10 (a)
Revenues				
Taxes	$ 640,375,614	$ 672,237,546	$ 686,964,346	$ 716,804,640
Licenses and permits	40,078,842	40,434,059	41,439,097	38,496,710
Intergovernmental	1,105,841,984	904,588,701	783,903,253	772,997,433
Charges for services	87,668,832	153,431,323	169,543,750	177,455,822
Fines and forfeits	31,641,869	32,061,172	37,360,387	35,152,334
Special assessments	3,929,786	5,284,808	4,841,432	4,377,292
Interest income				20,318,913
Miscellaneous	105,465,489	110,992,618	95,349,598	15,029,350
Total revenues	2,015,002,416	1,919,030,227	1,819,401,863	1,780,632,494
Expenditures				
General government	173,121,467	173,285,719	176,738,216	208,844,970
Public safety	813,297,449	882,964,097	895,818,537	825,412,465
Highways and streets	56,087,569	54,885,932	54,407,137	52,572,927
Health, welfare and sanitation	461,668,854	378,763,080	396,702,161	326,936,948
Culture and recreation	28,283,735	30,186,081	33,870,918	28,121,160
Education	15,218,331	14,677,474	8,523,122	7,684,473
Debt service				
Principal	16,297,518	15,607,476	18,833,968	15,914,149
Interest	6,030,238	11,441,406	10,026,110	9,246,731
Other	1,460,467	5,250	3,188	91,580
Payment to escrow agent				
Capital outlay	301,383,004	278,993,140	220,481,647	212,063,026
Total expenditures	1,872,848,632	1,840,809,655	1,815,405,004	1,686,888,429
Excess (deficiency) of revenues over expenditures	142,153,784	78,220,572	3,996,859	93,744,065
Other financing sources (uses)				
Transfers in	791,514,765	389,617,546	446,171,799	383,496,208
Transfers out	(785,416,097)	(386,617,546)	(446,171,799)	(383,459,515)
Capital lease agreements	25,720,244	29,953,944	20,121,941	
Proceeds from bond issuance	140,940,000			
Premium on refunding bonds	1,596,088			
Payment to escrow agent	(34,414,011)			
Loan Proceeds	1,217,018	10,106,857		
Total other financing sources (uses)	141,158,007	43,060,801	20,121,941	36,693
Net change in fund balances	$ 283,311,791	$ 121,281,373	$ 24,118,800	$ 93,780,758
Debt service as a percentage of noncapital expenditures	1.4%	1.7%	1.8%	1.7%

(a) Data was adjusted in fiscal year 2014.

Fiscal Year					
2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
$ 715,851,831	$ 704,104,717	$ 642,325,131	$ 615,127,234	$ 658,661,300	$ 700,515,589
41,372,329	57,136,150	43,803,739	44,295,063	46,201,667	48,262,561
802,853,910	827,075,550	870,032,708	879,890,750	918,331,602	981,754,741
185,637,288	160,595,034	170,891,803	158,418,054	159,083,257	168,530,522
34,094,367	31,006,029	30,760,368	28,981,715	25,235,245	25,493,837
5,432,863	5,026,752	5,068,492	6,070,638	6,014,834	4,651,612
13,829,194	17,305,398	6,264,554	1,028,984	6,074,604	8,430,222
15,477,441	18,164,312	28,665,945	16,886,275	16,239,536	14,674,505
1,814,549,223	1,820,413,942	1,797,812,740	1,750,698,713	1,835,842,045	1,952,313,589
193,235,111	168,967,810	151,832,578	135,670,741	149,081,146	150,486,509
829,965,019	873,303,867	871,928,815	960,017,951	1,005,051,315	1,028,863,167
53,297,470	49,416,837	48,459,526	51,635,626	54,006,764	53,598,284
384,436,682	435,449,254	425,526,752	400,282,296	404,729,045	420,071,249
30,005,985	30,792,212	33,003,716	36,936,932	36,529,631	39,798,518
8,927,278	12,731,152	18,255,308	26,506,855	28,096,030	30,097,656
15,728,150	18,406,034	15,290,371	20,742,071	17,866,397	11,306,342
8,558,856	7,671,184	5,844,641	5,391,181	4,726,682	13,032,602
1,249		132,718	1,250	1,215,938	26,350
		6,381,485			
320,011,115	279,162,786	251,067,940	228,759,097	213,487,827	236,196,502
1,844,166,915	1,875,901,136	1,827,723,850	1,865,944,000	1,914,790,775	1,983,477,179
(29,617,692)	(55,487,194)	(29,911,110)	(115,245,287)	(78,948,730)	(31,163,590)
677,002,927	499,886,853	483,487,756	516,830,224	379,355,888	400,522,300
(675,672,626)	(502,575,907)	(520,550,878)	(521,296,732)	(379,281,420)	(400,522,300)
				8,329,091	13,886,373
		25,140,000		185,580,000	
				15,633,417	
		(24,997,819)			(29,910,000)
1,330,301	(2,689,054)	(36,920,941)	(4,466,508)	209,616,976	(16,023,627)
$ (28,287,391)	$ (58,176,248)	$ (66,832,051)	$ (119,711,795)	$ 130,668,246	$ (47,187,217)
1.6%(a)	1.6%	1.7%(a)	1.6%	1.4%	1.4%

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
2006-07	$ 488,697,924	$ 480,411,950	$ 153,262,719	$ 107,593,116	$ 1,938
2007-08	528,041,133	460,958,772	148,862,871	102,751,593	1,160
2008-09	564,781,078	394,920,582	134,831,210	90,419,237	875
2009-10	605,041,255	366,285,238	124,579,510	84,950,511	131
2010-11	598,410,095	385,487,679	121,637,533	85,975,735	1,667
2011-12	580,859,760	400,453,543	122,011,906	78,928,602	322
2012-13	512,511,770	418,642,153	127,115,879	86,815,139	41
2013-14	475,802,697	447,541,942	135,565,922	89,630,002	0
2014-15	513,252,762	476,452,381	145,066,005	97,931,744	39
2015-16	549,496,444	497,359,100	156,925,539	102,652,222	13
Change 2007-16	12.4%	3.5%	2.4%	(4.6%)	(99.3%)

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
2006-07	$ 6,286,155	$ 145,389,597	$ 3,929,786	$ 1,385,573,185
2007-08	6,131,305	138,063,948	5,284,808	1,390,095,590
2008-09	5,303,690	116,878,703	4,841,432	1,311,976,807
2009-10	4,668,574	107,094,680	4,377,292	1,296,997,191
2010-11	4,988,266	112,451,803	5,432,863	1,314,385,641
2011-12	5,191,681	118,052,954	5,026,752	1,310,525,520
2012-13	5,217,411	124,595,909	5,068,492	1,279,966,794
2013-14	5,394,706	133,929,831	6,070,638	1,293,935,738
2014-15	3,564,212	140,492,834	6,014,834	1,382,774,811
2015-16	3,494,629	146,246,549	4,651,612	1,460,826,108
Change 2007-16	(44.4%)	0.6%	18.4%	5.4%

The Vehicle License Tax for fiscal year 2007 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.

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			
2006-07	$ 34,922,001	$ 1,372,693	$ 36,294,694	1.4348	$ 301,474,323	12.0%
2007-08	48,136,309	1,398,265	49,534,574	1.2970	431,682,163	11.5%
2008-09	56,831,715	1,471,920	58,303,635	1.2047	516,677,465	11.3%
2009-10	56,523,957	1,460,095	57,984,052	1.1629	516,184,657	11.2%
2010-11	48,247,443	1,415,100	49,662,543	1.2409	444,097,352	11.2%
2011-12	37,474,985	1,285,311	38,760,296	1.4679	359,683,508	10.8%
2012-13	33,136,394	1,264,061	34,400,455	1.4679	321,960,273	10.7%
2013-14	30,817,627	1,411,380	32,229,007	1.4637	310,300,015	10.4%
2014-15	33,658,024	1,421,622	35,079,646	1.5157	339,536,632	10.3%
2015-16	33,326,722	1,296,948	34,623,670	1.5757	338,995,111	10.2%

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
2006-07	1.1794	0.0000	0.2047	0.0507	1.4348
2007-08	1.1046	0.0000	0.1533	0.0391	1.2970
2008-09	1.0327	0.0000	0.1367	0.0353	1.2047
2009-10	0.9909	0.0000	0.1367	0.0353	1.1629
2010-11	1.0508	0.0000	0.1489	0.0412	1.2409
2011-12	1.2407	0.0000	0.1780	0.0492	1.4679
2012-13	1.2407	0.0000	0.1780	0.0492	1.4679
2013-14	1.2807	0.0000	0.1392	0.0438	1.4637
2014-15	1.3209	0.0000	0.1392	0.0556	1.5157
2015-16	1.3609	0.0000	0.1592	0.0556	1.5757

	Overlapping Rates						
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
2006-07	0.0000	0.0000	0.1200	0 – 3.8600	1.0646	0.8765 - 14.7188	0 - 2.9666
2007-08	0.0000	0.0000	0.1000	0 – 3.8600	0.9760	0.9413 - 8.7577	0 - 2.6736
2008-09	0.0000	0.0000	0.1000	0 – 3.3000	0.9386	0.6874 - 12.7204	0 - 2.2993
2009-10	0.0000	0.3306	0.1000	0 – 3.3000	0.8844	0.7773 - 10.8439	0 - 2.5074
2010-11	0.0000	0.3564	0.1000	0 – 3.3000	0.9728	0.7098 - 10.7955	0 - 2.4390
2011-12	0.0000	0.4259	0.1000	0 – 4.0500	1.2082	0.7566 - 10.7955	0 - 2.9084
2012-13	0.0000	0.4717	0.1000	0 – 6.1500	1.3778	0.7710 - 10.4523	0 - 3.8886
2013-14	0.0000	0.5123	0.1400	0 – 5.3000	1.5340	0.7463 - 10.2183	0 - 4.0399
2014-15	0.0000	0.5089	0.1400	0 – 5.6098	1.5187	0.7734 - 10.6361	0 - 1.9500
2015-16	0.0000	0.5054	0.1400	0 – 7.1179	1.4940	0.8514 - 11.1449	0 - 3.9715

Source: Maricopa County Department of Finance – Property Tax Division.

All tax rates are per $100 assessed valuation.

Maricopa County
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2015-16 Secondary Valuation	2015-16 Rank	2015-16 Percentage of Total County Assessed Value	2006-07 Secondary Valuation	2006-07 Rank	2006-07 Percentage of Total County Assessed Value
Arizona Public Service Company	$ 1,081,236,150	1	3.12%	$ 992,021,508	1	2.69%
Southwest Gas Corporation (T&D)	151,458,063	2	0.44%	159,660,774	4	0.43%
Qwest Corporation	141,676,486	3	0.41%	363,129,912	3	0.99%
Southern California Edison Co (T&D)	133,176,587	4	0.38%	155,928,213	5	0.42%
El Paso Electric Company (T&D)	119,735,509	5	0.35%	134,412,281	6	0.37%
Wal-Mart Stores Inc.	95,116,249	6	0.27%	85,044,078	9	0.23%
Arizona Solar One LLC	77,907,385	7	0.23%			
AT&T	77,886,205	8	0.22%			
Public Service Company of New Mexico (T&D)	69,688,803	9	0.20%	76,668,041	11	0.21%
Sundevil Power Holdings, LLC	65,266,335	10	0.19%			
Verizon Wireless	64,751,991	11	0.19%			
Target Corporation	54,081,831	12	0.16%	76,724,910	10	0.21%
New Harquahala Generating Co, LLC	52,725,000	13	0.15%			
Gila River Power, LLC	47,700,029	14	0.14%			
Southern Cal Public Power Authority (Palo Verde)	45,675,174	15	0.13%	59,826,579	14	0.16%
Mesquite Power LLC	44,432,745	16	0.13%	55,772,536	16	0.15%
Intel Corporation	42,107,998	17	0.12%	113,088,175	7	0.31%
Smith's Food & Drug Centers Inc.	39,298,742	18	0.11%			
Safeway Inc.	37,108,597	19	0.11%	75,795,857	12	0.21%
Host Kierland LP	35,121,020	20	0.10%			
Salt River Project				518,745,464	2	1.41%
Cox Communications				110,414,096	8	0.30%
Well Fargo Bank				66,322,076	13	0.18%
Scottsdale Fashion Square Partnership				58,605,216	15	0.16%
Panda Gila River, LP				51,158,695	17	0.14%
Freescale Semiconductor Inc.				44,037,852	18	0.12%
ABS SW Investor LLC				42,651,131	19	0.12%
Sheraton Phoenician				40,968,113	20	0.11%
Total Principal Taxpayers	$ 2,476,150,899		7.15%	$ 3,280,975,507		8.91%
Countywide Secondary Valuation	$ 34,623,670,323			$ 36,813,439,065		

Source: Maricopa County Assessor'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
2006-07	$ 484,223,277	$ 469,107,028	96.88	$ 10,001,258	$ 479,108,286	98.94
2007-08	519,814,623	503,200,873	96.80	13,734,020	516,934,893	99.45
2008-09	558,747,827	535,412,874	95.82	18,172,791	553,585,665	99.08
2009-10	587,695,910	562,196,230	95.66	17,582,947	579,779,177	98.65
2010-11	580,723,610	556,833,931	95.89	12,056,465	568,890,396	97.96
2011-12	559,042,706	541,115,030	96.79	11,148,323	552,263,353	98.79
2012-13	496,621,093	483,768,161	97.41	8,435,328	492,203,489	99.11
2013-14	463,734,687	454,630,238	98.04	6,173,682	454,630,238	98.04
2014-15	505,927,593	495,964,759	98.03	5,844,562	501,809,321	99.19
2015-16	539,956,426	532,594,860	98.64		532,594,860	98.64

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	Flood Control District	County Library	Total County
2006-07	$ 398,725,245	$ 67,096,622	$ 18,401,410	$ 484,223,277
2007-08	430,023,735	70,422,870	19,368,018	519,814,623
2008-09	463,492,311	74,674,333	20,581,183	558,747,827
2009-10	492,230,736	74,996,804	20,468,370	587,695,910
2010-11	492,224,342	68,019,592	20,479,676	580,723,610
2011-12	477,571,468	62,401,172	19,070,066	559,042,706
2012-13	425,111,491	54,584,578	16,925,024	496,621,093
2013-14	409,775,397	39,842,985	14,116,305	463,734,687
2014-15	442,762,977	43,660,332	19,504,284	505,927,593
2015-16	471,193,529	49,512,136	19,250,761	539,956,426

Source: Maricopa County Department of Finance – Property Tax Division.

Maricopa County
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

	Other Governmental Activities Debt					
Fiscal Year Ended June 30,	Lease Revenue Bonds	Lease Trust Certificates	Stadium District Rev. Bonds	Stadium District Loans (d)	Special Assessment	Bond Premium (d)
2006-07	$ 181,245,043	$ 6,812,000	$ 47,230,000	$ 978,394	$ 103,077	$ 7,237,834
2007-08	173,670,000	4,612,000	44,270,000	10,864,916	82,519	6,332,348
2008-09	163,900,000		41,165,000	10,465,338	193,591	5,426,862
2009-10	153,285,000		37,905,000	9,286,098	174,442	4,521,377
2010-11	142,140,000		34,515,000	8,106,857	120,533	3,615,891
2011-12	130,815,000		30,945,000	6,906,857	80,050	1,371,661
2012-13	120,350,000		22,440,000	5,706,857	64,679	706,020
2013-14	108,975,000		19,260,000		49,465	559,708
2014-15	97,135,000		16,010,000		44,727	16,046,812
2015-16	54,755,000		12,685,000		22,913	10,809,836

	Other Governmental Activities Debt			Business-Type Activities	
Fiscal Year Ended June 30,	Certificates of Participation	Capital Leases	Installment Purchase Agreements	Lease Revenue Bonds	Housing Authority Debt (e)
2006-07	$ 4,715,000	$ 33,039,132	$ 205,765	$ 29,957	$
2007-08	4,295,000	50,093,644			
2008-09	3,850,000	51,135,340			
2009-10	3,385,000	14,956,315			
2010-11	2,895,000	432,651			
2011-12					2,787,917 (d)
2012-13					3,609,943
2013-14					6,373,931
2014-15	185,580,000	8,329,091			6,432,523
2015-16	185,580,000	17,981,211			6,325,996

	Total Primary Government (c)(d)	Percentage of Assessed Property Value (a)	Per Capita (b)
2006-07	$ 281,596,202	0.78%	72.07
2007-08	294,220,427	0.59%	73.78
2008-09	276,136,131	0.47%	67.09
2009-10	223,513,232	0.39%	55.56
2010-11	191,825,932	0.39%	50.25
2011-12	172,906,485	0.45%	44.51
2012-13	152,877,499	0.44%	38.86
2013-14	135,218,104	0.42%	34.28
2014-15	329,578,153	0.94%	81.10
2015-16	288,159,956	0.83%	69.39

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 other governmental activities and business-type activities debt.
(d) Data was adjusted in fiscal year 2013 to include all long-term debt instruments and bond premium as reported in the basic financial statements.
(e) Beginning FY14, Housing Authority is reported in Business-Type Activities.

Maricopa County
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2006-07	2007-08	2008-09	2009-10	2010-11
Debt limit	$5,444,204,040	$7,430,186,074	$8,745,545,293	$8,697,607,759	$7,449,381,543
Total net general obligation debt					
Legal debt margin	$5,444,204,040	$7,430,186,074	$8,745,545,293	$8,697,607,759	$7,449,381,543
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

	Fiscal Year				
	2011-12	2012-13	2013-14	2014-15	2015-16
Debt limit	$5,814,044,507	$5,160,068,357	$4,834,351,022	$5,261,946,989	$5,193,550,548
Total net general obligation debt					
Legal debt margin	$5,814,044,507	$5,160,068,357	$4,834,351,022	$5,261,946,989	$5,193,550,548
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2015-16

Assessed Value	$ 34,623,670,323
Debt limit (15% of assessed value)	5,193,550,548
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	$ 5,193,550,548

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
2006-07	$ 6,838,436	$ 10,702,495	$ 2,820,000	$ 2,604,374	$ 5,424,374	126%	197%
2007-08	6,671,848	10,511,470	2,960,000	2,463,594	5,423,594	123%	194%
2008-09	5,714,998	9,993,478	3,105,000	2,317,532	5,422,532	105%	184%
2009-10	5,005,605	9,468,739	4,260,000	2,160,344	6,420,344	78%	147%
2010-11	5,322,380	9,255,676	4,569,241	2,029,943	6,599,184	81%	140%
2011-12	5,527,021	9,245,158	4,770,000	1,852,039	6,622,039	83%	140%
2012-13	5,183,923	4,360,173	3,900,000	610,378	4,510,378	115%	97%
2013-14	5,394,706	4,401,308	8,886,857	512,882	9,399,739	57%	47%
2014-15	3,564,657	4,275,019	3,250,000	440,946	3,690,946	97%	116%
2015-16	3,495,100	4,078,741	3,325,000	366,378	3,691,378	95%	110%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
2006-07	$ 27,874	$ 123,706	$ 51,819	$ 10,019	$ 61,838	45%	200%
2007-08	56,579	146,962	26,711	6,612	33,323	170%	441%
2008-09	108,555	204,154	36,968	14,395	51,363	211%	397%
2009-10	53,667	134,815	19,149	13,527	32,676	164%	413%
2010-11	28,253	98,077	53,909	11,082	64,991	43%	151%
2011-12	22,013	73,157	40,483	6,450	46,933	47%	156%
2012-13	29,361	81,996	15,371	5,151	20,522	143%	400%
2013-14	94	29,564	15,214	4,369	19,583	0%	151%
2014-15	0	17,554	4,738	4,374	9,112	0%	193%
2015-16	23,361	17,300	21,814	1,801	23,615	99%	73%

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				
	2006-07	2007-08	2008-09	2009-10	2010-11
Unemployment Rate (June 30,)					
County	2.9%	4.3%	8.0%	9.6% (1)	8.9% (1)
State	3.4%	4.8%	8.7%	10.5% (1)	9.5% (1)
United States	4.5%	5.5%	9.5%	9.5%	9.2%
Population/Income Statistics					
Income (in thousands)	$ 139,665,253	$ 145,880,680	$ 146,898,132	$ 140,351,646 (1)	$ 147,724,392
Population	3,907,492	3,987,942	4,115,811	4,023,132	3,817,117
Per Capita	$ 35,743 (1)	$ 36,580 (1)	$ 35,691 (1)	$ 34,886 (1)	$ 38,701

	Fiscal Year				
	2011-12	2012-13	2013-14	2014-15	2015-16
Unemployment Rate (June 30,)					
County	7.5% (1)	7.1%	6.4%	5.3%	5.3%
State	8.4% (1)	8.0%	6.9%	5.9%	5.8%
United States	8.2%	7.6%	6.1%	5.3%	4.90%
Population/Income Statistics					
Income (in thousands)	$ 156,763,179 (2)	$ 160,497,824 (2)	$ 167,439,604	$ 175,437,829	(3)
Population	3,884,705 (2)	3,933,712	3,944,859	4,063,700	4,152,800
Per Capita	$ 40,354 (2)	$ 40,801 (2)	$ 42,445	$ 43,172	(3)

Source: Workforce Informer Arizona at www.workforce.az.gov for unemployment rate and population. U.S. Department of Commerce Bureau of Economic Analysis for income data.

(1) Data was adjusted in fiscal year 2013.
(2) Data was adjusted in fiscal year 2014.
(3) Income and per capita estimates were not yet available for fiscal year 2016.

Maricopa County
Principal Employers
Current Year and Nine Years Ago

	2016			2007		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	50,816	1	2.65%	49,305	1	2.59%
Banner Health	35,406	2	1.85%	16,400	3	0.86%
Wal-Mart Stores	32,373	3	1.69%	28,800	2	1.51%
Fry's Food Stores	17,286	4	0.90%	11,780	8	0.62%
City of Phoenix	14,585	5	0.76%	14,166	4	0.74%
Wells Fargo	14,480	6	0.76%	11,800	7	0.62%
Maricopa County	13,567	7	0.71%	13,274	5	0.70%
Arizona State University	12,676	8	0.66%	12,083	6	0.63%
Dignity Health	12,100	9	0.63%			
University of Arizona	11,442	10	0.60%			
U.S. Postal Services				11,000	9	0.58%
Raytheon Co.				10,750	10	0.56%
Total for Principal Employers	214,731		11.20%	179,358		9.41%
Total Employment in Maricopa County As of June 30	1,917,400			1,906,900		

Source: The Phoenix Business Journal, Book of Lists
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 Ten Fiscal Years

	Fiscal Year									
Function/Program	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General Government										
Board of Supervisors	24	27	25	25	26	27	27	27	27	28
Call Center	33	33	33	27	27	27	27	27	27	27
County Assessor	358	365	361	322	323	329	324	320	322	315
County Manager	26	20	13	27	30	31	26	18	18	18
Elections	58	58	58	54	54	54	52	52	52	52
Facilities Management	264	271	232	182	184	194	125	136	137	165
Finance	56	56	49	40	41	43	44	35	39	39
Workforce Management & Development	53	17	52	47	44	43	116	46	46	46
Enterprise Technology	109	117	142	119	111	133	165	169	202	216
Internal Audit	20	20	20	17	17	17	19	19	18	18
Management and Budget	35	27	33	32	31	29	31	19	18	19
Materials Management	37	37	37	34	34	34	39	39	37	40
Other General Government	83	177	92	82	82	81	95	89	90	85
Recorder	84	84	85	63	63	63	62	62	56	56
Employee Health Initiatives	24	30	28	24	20	19	28	26	28	28
Treasurer	63	64	47	41	49	52	55	53	55	55
Deputy County Manager								13	12	12
Assistant County Manager								12	11	9
Public Safety										
Adult Probation	1,237	1,249	1,246	1,050	1,065	1,072	1,071	1,100	1,117	1,143
Clerk of Superior Court	772	776	768	679	680	674	671	675	683	680
Constables	31	31	32	30	35	35	36	36	36	36
County Attorney	1,037	1,033	1,023	977	887	918	945	936	946	984
Court System	2,206	2,291	2,280	2,167	2,176	2,204	2,248	2,271	2,335	2,387
Emergency Management	15	15	14	14	13	14	14	15	15	17
Flood Control	209	196	189	185	190	192	254	252	228	187
Juvenile Probation	951	957	902	758	752	733	708	693	689	703
Medical Examiner	73	91	91	76	77	78	86	87	88	88
Planning & Development	214	205	177	102	104	111	113	77	85	80
Public Fiduciary	36	36	35	33	33	41	41	41	42	44
Sheriff	3,835	3,850	3,810	3,695	3,607	3,588	3,602	3,689	3,928	3,982
Correctional Health	368	471	456	404	453	463	474	477	464	475
Deputy County Manager								40	13	16
Assistant County Manager								4	4	4
Highways and Streets										
Transportation	484	515	513	522	510	490	417	416	410	416
Health, Welfare and Sanitation										
Air Quality	164	165	257	205	180	143	141	141	142	145
Animal Control	158	156	167	168	168	169	165	165	170	169
Environmental Services	205	307	271	265	276	284	286	293	290	288
Human Services	471	461	435	342	397	385	380	364	372	399
Other Health, Welfare and Sanitation	50	7	7	9	9	12	10	11	11	11
Public Health	587	556	533	508	577	614	602	613	625	633
Solid Waste	18	23	29	31	31	29	28	23	23	22
Assistant County Manager								2	2	2
Culture and Recreation										
Library District	150	161	161	168	172	171	171	165	165	164
Parks and Recreation	90	92	90	85	85	86	84	83	81	78
Stadium District	5	5	5	3	5	5	5	5	5	5
Education										
Education Service	33	40	37	35	47	60	111	134	152	145
	14,726	15,092	14,835	13,647	13,665	13,747	13,898	13,970	14,316	14,531

Source: County Management and Budget Department

Maricopa County
Operating Indicators by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year 2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General Government										
County Assessor										
Number of parcels assessed	1,494,585	1,533,026	1,543,998	1,543,998	1,546,229	1,546,690	1,547,609	1,549,513	1,559,141	1,591,420
Elections										
Registered voters	1,529,223	1,588,186	1,834,377	1,820,851	1,919,175	1,868,255	1,915,531	1,973,543	1,972,381	2,030,837
Number voting (1)	899,484	1,380,571	1,380,571	1,380,571	1,004,125	1,004,125	1,390,836	1,390,836	877,187	877,187
Public Safety										
Adult Probation										
Probationers (including absconders)	31,405	30,617	30,666	31,160	31,093	30,660	29,684	28,704	27,568	29,031
Community service hours	680,989	517,816	586,723	407,628	327,894	299,018	290,650	365,718	407,905	443,009
Collections	$31,078,450	$ 29,590,772	$28,690,912	$26,396,659	$28,899,021	$28,442,000	$27,415,557	$27,337,265	$27,043,194	27,898,054
County Attorney										
Adult felony filings	38,694	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	31,902	33,889	31,179	29,918
Juvenile filings	14,401	N/A (2)	N/A (2)	N/A (2)	N/A (2)	N/A (2)	21,488	9,751	24,533	15,078
Flood Control District										
Linear miles of watercourses delineated	282	342	204	60	22	10	0	0	0	165
Presentation, consultation requests completed	30	965	160	121	153	209	673	697	23	19
Square miles of watershed studies completed	503	631	411	619	324	1,221	59	105	6	0
Drainage complaint investigations conducted <30 days	140	141	319	155	73	57	128	142	119	53
Justice Courts										
Annual new filings	412,558	435,744	725,654(3)	827,383	835,882	353,588	335,860	262,024	311,187	263,639
Total non-jury trials commenced	4,079	5,467	3,626	2,511	2,713	2,918	2,975	3,480	2,613	3,059
Total jury trials commenced	495	754	120	110	108	60	83	606	94	130
Juvenile Probation										
Population under 18 yrs old	951,049	1,110,894	1,133,112	1,155,774	1,007,861	1,026,014	1,028,018	1,048,579	1,023,993	1,098,556
Juveniles brought to detention	10,491	10,444	10,327	9,707	8,639	8,263(4)	7,227	6,698	6,165	5,218
Average detention length (days)	17	14	13	13	14	13(4)	15	14	15	14
Superior Court										
Annual Case Filings	162,856	177,892	190,330	192,303	222,137	203,670	202,545	204,578	201,236	195,310
Public Health										
Certified copies of birth or death certificates	324,777	354,316	374,678	365,671	292,162	270,648	270,266	257,152	288,837	330,800
Number of immunizations	235,573	279,778	275,724	229,251	157,894	138,596	132,330	127,417	122,321	113,016
Cases of communicable diseases investigated	3,031	8,795	9,671	11,728	10,853	10,501(4)	10,179	11,512	10,730	8,425
Culture and Recreation										
Library District										
Number of items circulated	4,531,500	5,911,180	7,179,520	7,481,836	7,507,016	7,792,398	8,079,755	8,264,133	7,396,715	7,386,698
Number of library cards issued	52,652	64,648	62,973	57,757	48,410	46,374	40,521	43,020	42,354	41,908
Number of print, media and electronic items	736,061	826,458	828,188	790,723	719,534	639,131	660,044	671,036	666,091	686,477
Education										
Superintendent of Schools										
School districts in Maricopa County	58	58	58	58	58	58	58	58	58	58
Home Schooled students	9,517	9,790	9,737	10,017	9,874	9,804	10,930	11,595	12,232	14,516
Private School students	27,606	29,283	19,213	20,215	18,098	16,958	19,579	18,395	19,526	20,122

(1) November general election data used for two fiscal-year time span (i.e., fiscal-year of election date and fiscal year immediately prior to election).
(2) Information unavailable for fiscal year.
(3) Significant increase due to photo enforcement.
(4) Data was adjusted during fiscal year 2013.

Note: Indicators for Highways and Streets is not available.
Source: Managing for Results – Strategic Plans and Performance Measures.

Maricopa County
Capital Asset Statistics by Function/Program
Last Ten Fiscal Years

Function/Program	Fiscal Year 2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16
General Government										
Facilities Management										
Number of buildings owned by Facilities	26	26	27	34	25	25	28	27	29	29
Number of buildings maintained by Facilities	177	175	167	160	178	194	196	198	202	203
Public Safety										
Flood Control District										
Operating alert stations	318	324	333	338	339	347	350	354	358	368
Justice Courts	23	23	25	25	25	25	26	26	26	26
Juvenile Courts	2	2	2	2	2	2	2	2	2	2
Sheriff										
Inmate beds available (incl. portable)	9,562	9,562	11,509	11,509	11,509	11,509	11,149	11,149	11,088	11,013
Number of jail facilities	6	6	6	6	6	6	6	6	6	6
Highways and Streets										
Transportation										
Miles of Road	5,205	5,420	5,232	5,284	5,267	5,244	5,383	5,386	5,378	5,411
Miles of road with paved surfaces	4,255	4,491	4,334	4,397	4,448	4,429	4,570	4,573	4,582	4,581
Number of major bridges	27	23	22	22	21	20	20	20	20	20
Number of total bridges	293	286	276	278	278	273	279	279	285	287
Health, Welfare and Sanitation										
Animal Care and Control										
Number of animal shelters	3	2	2	2	2	2	2	2	2	2
Public Health										
Number of public health facilities	2	2	2	2	2	2	2	20	21	21
Number of WIC facilities	2	2	2	2	2	2	2	15	15	15
Waste Resources and Recycling Mgmt										
Number of transfer stations	6	6	6	6	6	6	6	6	6	6
Culture and Recreation										
Library District										
Number of facilities owned	2	2	2	2	3	3	3	3	3	3
Facilities operated	13	13	15	14	14	14	14	14	15	16
Bookmobiles	1	1	0	0	0	0	0	0	0	0
Parks and Recreation										
Regional county parks	9	9	9	9	9	9	9	9	9	9
County managed golf courses	3	3	3	3	3	3	3	3	3	3
Total acres managed	119,185	119,257	119,257	119,257	119,257	119,257	119,257	119,257	119,257	119,257
Conservation areas	1	1	1	1	1	1	2	1	1	1
Stadium District										
Major league baseball field	1	1	1	1	1	1	1	1	1	1

Source: Various County Agencies.

Note: Indicators for Education are not available.

MARICOPA COUNTY

1871

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