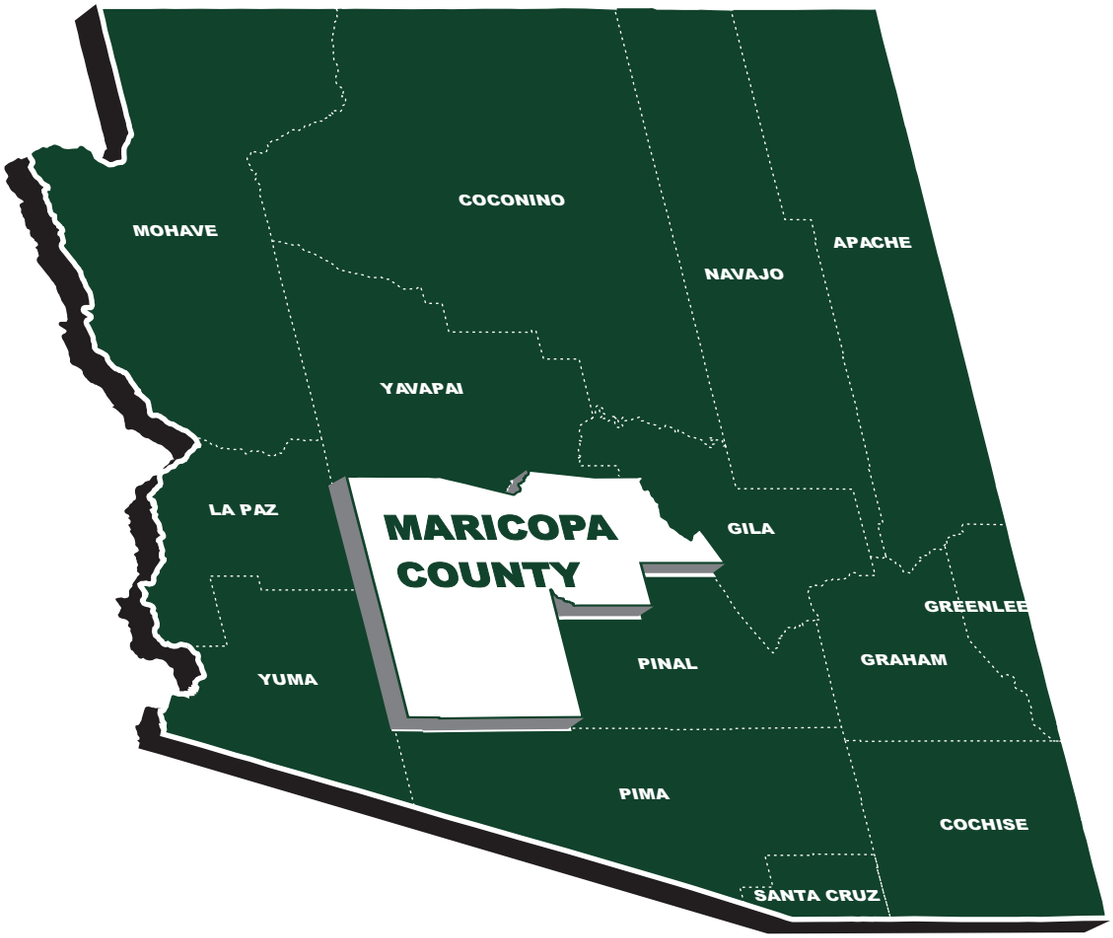
Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2009



Maricopa County, Arizona

www.maricopa.gov

Board of Supervisors

Fulton Brock
District 1

Don Stapley
District 2

Andrew Kunasek
District 3

Max Wilson
District 4

Mary Rose Wilcox
District 5

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2008 to June 30, 2009

Prepared By

Department of Finance

Shelby L. Scharbach, 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, 2009

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	3
Basic Financial Statements	
Definitions of Government-wide Financial Statements and Listing of Major Funds	17
Government-wide Financial Statements	
Statement of Net Assets	19
Statement of Activities	20
Fund Financial Statements	
Governmental Funds Financial Statements	
Balance Sheet	22
Statement of Revenues, Expenditures, and Changes in Fund Balances	24
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities	26
Proprietary Funds Financial Statements	
Statement of Net Assets	28
Statement of Revenues, Expenses, and Changes in Fund Net Assets	29
Statement of Cash Flows	30
Fiduciary Funds Financial Statements	
Statement of Fiduciary Net Assets	32
Statement of Changes in Fiduciary Net Assets	33
Basic Financial Statements – Notes	37
Required Supplementary Information	
Budgetary Comparison Schedules – General Fund and Major Special Revenue Fund	
General Fund	75
General Fund by Department	76
Detention Operations Fund	77
Note to Budgetary Comparison Schedules	78

Table of Contents (Continued)

For the Fiscal Year Ended June 30, 2009

	Page
Schedule of Agent Retirement Plans' Funding Progress	79
Note to Schedule of Agent Retirement Plans' Funding Progress	80
Modified Approach for Infrastructure Assets	81
Combining and Individual Fund Statements and Schedules	
Listing of Nonmajor Governmental Funds	85
Governmental Funds	
Combining Balance Sheet – Nonmajor Governmental Funds	92
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances – Nonmajor Governmental Funds	108
Schedules of Revenues, Expenditures, and Changes in Fund Balances – Budget and Actual	
Special Revenue Funds	
Adult Probation Fees Fund	125
Adult Probation Grants Fund	126
Air Quality Fees Fund	127
Air Quality Grants Fund	128
Animal Control Field Operations Fund	129
Animal Control Grants Fund	130
Animal Control License/Shelter Fund	131
Ballpark Operations Fund	132
Cactus League Operations Fund	133
CDBG Housing Trust Fund	134
Check Enforcement Program Fund	135
Child Support Enhancement Fund	136
Children's Issues Education Fund	137
Clerk of Court Fill the Gap Fund	138
Clerk of the Court EDMS Fund	139
Clerk of the Court Grants Fund	140
Conciliation Court Fees Fund	141
Correctional Health Grants Fund	142
County Attorney Fill the Gap Fund	143
County Attorney Grants Fund	144
County Attorney RICO Fund	145
County School Indirect Cost Fund	146
Court Document Retrieval Fund	147
Criminal Justice Enhancement Fund	148
Del Webb Special Revenue Fund	149
Diversion Fund	150
Domestic Relations Mediation Education Fund	151
Elections Grants Fund	152
Emergency Management Fund	153
Environmental Services Environmental Health Fund	154
Environmental Services Grants Fund	155
Events Center Fund	156

Table of Contents (Continued)

For the Fiscal Year Ended June 30, 2009

	Page
Special Revenue Funds (Continued)	
Expedited Child Support Fund	157
Flood Control Fund	158
General Government Grants Fund	159
Human Services Grants Fund	160
Inmate Health Services Fund	161
Inmate Services Fund	162
Judicial Enhancement Fund	163
Justice Court Judicial Enhancement Fund	164
Justice Court Special Revenue Fund	165
Juvenile Probation Diversion Fund	166
Juvenile Probation Grants Fund	167
Juvenile Probation Special Fees Fund	168
Juvenile Restitution Fund	169
Lake Pleasant Recreation Services Fund	170
Law Library Fees Fund	171
Legal Defender Fill the Gap Fund	172
Library District Fund	173
Library District Grants Fund	174
Medical Examiner Grants Fund	175
Palo Verde Fund	176
Parks and Recreation Grants Fund	177
Parks Donations Fund	178
Parks Enhancement Fund	179
Parks Souvenir Fund	180
Parks Spur Cross Ranch Conservation Fund	181
Planning and Development Fees Fund	182
Probate Fees Fund	183
Public Defender Fill the Gap Fund	184
Public Defender Grants Fund	185
Public Defender Training Fund	186
Public Health Fund	187
Public Health Fees Fund	188
Recorder's Surcharge Fund	189
School Communication Expense Fund	190
School Grants Fund	191
School Transportation Fund	192
Sheriff Donations Fund	193
Sheriff Grants Fund	194
Sheriff Jail Enhancement Fund	195
Sheriff RICO Fund	196
Small School Service Fund	197
Solid Waste Grants Fund	198
Solid Waste Management Fund	199
Spousal Maintenance Enforcement Enhancement Fund	200
Superior Court Fill the Gap Fund	201
Taxpayer Information Fund	202
Transportation Grants Fund	203
Transportation Operations Fund	204
Trial Court Grants Fund	205
Trial Court Special Revenue Fund	206
Victim Compensation Interest Fund	207
Victim Compensation Restitution Fund	208
Victim Location Fund	209

	Page
Special Revenue Funds (Continued)	
Waste Management Fund	210
Waste Tire Fund	211
Debt Service Funds	
County Improvement Debt Fund	212
Stadium District Debt Service Fund	213
Capital Projects Funds	
County Improvement Fund	214
Detention Capital Projects Fund	215
Flood Control Capital Projects Fund	216
General Fund County Improvements Fund	217
Intergovernmental Capital Projects Fund	218
Library District Capital Improvement Fund	219
Long Term Project Reserve Fund	220
Transportation Capital Projects Fund	221
Schedule of Capital Projects – Budget and Actual	
All Capital Improvement Projects	222
Internal Service Funds	
Listing of Internal Service Funds	229
Combining Statement of Net Assets	230
Combining Statement of Revenues, Expenses, and Changes in Net Assets	232
Combining Statement of Cash Flows	234
Agency Fund	
Listing of Agency Fund	239
Statement of Changes in Assets and Liabilities	240

Statistical Section

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

Maricopa County Officials

BOARD OF SUPERVISORS

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

♦♦♦

COUNTY MANAGER

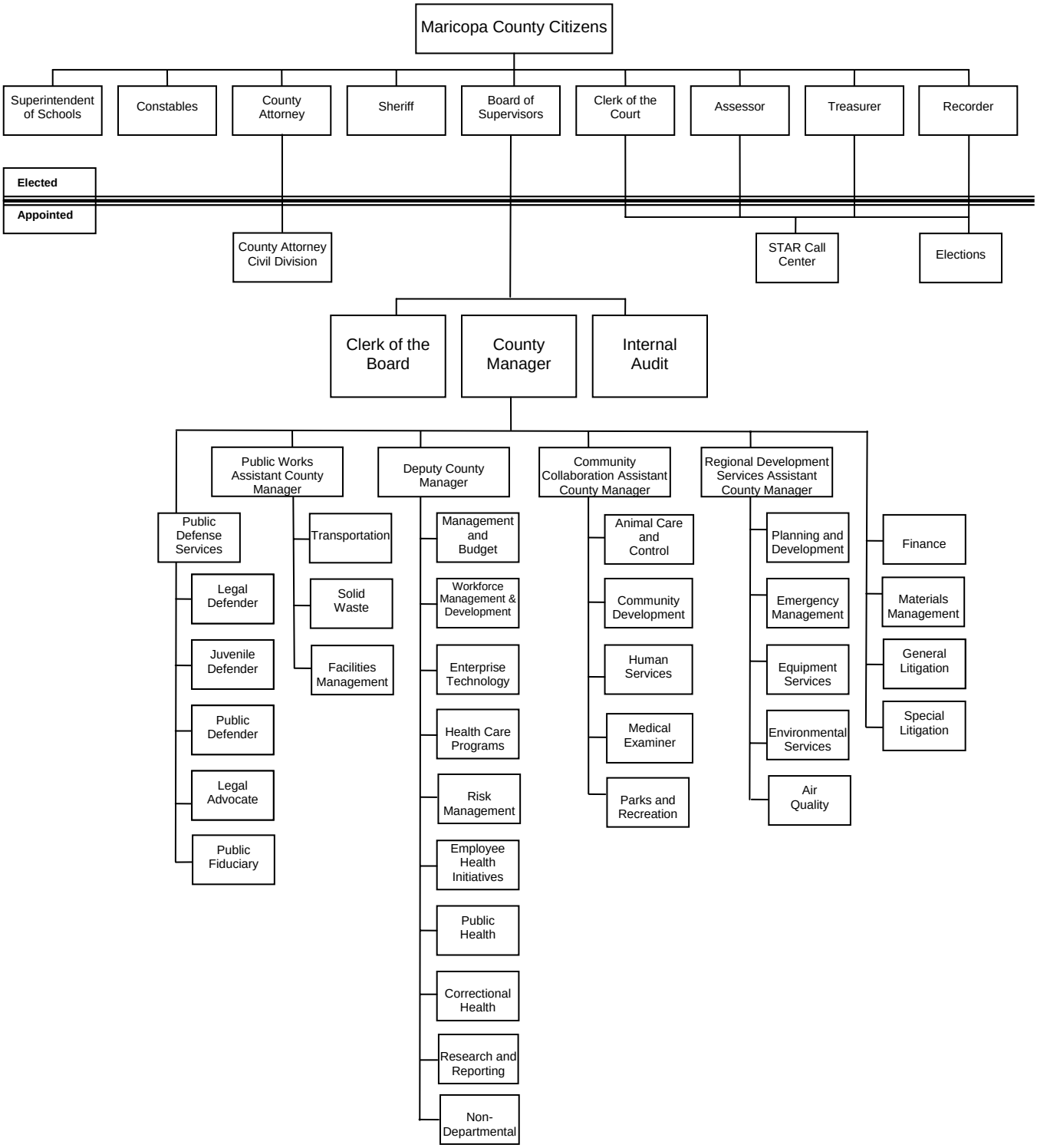
David R. Smith

♦♦♦

CHIEF FINANCIAL OFFICER

Shelby L. Scharbach

Organizational Chart



Maricopa County

County Administrative Office

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10th Floor
Phoenix, AZ 85003-2143
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December 22, 2009

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, 2009.

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, 2009, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors expressed an unqualified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2009. The auditors concluded that the financial statements were considered fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

GAAP requires management's discussion and analysis (MD&A) immediately following the independent auditor's 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 Arizona Department of Commerce, at July 1, 2008, Maricopa County contained 60.15 percent of the states total population (www.azcommerce.com). The County occupies 9,224 square miles of which 2,128 square miles are incorporated. 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 includes in its financial statements all activities of the County and its component units. Component units are legally separate entities for which the County is considered to be financially accountable. See Note 1 to the Notes to the Financial Statements - Summary of Significant Accounting Policies for additional information.

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

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

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 Wal-Mart, Banner Health Systems, Wells Fargo & Co. and various local governments (The 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 around and many people come to the area during the winter months. Maricopa County is the home to teams from major league professional sports, which include the Arizona Cardinals of the National Football League (NFL), Phoenix Suns of the National Basketball Association (NBA), Arizona Diamondbacks of the Major League Baseball (MLB) and the Phoenix Coyotes of the National Hockey League (NHL). Maricopa County also hosts twelve major league baseball teams for the annual spring training Cactus League. Maricopa County is also a host to other major sporting events such as the FBR Open, formerly known as the Phoenix Open, golf tournament, and Phoenix International Raceway, which hosts two major NASCAR events each year. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Insight Bowl.

As Arizona's economy starts to recover from the economic downturn, it is projected that job growth will begin by the end of 2010 due to the Federal government economic stimulus spending, low interest rates, the injection of liquidity into financial institutions, and stable prices for goods to motivate some increased levels of purchasing (www.workforce.az.gov). Maricopa County's unemployment rate increased to 8.7 percent as of October 2009, which remains below both the State of Arizona and the United States unemployment rates of 9.3 percent, and 10.2 percent, respectively (www.azcommerce.com).

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 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 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 Facilities Management Department. 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.

Due to the economic downturn, the County has cancelled, delayed or downsized projects in order to concentrate efforts on continuing the new Court Tower project. The Court Tower project has a budget of $339.5 million and is scheduled for completion in November 2011. The Court Tower is to be located adjacent to the downtown County Court complex in Phoenix. The 682,792 square foot project includes 32 courts, jury assembly, in-custody holding, and secure judicial parking.

Debt Management – Maricopa County utilizes a modified "pay as you go" financial policy for large capital improvement 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. The use of "pay as you go" for the Court Tower project is estimated to save taxpayers $191 million in estimated debt service payments over twenty years. In addition, this funding philosophy will allow the County to avoid assessing a secondary tax levy for debt service for the Court Tower that would have cost the average taxpayer approximately $9.00 annually.

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 30. Deposits and investments held outside of the Treasurer's Investment Pool represent a small portion of the County's total investments.

It is the County's investment policy to: collateralize all deposits by at least 101 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, 2008. 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 of this report could not be accomplished without the efficient and dedicated services of the Department of Finance staff, the assistance of administrative personnel in the various departments, and the competent service of the Office of the Auditor General. We appreciate all of those who assisted in and contributed to the preparation of this report. We also wish to express our sincere appreciation to the Board of Supervisors for their support in planning and overseeing the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

David R. Smith
County Manager

Shelby L. Scharbach
Chief Financial Officer

Maricopa County
Citizens Audit Advisory Committee

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

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

June 30, 2009

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 2008-2009)

The Citizens Audit Advisory Committee:

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

Respectfully,

Chairman Ryan Brownsberger

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, 2008

A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.

President

Executive Director

FINANCIAL SECTION

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Basic Financial Statements - Notes

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

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

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

We have audited the accompanying financial statements of the governmental activities, aggregate discretely presented component units, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2009, which collectively comprise the County's basic financial statements as listed in the table of contents. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of three departments and a discretely presented component unit, the Housing Authority, which account for the following percentages of the assets, liabilities, revenues and other sources, and expenses or expenditures and other uses of the opinion units affected:

Opinion Unit/Department	Assets	Liabilities	Revenues/ Sources/ Additions	Expenses/ Expenditures/Uses/ Deductions
Government-wide Statements				
Governmental activities:				
Stadium District	7.37%	9.60%	0.62%	0.89%
Risk Management	1.24%	11.51%	0.07%	0.00%
Employee Benefits Trust	1.33%	2.96%	0.14%	0.00%
Aggregate discretely presented component unit:				
Housing Authority	100.00%	100.00%	99.40%	99.52%
Fund Statements				
Aggregate remaining fund information:				
Stadium District	0.98%	0.05%	0.09%	0.09%
Risk Management	2.00%	32.01%	0.24%	0.19%
Employee Benefits Trust	2.15%	8.22%	0.86%	0.81%

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

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

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, aggregate discretely presented component units, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2009, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

The Management's Discussion and Analysis on pages 3 through 14, the Budgetary Comparison Schedules on pages 75 through 78, the Schedule of Agent Retirement Plans' Funding Progress on pages 79 and 80, and the Infrastructure Assets information on page 81 are not required parts of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

Debbie Davenport
Auditor General

December 22, 2009

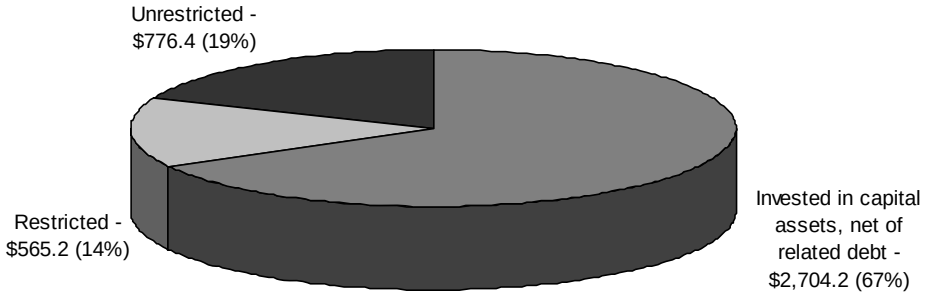
Management's Discussion and Analysis

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

Financial Highlights

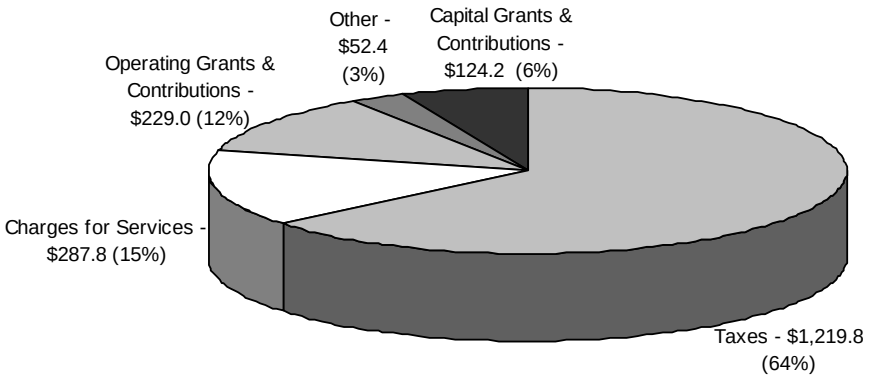
- The total assets of the County exceeded its liabilities at the close of the fiscal year by $4,045.8 million (net assets), an increase of 5.2 percent from the prior year. Of this amount, $776.4 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.

Composition of Net Assets
(in millions)



- The County's total net assets as reported in the Statement of Activities increased by $200.0 million from the prior year. The County's primary sources of revenue are from taxes, charges for services, and grants and contributions.

Revenue Sources
(in millions)



- The County's governmental funds reported combined fund balances of $1,424.8 million, an increase in fund balance of $22.0 million over the prior fiscal year. Approximately 97.0 percent of the combined fund balances or $1,381.7 million is unreserved and available to meet the County's current and future needs.

- Unreserved fund balance for the General Fund decreased by 19.9 percent to $410.0 million; approximately 46.6 percent of total General Fund expenditures. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.

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 92.

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

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

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

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues *(governmental activities)* from other functions that are intended to recover all or a portion of their costs through user fees and charges *(business-type activities)*. The governmental activities of the County include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; education; and interest on long-term debt. The County has no business-type activities.

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 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 Housing Authority of Maricopa County and Maricopa County Sports Commission are reported as discretely presented component units. However, during the year, the County Board of Supervisors voted to terminate the Phoenix Regional Sports Commission, see Note 1 – Summary of Significant Accounting Policies for further information.

The Government-wide financial statements can be found on pages 19-21 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 five 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 and General Fund County Improvements 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 92 of this report.

  The governmental funds financial statements can be found on pages 22-26 of this report.

- ***Proprietary funds*** are used to account for the County's internal service funds. *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.

  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 230 of this report.

  The proprietary fund financial statements can be found on pages 28-30 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 32-33 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 37-71 of this report.

Required Supplementary Information is presented concerning the County's General Fund and Detention Operations Fund. A budgetary comparison schedule has been provided for both of these funds to demonstrate compliance with budget and additional information is provided by the Note to Budgetary Comparison Schedules. Also presented is the schedule of funding progress for the County's two agent

retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 75-81 of this report.

Government-wide Financial Analysis

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

Net Assets

Net assets may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Assets of the County for June 30, 2009, as compared to the prior year.

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

	Governmental Activities		
	2009	2008*	% Chg P/Y
Current and other assets	$ 1,713.5	$ 1,683.0	1.8%
Capital assets	2,886.5	2,741.8	5.3
Total assets	4,600.0	4,424.8	4.0
Current liabilities	180.1	196.0	(8.1)
Long-term liabilities	374.1	383.0	(2.3)
Total liabilities	554.2	579.0	(4.3)
Net assets			
Invested in capital assets, net of related debt	2,704.2	2,546.8	6.2
Restricted	565.2	526.2	7.4
Unrestricted	776.4	772.8	0.5
Total net assets	$ 4,045.8	$ 3,845.8	5.2

* Net assets and capital assets amounts for fiscal year 2008 were restated for various infrastructure adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

By far, the largest portion - $2.7 billion or 67 percent - of the County's net assets reflects the investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, infrastructure and construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. Net assets invested in capital assets increased by $157.4 million due to an increase in net capital assets of $144.7 million, which was magnified by a decrease in capital related debt, net of unspent proceeds, of $22.1 million. The change in capital related debt, net of proceeds, included a decrease in capital related debt of $15.0 million and a decrease in unspent proceeds of $2.3 million. The decrease in capital related debt was a result of the payment of regularly scheduled debt payments and was not due to any early debt refunding. The large increase in capital assets is mainly attributed to Transportation infrastructure capital projects, which increased $138.4 million from the prior year. These projects are accounted for in the Transportation Capital Projects Fund, which had capital outlay expenditures of $65.0 million. In addition to the Transportation infrastructure assets resulting from capital outlay, the County received $106.6 million in donated Transportation infrastructure from other jurisdictions.

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 assets, $565.2 million or approximately 14 percent, represents resources that are subject to external restrictions on how they may be used. This component increased by $39.0 million from the prior year.

The final component consists of unrestricted net assets, $776.4 million or 19 percent, and may be used to meet the County's ongoing obligations. Unrestricted net assets increased from fiscal year 2008 by $3.6 million.

Both the increases in the restricted and unrestricted net assets can be attributed to revenues exceeding expenses for the fiscal year. Although the economic environment is in a decline, with less revenue collected than the prior year, the County was able to ensure that expenses did not exceed revenues by employing a conservative approach to forecasting and budgeting. The County minimized the negative impact of the economy by utilizing budget balancing tactics, while still providing the citizens with mandated services.

Changes in Net Assets

As discussed previously, the County's total net assets of $4.0 billion increased by $200.0 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2009 compared to the prior year and indicates the changes in net assets for governmental activities:

	Governmental Activities		% Chg
	2009	2008*	P/Y
Revenues:			
Program revenues:			
Charges for services	$ 287.8	$ 273.5	5.2%
Operating grants and contributions	229.0	263.4	(13.1)
Capital grants and contributions	124.2	68.4	81.6
General revenues:			
Taxes	1,219.8	1,282.9	(4.9)
Other	52.4	86.0	(39.3)
Total Revenues	1,913.2	1,974.2	(3.1)
Expenses:			
General government	174.7	182.9	(4.5)
Public safety	984.6	965.9	1.9
Highways and Streets	90.3	143.4	(37.1)
Health, welfare and sanitation	403.8	383.9	5.2
Other**	59.8	63.7	(6.0)
Total Expenses	1,713.2	1,739.8	(1.5)
Change in net assets	200.0	234.4	(14.6)
Net assets – beginning, as restated	3,845.8	3,611.4	6.5
Net assets – ending	$4,045.8	$3,845.8	5.2

* Net assets for fiscal year 2008 were adjusted by $4.6 million for various Transportation infrastructure adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

** The functions of culture and recreation, and education along with 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. Capital outlay expenditures exceeded depreciation expense in the current period by $131.1 million. This increase is offset by disposals and other miscellaneous capital asset transactions, such as donations, totaling $14.3 million.

In the government-wide Statement of Activities, the significant revenues reported included taxes (County-levied, general sales, and vehicle license taxes), charges for services, and operating grants, which represent 65.8, 15.0 and 12.0 percent, respectively, of total governmental activities revenues for fiscal year 2009. Tax revenues in total decreased by $63.1 million from the prior year. All tax revenues, with the exception of property taxes, decreased from the prior year, which is a result of the declining economic environment. The increase in property taxes of $38.3 million in fiscal year 2009 was offset by decreases in sales taxes, other County-levied taxes, and vehicle license taxes of $66.0, $22.0, and $13.3 million, respectively. Fiscal year 2009 property tax revenue continued to increase from the prior year even with current falling housing values as there is a lag period between the actual decline in market value and when that decline is recognized for the assessed valuation used for the property tax rate and levy. The primary assessed valuations applicable to fiscal year 2010 are anticipated to decrease. Charges for services revenue increased $14.3 million from the prior year primarily from the reclassification of $21.9 million in Transportation intergovernmental charges for services from the intergovernmental revenue line-item to the charges for services line-tem, which resulted in a corresponding decrease in operating grants and contributions revenue. Thus, this increase does not represent additional charges for services revenue realized by the County or an actual drop in operating contributions for the year. Including the reclassification based decrease discussed above, operating grants and contributions decreased $34.4 million in total from the prior year. Although capital grants and contributions represents only 6.5 percent of the County's total revenues, it increased $55.8 million from the prior-year due to additional donations and contributions related to infrastructure assets. During fiscal year 2009, the County received a total of $111.6 million in Flood Control and Transportation infrastructure assets from other jurisdictions compared to $45.4 million in fiscal year 2008.

Tax and other operating revenues provide the principal support for the functions of the County, which include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education. Although, total expenses remained consistent with the prior year, decreasing only $26.6 million or 1.5 percent, fluctuations within the functional classifications occurred between fiscal years 2008 and 2009. The most significant fluctuations were in the public safety; highways and streets; and health, welfare and sanitation functions, with net changes of $18.7, ($53.1), and $19.9 million, respectively. The increase in public safety function expenses is primarily attributable to the State Budget Neutrality Compliance Fund payment of $24.2 million, of which $17.9 million was paid from the public safety function. See page 10 for more information. The decrease in highways and streets expenses is primarily due to a decrease in the amount of capital outlay not resulting in a capital asset of $16.9 million from the prior year. As a higher amount of capital outlay was reclassified as an asset, the amount expensed on the government-wide statements decreased. In addition, the decrease in expenses is also due to a decrease in asset deletions, including infrastructure related assets, of $17.3 million, which resulted in a lower loss on disposal of assets in fiscal year 2009 from the prior year. The increase in health, welfare, and sanitation expenses is primarily due to the State Budget Neutrality Compliance Fund payment of which $3.2 million was paid from the health, welfare and sanitation function and additional ALTCS withholdings of $8.0 million from the prior fiscal year. See page 10 for more information.

Financial Analysis of the County's Funds

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

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

As of June 30, 2009, the governmental funds reported combined fund balances of $1,424.8 million and an increase in fund balance of $22.0 million over the prior fiscal year. Approximately 97.0 percent of the combined fund balances or $1,381.7 million is available to meet the County's current and future needs (unreserved fund balance). The remaining fund balance is reserved for inventories, intergovernmental loans, advances and debt service.

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

The General Fund is the County's primary operating fund. At the end of the current fiscal year, unreserved fund balance of the General Fund was $410.0 million, while total fund balance was $431.0 million. This represents a decrease in the unreserved fund balance from the prior year of $102.1 million, or 19.9 percent. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to the total fund expenditures. Unreserved fund balance represents 46.6 percent of the total fiscal year 2009 General Fund expenditures, while total fund balance represents 49.0 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

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

The Detention Operations Fund accounts for the jail tax revenue along with transfers from the General Fund for maintenance of effort (MOE). The MOE transfer from the General Fund is used to support the jail detention operations. Arizona Revised Statutes require the County to calculate the maintenance of effort transfer on an annual basis. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $190.8 million, of which more than 99 percent is unreserved. This was an increase in total fund balance of $35.1 million, or 22.6 percent, from the prior fiscal year. Although the fund had more expenditures than revenues by $134.1 million, the increase in fund balance can be attributed to net transfers of $169.1 million, which was a net increase of $35.3 million over the prior year. Transfers from the General Fund for maintenance of effort were $170.1 million while transfers to the Detention Capital Projects Fund were $951.0 thousand. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

The County Improvement Debt Fund is a debt service fund that accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; Lease Trust Certificates, Series 2004; and other long-term obligations. At the end of the current fiscal year, unreserved fund balance of the County Improvement Debt Fund was $7.0 million, while total fund balance was $15.8 million.

The County Improvement Fund is a capital projects fund that accounts for capital projects funded through the issuance of long-term obligations. Projects currently funded include justice and administrative facilities. At the end of the current fiscal year, fund balance of the County Improvement Fund was $1.7 million, all of which is unreserved.

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, administrative and parks facilities. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was $419.8 million, all of which is unreserved.

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

Revenues Classified by Source
Governmental Funds
(in millions)

	2009		2008		Increase/(Decrease)	
Revenues by Source	Amount	Percent of Total	Amount	Percent of Total	Amount	% Chg P/Y
Taxes	$ 687.0	38%	$ 672.2	35%	$ 14.8	2.2%
Intergovernmental	783.9	43	904.6	47	(120.7)	(13.3)
Charges for services	169.5	9	153.4	8	16.1	10.5
Other	179.0	10	188.8	10	(9.8)	(5.2)
Totals	$ 1,819.4	100%	$ 1,919.0	100%	$ (99.6)	(5.2)

During fiscal year 2009, the County experienced a decrease in governmental revenues from the previous year of $99.6 million, a 5.2 percent decrease. This decrease in revenue is mainly attributable to the decrease in sales tax related revenues for the General Fund and Detention Operations Fund of $66.0 and $21.2 million, respectively, as detailed below.

Intergovernmental and taxes revenues comprise 81 percent of total governmental funds revenue. Taxes revenues increased from fiscal year 2008 as a result of additional property tax revenue of $32.9 million, which was a result of an increase in assessed valuations. Fiscal year 2009 property tax revenue continued to increase from the prior year even with the continued decline in housing values as there is a lag period between the actual decline in market value and when that decline is recognized for the assessed valuation used for the property tax rate and levy. This increase in property tax revenue was partially offset by a decrease in jail tax revenue of $21.2 million in the Detention Operations Fund, which is a result of the continued decline of sales tax revenues in the County and State due to the ailing economy. Likewise, the decrease in intergovernmental revenue was mainly attributed to a decrease in the sales tax apportionment, as reported in the General Fund, of $66.0 million. As with the jail tax revenue, the decrease in General Fund sales tax apportionment is due to the continued downturn in the County's and State's economy. Intergovernmental revenue also decreased due to the reclassification of Transportation cost-sharing revenue from intergovernmental to charges for services, for which the County received $22.0 million in fiscal year 2008. This reclassification of cost-sharing revenue resulted in an increase in charges for services revenue over the prior-year, but does not represent a true increase in revenue.

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

Expenditures by Function
Governmental Funds
(in millions)

	2009		2008		Increase/(Decrease)	
Expenditures by Function	Amount	Percent of Total	Amount	Percent of Total	Amount	% Chg P/Y
General government	$ 176.7	10%	$ 173.3	9%	$ 3.4	2.0%
Public safety	895.8	49	883.0	48	12.8	1.4
Health, welfare and sanitation	396.7	22	378.8	21	17.9	4.7
Capital outlay	220.5	12	279.0	15	(58.5)	(21.0)
Other	125.7	7	126.7	7	(1.0)	(.8)
Totals	$ 1,815.4	100%	$ 1,840.8	100%	$ (25.4)	(1.4)

Expenditures from governmental fund types for fiscal year 2009 decreased by $25.4 million, a 1.4 percent decrease from the prior year. Although expenditures decreased overall, general government, public safety and health, welfare and sanitation experienced a total increase of $34.1 million from the prior year. This increase is primarily attributable to an increase in payments to the State of Arizona of $32.2 million from the prior year for additional ALTCS withholdings of $8.0 million and State Budget Neutrality Compliance Fund payments of $24.2 million. The State Budget Neutrality Compliance Fund payment was

pursuant to Arizona State Laws 2008, Chapter 288, Section 10, a result of the State of Arizona fiscal year 2009 budget balancing initiatives. The decrease in capital outlay expenditures is partially due to the County-wide capital purchasing freeze implemented in March 2008 as a response to the economic downturn. The capital outlay decrease is also due to the completion of several major capital projects funded through Lease Revenue Bonds and accounted for in the County Improvement Fund, for which capital project expenditures decreased $29.9 million from the prior year.

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in an increase in revenues of $211.0 thousand and an increase in expenditures of $23.2 million. The increase in budgeted expenditures was primarily a result of an increase in the contingency budget in the General Government Department. Due to revenue shortfalls, contingency expenditures were utilized to help balance the budget. A significant unfavorable revenue variance, as compared to the budget, was incurred for intergovernmental revenues of $73.8 million. This variance is primarily due to state shared sales taxes received being less than anticipated due to the decline in the state's economic environment. Significant favorable expenditure variances, as compared to the budget, were incurred in the General Government Department (general government function) of $203.7 million. These savings were a result of spending from the contingency and reserve funds that was less than anticipated. 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 as of June 30, 2009, was $2.9 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 11 – Capital Assets).

The Flood Control District infrastructure assets consist of drainage systems, dams, flood channels and canals. Flood Control infrastructure is reported using the depreciation approach and the County uses the straight-line method of depreciation on these assets. At June 30, 2009, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $242.5, $234.8, and $154.2 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 2009, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by ($2,181,608) and $1,864,234 from the estimated costs for the roadway and bridge system, respectively. Roadway system actual maintenance and preservation costs exceeded estimated costs as funds originally budgeted for capital purchases were reallocated for roadway maintenance. These funds were not included in the original estimated costs. Bridge maintenance and preservation costs fell below the estimated costs as two bridge repair projects were delayed due to final review and approval of the design plans. See Required Supplementary Information on page 81 for additional information. At June 30, 2009, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $247.4, $645.9, and $25.3 million, respectively.

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

	Governmental Activities			
	2009	2008*	$ Change	% Change
Land	$ 614.8	$ 569.8	$ 45.0	7.9%
Infrastructure	645.7	573.6	72.1	12.5
Buildings and improvements (net of accumulated depreciation)	1,119.9	1,126.1	(6.2)	(0.6)
Machinery and equipment (net of accumulated depreciation)	108.9	106.9	2.0	1.9
Construction in progress	230.1	198.3	31.8	16.0
Infrastructure (net of accumulated depreciation)	167.1	167.2	(.1)	(0.1)
Totals	$ 2,886.5	$ 2,741.9	144.6	5.3

* The capital asset amounts for fiscal year 2008 were restated for various prior period corrections. See Note 3 – Beginning Balances Restated for additional information.

Capital assets, net of accumulated depreciation, increased by $114.6 million, or 5.3 percent, from the prior year. The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2009, was in the increase in infrastructure related capital assets, which accounted for $118.7 million of the total increase from the prior year. During fiscal year 2009, Transportation Department and Flood Control District infrastructure assets changed $138.4 and ($19.7) million, respectively, from the prior year and accounted for changes in land, construction in progress, and non-depreciable infrastructure of $43.8, ($1.8), and $76.8 million, respectively.

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)		
Fitch Ratings	AAA	April 2007
Standard & Poor's	AAA	August 2007
Moody's Investor Services	Aa1	April 2009
Lease Revenue Bonds		
Fitch Ratings	AA+	April 2007
Standard & Poor's	AA+	April 2007
Moody's Investor Services	Aa2	April 2009
Certificates of Participation		
Fitch Ratings	AA+	April 2007
Moody's Investor Services	Aa3	April 2009

At June 30, 2009, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of $374.1 million, which represents a $8.9 million decrease from the prior year balance of $383.0 million. The majority of the $8.9 million decrease is attributable to the issuance of capital leases of $20.1 million, a net increase of reported and incurred but not reported claims of $5.3 million, a net increase of closure and postclosure costs of $3.0 million, and debt service payments made during fiscal year 2009 for lease revenue bonds ($9.8 million), lease trust certificates ($4.6 million), Stadium District revenue bonds ($3.1 million), and capital leases ($19.1 million). The largest components of long-term liabilities at June 30, 2009, consisted of lease revenue bonds - $163.9 million, Stadium District revenue bonds - $41.2 million, capital leases - $51.1 million, and reported claims and incurred but not reported claims - $74.0 million.

Lease revenue bonds applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund) that was funded in prior years by transfers from the General Fund and is predominately unrestricted. At June 30, 2009, the fund balance in the County Improvement Debt Fund to

pay future liabilities was $15.8 million. Proceeds from the bonds are currently being used for capital projects.

Stadium District revenue bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. On June 5, 2002, the Stadium District issued revenue refunding bonds in the amount of $58,225,000 (par value) of which $41,165,000 remains outstanding.

Capital leases applicable to governmental activities of $51.1 million have been entered into for various lease-purchase agreements, which are callable at par plus accrued interest. This is an increase of $1.0 million from the prior year primarily related to the purchase of communications and network infrastructure technology equipment.

Reported and incurred but not reported claims applicable to governmental activities of $73.9 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $5.3 million from the prior year primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 13 – Long-Term Liabilities and Note 17 – Risk Management).

Economic Factors and Next Year's Budget and Rates

- As Arizona's economy starts to recover, it is projected that job growth will begin by the end of 2010 due to the Federal government economic stimulus spending, low interest rates, the injection of liquidity into financial institutions, and stable prices for goods to motivate some increased levels of purchasing (www.workforce.az.gov).
- The population in Maricopa County continues to grow, even though Arizona economy has faltered. The Arizona Department of Commerce reports that Maricopa County's population increased by 2.1 percent from fiscal year 2007 to 2008 (www.azcommerce.com). The unemployment rate in Maricopa County, according to Arizona Workforce, in October 2009 was 8.7 percent, which remains below both the state average of 9.3 percent and national average of 10.2 percent (www.workforce.az.gov).
- As reported by the Arizona Department of Commerce, Maricopa County's population increased 29.2 percent from July 1, 2000 to July 1, 2008, which is higher than the United States overall population increase of 7.8 percent for the same time period (www.azcommerce.com).

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 2010 budget and tax rate, which took in to account several significant trends:

- Significant declines in property tax assessed values, amounting to $10.2 billion (20.5%). Maricopa County's primary (general operating) property tax levy is limited to 2% annual increases on existing property, plus taxes on new properties.
- State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues stop declining in fiscal year 2009-10, and begin to increase in the years thereafter. However, annual collections generally do not regain the peak levels of fiscal years 2004-2006 until after the forecast period.

- Staggering State budget deficits continue to pose a significant risk to Maricopa County's fiscal stability. As in the fiscal year 2009-10 Adopted Budget, the forecast assumes continuation of the $24.1 million fiscal year 2008-09 mandated contribution to the State, along with sizable increases in mandated healthcare contributions, in particular the ALTCS program

At the end of the fiscal year, unreserved fund balance for the General Fund was $410.0 million, or 46.6 percent of total General Fund expenditures. Unreserved fund balance decreased by 19.9 percent from the prior year. This decrease is primarily attributable to General Fund transfers out to the General County Improvements Fund for capital projects. In accordance with Arizona Revised Statutes (A.R.S.), the entire amount will be budgeted in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. The estimated expenditures may include an amount for unanticipated contingencies or emergencies, per A.R.S. §42-17102.

Request for Information

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

Basic Financial Statements

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

Government-wide Financial Statements

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

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

Major Funds

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

Special Revenue Funds

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

Debt Service Funds

County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; Lease Trust Certificates, Series 2004; and other long-term obligations.

Capital Projects Funds

County Improvement Fund – Accounts for capital projects funded through the issuance of long-term obligations.

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.

Maricopa County
Statement of Net Assets
June 30, 2009

	PRIMARY GOVERNMENT	COMPONENT UNIT
	Governmental Activities	Housing Authority
ASSETS		
Cash in bank and on hand	$ 4,496,758	$ 2,475,467
Cash and investments held by County Treasurer	1,411,608,236	
Receivables (net of allowances for uncollectibles)	30,469,818	126,176
Due from other governmental units	154,072,356	
Inventories	10,335,643	99,423
Prepaids	1,369,772	50,665
Deferred costs	4,123,078	
Miscellaneous	2,511,205	
Intergovernmental loans	15,535,019	
Cash and investments held by trustee – restricted	78,987,939	1,342,180
Capital assets:		
Land	614,764,012	4,121,733
Buildings and improvements	1,445,447,324	42,043,753
Machinery and equipment	284,199,295	692,624
Infrastructure – nondepreciable	645,692,028	
Infrastructure – depreciable	234,785,020	
Construction in progress	230,145,945	
Less: accumulated depreciation	(568,553,804)	(28,181,384)
Total assets	4,599,989,644	22,770,637
LIABILITIES		
Accounts payable	77,680,219	103,906
Accrued liabilities	10,677,495	156,695
Employee compensation payable	64,079,158	17,423
Interest payable	4,021,826	
Unearned revenue	23,588,634	
Due to other governmental units	11,000	
Deposits held for other parties		141,897
Noncurrent liabilities:		
Due within one year	81,946,057	
Due in more than one year	292,141,941	489,987
Total liabilities	554,146,330	909,908
NET ASSETS		
Invested in capital assets, net of related debt	2,704,196,813	18,676,726
Restricted for:		
General government	4,478,079	
Public safety	385,793,340	
Highways and streets	72,402,494	
Health, welfare and sanitation	38,465,585	
Culture and recreation	40,925,947	1,017,458
Education	4,164,079	
Debt service	18,994,284	
Unrestricted	776,422,693	2,166,545
Total net assets	$ 4,045,843,314	$ 21,860,729

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, 2009

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	$ 174,659,283	$ 28,672,080	$ 5,802,445	$
Public safety	984,626,109	161,019,287	33,515,569	16,905,667
Highways and streets	90,253,798	29,894,868	91,217,388	107,276,363
Health, welfare and sanitation	403,757,839	54,265,926	90,577,759	
Culture and recreation	42,912,993	13,111,055	291,206	
Education	8,298,531	837,422	7,623,545	
Interest on long-term debt	8,707,887			
Total governmental activities	1,713,216,440	287,800,638	229,027,912	124,182,030
Total primary government	$ 1,713,216,440	$ 287,800,638	$ 229,027,912	$124,182,030
Component units:				
Housing Authority	$ 25,016,482	$ 1,499,214	$ 16,185,226	$ 1,128,604
Sports Commission	121,236	56,627	19,000	
Total component units	$ 25,137,718	$ 1,555,841	$ 16,204,226	$ 1,128,604

General revenues:
- Taxes:
  - Property taxes, levied for general purposes
  - Property taxes, levied for Flood Control District
  - Property taxes, levied for Library District
  - Share of state sales taxes
  - Sales tax – Jail construction and operation
  - Surcharge tax – Stadium District
  - Share of state vehicle license tax
- Grants and contributions not restricted to specific programs
- Unrestricted investment earnings
- Gain on disposal of capital assets
- Miscellaneous
  - Total general revenues
    - Change in net assets

Net assets beginning, as restated

Net assets, ending

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

	Net (Expense) Revenue and Changes in Net Assets		
Primary Government	Component Units		
Governmental Activities	Housing Authority	Sports Commission	Total
$ (140,184,758)			
(773,185,586)			
138,134,821			
(258,914,154)			
(29,510,732)			
162,436			
(8,707,887)			
(1,072,205,860)			
(1,072,205,860)			
	$ (6,203,438)	$	$ (6,203,438)
		(45,609)	(45,609)
	(6,203,438)	(45,609)	(6,249,047)
482,697,371			
73,506,944			
20,504,964			
394,920,581			
116,878,703			
5,304,565			
126,036,362			
4,097,990			
36,013,917	13,392		13,392
	3,797		3,797
12,247,649		38,847	38,847
1,272,209,046	17,189	38,847	56,036
200,003,186	(6,186,249)	(6,762)	(6,193,011)
3,845,840,128	28,046,978	6,762	28,053,740
$ 4,045,843,314	$ 21,860,729	$	$ 21,860,729

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2009

	General	Detention Operations	County Improvement Debt
ASSETS			
Cash in bank and on hand	$ 101,520	$ 350	$
Cash and investments held by County Treasurer	308,762,722	175,965,913	6,591,213
Receivables	20,110,889	548,191	2,549,616
Due from other funds	43,729,338		
Due from other governmental units	75,617,782	22,974,299	14,933,647
Inventories	5,450,779	312,990	
Miscellaneous	412,954	918,369	
Intergovernmental loans	15,535,019		
Advances to other funds	24,333		
Cash and investments held by trustee - restricted	1,068,112		23,677,434
Total assets	$ 470,813,448	$ 200,720,112	$ 47,751,910
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 18,151,102	$ 8,629,551	$
Employee compensation payable	3,210,395	1,307,079	
Accrued liabilities	556,114	6,987	
Due to other funds			
Due to other governmental units			
Interest payable			3,800,782
Bonds payable			11,080,000
Special assessment debt with governmental commitment			
Advances from other funds			
Deferred revenue	17,930,616		17,067,247
Total liabilities	39,848,227	9,943,617	31,948,029
Fund balances:			
Reserved for:			
Inventories	5,450,779	312,990	
Intergovernmental loans	15,467,006		
Advances	12,167		
Debt service			8,796,652
Unreserved, reported in:			
General fund	410,035,269		
Special revenue funds		190,463,505	
Capital projects funds			
Debt service funds			7,007,229
Total fund balances	430,965,221	190,776,495	15,803,881
Total liabilities and fund balances	$ 470,813,448	$ 200,720,112	$ 47,751,910

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

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

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 and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.

Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2009, and therefore, are not reported in the funds.

Net assets of governmental activities

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

County Improvement	General Fund County Improvements	Other Governmental Funds	Total Governmental Funds
$	$	$ 3,743,568	$ 3,845,438
	419,358,604	374,619,810	1,285,298,262
23,063	862,121	4,882,318	28,976,198
			43,729,338
		40,546,628	154,072,356
		2,798,077	8,561,846
		1,179,882	2,511,205
			15,535,019
			24,333
37,613,750		16,628,643	78,987,939
$ 37,636,813	$ 420,220,725	$ 444,398,926	$ 1,621,541,934
$ 2,711,418	$ 379,533	$ 44,689,656	$ 74,561,260
		1,222,519	5,739,993
		5,856,411	6,419,512
33,227,924		9,697,452	42,925,376
		11,000	11,000
		10,757	3,811,539
			11,080,000
		16,813	16,813
		24,333	24,333
		17,187,086	52,184,949
35,939,342	379,533	78,716,027	196,774,775
		2,798,077	8,561,846
			15,467,006
			12,167
		10,197,632	18,994,284
			410,035,269
		175,763,735	366,227,240
1,697,471	419,841,192	176,923,455	598,462,118
			7,007,229
1,697,471	419,841,192	365,682,899	1,424,767,159
$ 37,636,813	$ 420,220,725	$ 444,398,926	
			2,882,931,866
			28,596,315
			52,274,956
			(342,726,982)
			$ 4,045,843,314

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2009

	General	Detention Operations	County Improvement Debt
REVENUES			
Taxes	$ 472,001,004	$ 116,878,703	$
Licenses and permits	2,303,516		
Intergovernmental	535,999,339	3,022,483	
Charges for services	42,786,139	35,867,475	2,652,765
Fines and forfeits	16,370,058		
Special assessments			
Miscellaneous	15,056,648	5,566,863	1,077,995
Total revenues	1,084,516,704	161,335,524	3,730,760
EXPENDITURES			
Current:			
General government	170,024,276		
Public safety	435,663,771	294,944,125	
Highways and streets			
Health, welfare and sanitation	245,811,481		
Culture and recreation	1,162,914		
Education	1,727,263		
Debt service:			
Principal			15,692,000
Interest			7,697,371
Other expenditures			
Capital outlay	25,678,451	541,025	
Total expenditures	880,068,156	295,485,150	23,389,371
Excess (deficiency) of revenues over expenditures	204,448,548	(134,149,626)	(19,658,611)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,353,568	170,081,832	11,529,674
Transfers out	(329,094,075)	(951,000)	
Capital lease agreements	20,121,941		
Total other financing sources (uses)	(306,618,566)	169,130,832	11,529,674
Net change in fund balances	(102,170,018)	34,981,206	(8,128,937)
Fund balances at beginning of year	533,590,840	155,654,885	23,932,818
Increase (decrease) in reserve for inventories	(455,601)	140,404	
Fund balances at end of year	$ 430,965,221	$ 190,776,495	$ 15,803,881

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

County Improvement	General Fund County Improvements	Other Governmental Funds	Total Governmental Funds
$	$	$ 98,084,639	$ 686,964,346
		39,135,581	41,439,097
		244,881,431	783,903,253
		88,237,371	169,543,750
		20,990,329	37,360,387
		4,841,432	4,841,432
344,330	10,542,603	62,761,159	95,349,598
344,330	10,542,603	558,931,942	1,819,401,863
		6,713,940	176,738,216
		165,210,641	895,818,537
		54,407,137	54,407,137
		150,890,680	396,702,161
		32,708,004	33,870,918
		6,795,859	8,523,122
		3,141,968	18,833,968
		2,328,739	10,026,110
		3,188	3,188
45,529,816	11,492,109	137,240,246	220,481,647
45,529,816	11,492,109	559,440,402	1,815,405,004
(45,185,486)	(949,506)	(508,460)	3,996,859
8,111,757	154,897,475	99,197,493	446,171,799
	(14,364,097)	(101,762,627)	(446,171,799)
			20,121,941
8,111,757	140,533,378	(2,565,134)	20,121,941
(37,073,729)	139,583,872	(3,073,594)	24,118,800
38,771,200	280,257,320	370,605,398	1,402,812,461
		(1,848,905)	(2,164,102)
$ 1,697,471	$ 419,841,192	$ 365,682,899	$ 1,424,767,159

Maricopa County
Reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances of Governmental Funds to the Statement of Activities
For the Fiscal Year Ended June 30, 2009

Net change in fund balances – total governmental funds (page 25)	$	24,118,800
Amounts reported for governmental activities in the Statement of Activities pages 20 – 21 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.		131,053,202
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		14,345,900
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		2,931,314
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		18,260,600
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.		(5,756,171)
Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities.		15,049,541
Change in net assets of governmental activities (page 21)	$	200,003,186

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

Maricopa County
Statement of Net Assets
Proprietary Funds
June 30, 2009

	Governmental Activities – Internal Service Funds
ASSETS	
Current assets:	
Cash in bank and on hand	$ 651,320
Cash and investments held by County Treasurer	126,309,974
Receivables:	
Accounts	1,240,119
Accrued interest	253,501
Inventories	1,773,797
Prepaids	1,369,772
Total current assets	131,598,483
Noncurrent assets:	
Capital assets:	
Buildings and improvements	323,649
Machinery and equipment	10,561,172
Less accumulated depreciation	(7,336,867)
Total noncurrent assets	3,547,954
Total assets	135,146,437
LIABILITIES	
Current liabilities:	
Accounts payable	3,118,959
Employee compensation payable	763,756
Accrued liabilities	4,257,983
Due to other funds	803,962
Liability for reported and incurred but not reported claims (current portion)	33,749,545
Total current liabilities	42,694,205
Noncurrent liabilities:	
Liability for reported and incurred but not reported claims	40,177,276
Total noncurrent liabilities	40,177,276
Total liabilities	82,871,481
NET ASSETS	
Invested in capital assets	3,547,954
Unrestricted	48,727,002
Total net assets	$ 52,274,956

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

Maricopa County
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2009

	Governmental Activities – Internal Service Funds
OPERATING REVENUES	
Charges for services	$ 204,925,522
Miscellaneous	1,228,580
Total operating revenues	206,154,102
OPERATING EXPENSES	
Personal services	11,507,899
Supplies	26,436,411
Other services	4,290,249
Legal	7,201,470
Insurance and claims	132,602,806
Leases and rentals	13,613
Repairs and maintenance	2,308,674
Travel and transportation	15,051
Utilities	8,391,384
Depreciation	941,573
Total operating expenses	193,709,130
Operating income	12,444,972
NONOPERATING REVENUES (EXPENSES)	
Investment income	2,652,705
Loss on disposal of capital assets	(1,628)
Total nonoperating revenues	2,651,077
Income before transfers	15,096,049
Transfers out	(46,508)
Change in net assets	15,049,541
Total net assets – beginning	37,225,415
Total net assets – ending	$ 52,274,956

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

Maricopa County
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2009

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Charges for services	$ 205,841,398
Other receipts	1,228,580
Payments for goods and services	(176,526,156)
Payments for personal services	(11,593,202)
Net cash provided by operating activities	18,950,620
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Loan from General Fund	803,962
Loan payments to General Fund	(719,868)
Net cash provided by noncapital financing activities	84,094
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(171,655)
Net cash used for capital and related financing activities	(171,655)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	3,016,681
Net cash provided by investing activities	3,016,681
Net increase in cash and cash equivalents	21,879,740
Cash and cash equivalents, July 1, 2008	105,081,554
Cash and cash equivalents, June 30, 2009	$ 126,961,294
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating income	$ 12,444,972
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	941,573
Liability for reported and incurred but not reported claims – noncurrent	6,673,757
Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]:	
Accounts receivable	915,876
Inventories	42,648
Prepaids	228,190
Accounts payable	(1,843,902)
Employee compensation payable	(85,303)
Accrued liabilities	998,490
Liability for reported and incurred but not reported claims - current	(1,365,681)
Net cash provided by operating activities	$ 18,950,620
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:	
Accumulated depreciation from disposed capital assets	$ 151,244
Machinery and equipment disposed	(152,872)
Loss on disposal of capital assets	1,628
Capital assets transferred to governmental activities	(46,508)
Transfer out capital assets to governmental activities	46,508

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

Maricopa County
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2009

	Investment Trust Fund	Agency Fund
Assets		
Cash in bank and on hand	$	$ 37,673,530
Cash and investments held by County Treasurer	2,224,476,594	
Accrued interest receivable	4,355,412	
Total assets	2,228,832,006	$ 37,673,530
Liabilities		
Deposits held for other parties		$ 37,673,530
Total liabilities		$ 37,673,530
Net Assets		
Held in trust for investment participants	$ 2,228,832,006	

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

Maricopa County
Statement of Changes in Fiduciary Net Assets
Fiduciary Funds
For the Fiscal Year Ended June 30, 2009

	Investment Trust Fund
Additions:	
Contributions from participants	$ 14,302,874,486
Investment income:	
Interest income	49,459,823
Net decrease in fair value of investments	(7,957,801)
Net investment earnings	41,502,022
Total additions	14,344,376,508
Deductions:	
Distributions to participants	14,634,695,419
Total deductions	14,634,695,419
Change in net assets	(290,318,911)
Net assets – beginning	2,519,150,917
Net assets – ending	$ 2,228,832,006

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 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

NOTE 5 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

NOTE 6 DEPOSITS AND INVESTMENTS

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

NOTE 8 RECEIVABLES

NOTE 9 DUE FROM OTHER GOVERNMENTAL UNITS

NOTE 10 INTERGOVERNMENTAL LOANS

NOTE 11 CAPITAL ASSETS

NOTE 12 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

NOTE 13 LONG-TERM LIABILITIES

NOTE 14 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

NOTE 16 OPERATING LEASES

NOTE 17 RISK MANAGEMENT

NOTE 18 POLLUTION REMEDIATION OBLIGATIONS

NOTE 19 PENSIONS AND OTHER POSTEMPLOYEMENT BENEFITS

NOTE 20 INTERFUND BALANCES AND ACTIVITY

NOTE 21 SUBSEQUENT EVENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the 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.

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 Phoenix Regional Sports Commission.

The blended component units are as follows:

Maricopa County Flood Control District

The Maricopa County Flood Control District is a legally separate, tax-levying entity 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, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Library District

The Maricopa County Library District is a legally separate, tax-levying entity 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, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Public Finance Corporation

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

Maricopa County Special Assessment Districts

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

Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity 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, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

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

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

Maricopa County Street Lighting Districts

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

The discretely presented component units are as follows:

Housing Authority of Maricopa County

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. Each member of the Maricopa County Board of Supervisors appoints one member to the Board of Commissioners while the sixth member shall be based on the recommendation of the County Manager and the seventh member shall be appointed by a majority vote of the Maricopa County Board of Supervisors. The County does not have the ability to impose its will on the Housing Authority. The Housing Authority is a discretely presented component unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists.

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

Housing Authority of Maricopa County
2024 North Seventh Street, Suite 201
Phoenix, Arizona 85006
www.maricopahousing.org

Phoenix Regional Sports Commission

The Phoenix Regional Sports Commission (Sports Commission) was a legally separate entity pursuant to A.R.S. §11-701. The Sports Commission provided the citizens of Maricopa County with a variety of sporting experiences by assisting in the promotion and acquisition of events, teams, and youth programs. The Sports Commission's governing board consisted of fifteen members, of whom

the Maricopa County Board of Supervisors appointed five members, a state university president appointed one member, and the remaining nine members were appointed by the seven most populous cities' mayors within the County. The County did not have the ability to impose its will on the Sports Commission. The Sports Commission was a discretely presented component unit, as the Maricopa County Board of Supervisors could terminate the Sports Commission at any time at the sole discretion of the County and, therefore, a financial benefit or burden existed.

On May 6, 2009, the County Board of Supervisors conducted a public hearing and voted to terminate the Sports Commission effective June 30, 2009. Upon termination, the County assumed all outstanding liabilities and obligations of the Sports Commission and acquired all of their assets. On June 30, 2009, the Sports Commission was terminated and ceased operations.

Related Organization

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

B. Basis of Presentation

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

Government-wide financial statements – provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component units. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties. The County has no business-type activities.

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

- charges to customers or applicants for goods, services, or privileges provided,
- operating grants and contributions, and
- capital grants and contributions, including special assessments.

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

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

Fund financial statements – provide information about the County's funds, including fiduciary funds and blended component units. Separate statements are presented for the governmental, proprietary,

and fiduciary fund categories. The emphasis of fund financial statements is on major governmental fund, 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. The County has no enterprise funds.

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. Nonoperating revenues, such as investment income, result from transactions in which the parties do not exchange equal values. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

The County reports the following major governmental funds:

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

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

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; Lease Trust Certificates, Series 2004; and other long-term obligations.

County Improvement Fund – Accounts for capital projects funded through the issuance of long-term obligations.

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. 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.

The County also reports the following fund types:

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

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

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

C. Basis of Accounting

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

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

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

The County's internal service funds and the discretely presented component units follow FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. The Housing Authority, one of the discretely presented component units, has also chosen to follow FASB Statements and Interpretations issued after November 30, 1989, except for those that conflict with GASB pronouncements

D. Cash and Investments

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

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

E. Inventories

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

Inventories of 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 assets for government-wide and the internal service funds are valued at cost using first-in, first-out and the moving average method, respectively.

F. Property Tax Calendar

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

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

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

G. Capital Assets

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

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

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

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

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

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

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

H. Investment Income

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

I. Compensated Absences

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

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements. However, upon retirement, County employees with accumulated sick leave in excess of 1,000 hours are entitled to a $10,000 nontaxable investment in a Post Employment Health Plan (PEHP) established pursuant to Internal Revenue Code §501(c)(9). In addition, in March 2009, the Board established the Post Employment Health Plan Enhancement Program as a retirement incentive. Under the PEHP Enhancement Program, employees with accumulated sick leave are entitled to receive a one-time, lump-sum, non-taxable contribution up to $30,000. The contribution amount is based on the employee's accumulated sick leave at their separation of service date. To be eligible for this Enhancement retirement incentive, an employee must have retired and separated from service on or before May 31, 2009. The obligations vested at June 30, 2009, under these policies 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.

NOTE 2 – REPORTING CHANGES

Beginning in fiscal year 2009, the County established the Library District Capital Improvement (capital project fund) and the Small School Service (special revenue fund) Funds. Both are nonmajor governmental funds. In prior years, the Small School Service Fund was reported with the School Grants Fund (special revenue fund).

NOTE 3 – BEGINNING BALANCES RESTATED

On July 1, 2008, the County restated governmental activities capital asset balances by $4,646,460 for corrections of prior periods of Transportation infrastructure related assets. These corrections were a result of assets that were incorrectly deleted in prior periods of $16,944,978, assets that should have been deleted in prior periods of ($17,599,811), assets that were owned by the County but unrecorded of $9,629,619, and expenses that were incorrectly capitalized of ($4,328,326). This restatement was comprised of adjustments to land, infrastructure, and construction in progress of $42,602,817, ($33,611,481), and ($4,344,876), respectively.

	Governmental Activities
Net assets reported as of June 30, 2008	$ 3,841,193,668
Add: Infrastructure asset corrections	4,646,460
Net assets as of July 1, 2008, as restated	$ 3,845,840,128

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

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

Fund balances – total governmental funds	$ 1,424,767,159
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	
Land	614,764,012
Buildings and improvements	1,445,123,675
Machinery and equipment	273,638,123
Infrastructure	880,477,048
Construction in progress	230,145,945
Accumulated depreciation	(561,216,937)
Net governmental funds capital assets at June 30, 2009	2,882,931,866
Some receivables are not available to pay for current period expenditures and therefore, are deferred in the funds.	
Deferred revenue for property taxes receivable at June 30, 2009	21,019,813
Deferred revenue for grant revenues receivable at June 30, 2009	5,442,902
Deferred revenue for contributions receivable at June 30, 2009	2,133,600
	28,596,315
Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.	52,274,956
Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2009, and therefore, are not reported in the funds.	
Noncurrent lease revenue bonds due in more than one year at June 30, 2009	(153,285,000)
Certificates of participation due in more than one year at June 30, 2009	(3,385,000)
Stadium District revenue bonds payable at June 30, 2009	(41,165,000)
Stadium District loan payable at June 30, 2009	(10,465,338)
Special assessment debt with governmental commitment payable at June 30, 2009	(176,778)
Deferred issuance cost at June 30, 2009	4,123,078
Bond premium payable at June 30, 2009	(5,426,862)
Governmental funds capital leases payable at June 30, 2009	(51,135,339)
Claims and judgments at June 30, 2009	(6,672,374)
Governmental funds compensated absences payable at June 30, 2009	(57,575,409)
Liability for closure and postclosure costs at June 30, 2009	(17,352,673)
Accrued interest payable at June 30, 2009	(210,287)
	(342,726,982)
Net assets of governmental activities	$ 4,045,843,314

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

Net change in fund balances – total governmental funds	$	24,118,800
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		194,918,743
Government-wide depreciation expense for the year ended June 30, 2009		(64,807,114)
Add: Internal service funds depreciation expense for the year ended June 30, 2009		941,573
		131,053,202
The net effect of various miscellaneous transactions involving capital assets is to increase net assets.		
Net value of disposed capital assets for the year ended June 30, 2009		(97,288,694)
Adjustment for the net value of assets capitalized in the current year but acquired in prior years		16,759
Donations of capital assets		111,617,835
		14,345,900
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Collections of deferred revenues plus current-year grant revenues exceeding amounts reported as earned for the year ended June 30, 2009		(2,196,316)
Property taxes earned during the year ended June 30, 2009		5,484,030
Collections of deferred contributions revenues exceeding amounts reported as earned for the year ended June 30, 2009		(356,400)
		2,931,314
The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.		
Principal payments on bonds		14,156,545
Principal payments on lease trust certificates		4,612,000
Proceeds from capital leases		(20,121,941)
Proceeds from special assessment debt		(145,969)
Net decrease in bond premium		905,486
Principal payments on certificates of participation		465,000
Principal payments on capital leases		19,080,246
Net decrease in deferred issuance costs		(707,115)
Accrued interest payable on long-term debt		16,348
		18,260,600
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 decrease in employee compensation payable		298,905
Decrease in reserve for inventories		(2,164,102)
Net increase in claims and judgments		(860,504)
Net increase in liability for closure and postclosure costs		(3,030,470)
		(5,756,171)
Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities.		15,049,541
Change in net assets of governmental activities	$	200,003,186

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2009, the following funds reported deficits in fund balances or net assets.

FUND	DEFICIT
Governmental Funds:	
Adult Probation Grants	$ 46,048
Air Quality Grants	162,154
Correctional Health Grants	6,587
County Attorney Grants	19,791
Emergency Management	57,851
Human Services Grants	1,524,217
Juvenile Probation Grants	23,795
Public Health	545,642
School Grants	35,272
Sheriff Grants	1,448,590
Sheriff RICO	27,933
Transportation Grants	506,586
Trial Court Grants	25,995
Proprietary Funds:	
Risk Management	$ 6,854,179

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

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, 2009, the total net assets deficit was $6,854,179. This is primarily due to the Risk Management Fund not being funded for noncurrent accrued claim liabilities.

The remaining fund balance deficit for the Sheriff RICO Fund resulted from operations during the year and is expected to be corrected through normal operations in fiscal year 2010.

NOTE 6 – DEPOSITS AND INVESTMENTS

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

Credit risk
Statutes have the following requirements for credit risk:

1. Commercial paper must be rated P1 by Moody's investors service or A1 or better by Standard and Poor's rating service.

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

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

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

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

Foreign currency risk
Statutes do not allow foreign investments.

Deposits - At June 30, 2009, the carrying amount of the County's deposits was $304,592,743, and the bank balance was $305,725,002. It is the County's investment policy to collateralize all deposits by at least 101 percent of the deposits not covered by depository insurance. At a minimum, the collateral is to be held by the pledging financial institution or its agent, but does not have to be held in the County's name.

In October 2008, the FDIC's Board of Directors authorized the publication in the Federal Register (73 FR 64179) of an interim rule that outlined the structure of a new program called the 'Temporary Liquidity Program' (TLGP). This new program was designed to assist in the stabilization of the nation's financial system. Under the Transaction Account Guarantee program, a component of the TLGP, the FDIC guarantees all funds held in qualifying noninterest-bearing transaction accounts at participating insured depository institutions. On November 26, 2008, the final rule was published in the Federal Register (73 FR 72244). An amendment to 12 CFR 370 in part, extended the TAG program until June 30, 2010.

At June 30, 2009, $53,583,822 of the County's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollaterized	$ 39,967,506
Uninsured with collateral held by the pledging financial institution	13,616,316
Total	$ 53,583,822

Investments – The County's investments at June 30, 2009, were as follows:

Investment Type	Amount
U.S. Treasury Securities	$ 296,681,749
U.S. Agency Securities	3,091,198,630
Mutual funds with trustee	53,578,444
Guaranteed investment contracts	5,927,362
Other investments	8,957,851
	$ 3,456,344,036

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, 2009, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. Treasury Securities	Unrated	Not applicable	$ 296,681,749
U. S. Agency Securities	Aaa	Moody's	2,090,353,008
U. S. Agency Securities	P1	Moody's	980,326,222
U. S. Agency Securities	Unrated	Not applicable	20,519,400
Mutual funds with trustee	Aaa	Moody's	53,578,444
Guaranteed investment contracts	Unrated	Not applicable	5,927,362
			$ 3,447,386,185

The $20,519,400 of unrated U.S. agency securities are discount notes issued by the Federal Agricultural Mortgage Corporation (FAMC). As specified in the FAMC Offering Circular, these discount notes were not, and are not expected to be, rated by any credit rating agency. The $8,957,851 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not follow the credit risk disclosure requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the County's investment policy that all of the Treasurer's securities be held by the agent or trust department and in the County's name. The $8,957,851 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not follow the custodial credit risk disclosure requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Concentration of credit risk – It is the County's investment policy to preserve the principal value of its investments. However, due to the limited investments allowed under statutes and the desire to preserve the principal value, the County's investments may have a concentration of credit risk of more than 5 percent of total investments in one issuer. Five percent or more of the County's investments at June 30, 2009, were in the Federal Home Loan Bank, the Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation. These investments were 33.2 percent, 28.2 percent, and 20.6 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, 2009, the County had the following investments in debt securities.

		Investment Maturities		
Investment Type	Amount	Less than 1 Year	1 – 5 Years	More than 10 Years
U.S. Treasury Securities	$ 296,681,749	$ 296,681,749	$	$
U.S. Agency Securities	3,091,198,630	1,035,046,813	2,056,151,817	
Mutual funds with trustee	53,578,444	53,578,444		
Guaranteed investment contracts	5,927,362			5,927,362
	$ 3,447,386,185	$ 1,385,307,006	$ 2,056,151,817	$ 5,927,362

The $5,927,362 of guaranteed investment contracts relate to the Stadium District which is allowed by statute to invest monies, not held for operations, for longer periods of time.

The $8,957,851 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments, as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not follow the interest rate risk disclosure requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

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

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

Cash, deposits and investments:		
Cash on hand	$	123,925
Amount of deposits		304,592,743
Amount of investments		3,456,344,036
Total	$	3,761,060,704

	Governmental Activities	Investment Trust Fund	Agency Fund	Component Units	Total
Statement of Net Assets:					
Cash in bank and on hand	$ 4,496,758	$	$37,673,530	$ 3,817,647	$ 45,987,935
Cash and investments held by County Treasurer	1,411,608,236	2,224,476,594			3,636,084,830
Cash and investments held by trustee	78,987,939				78,987,939
Total	$1,495,092,933	$ 2,224,476,594	$37,673,530	$ 3,817,647	$ 3,761,060,704

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

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

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

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool the Board of Supervisors authorized $4,363,956 of interest earned in certain other funds to be transferred to the General Fund.

Substantially, all deposits and investments of the County's primary government are included in the County Treasurer's investment pool, except for $36,807,536 of deposits, $10,699,033 of investments in U.S. Treasury Securities, $8,886,222 of U.S. Agency Securities, $53,578,444 of mutual funds with trustee, $5,927,362 of guaranteed investment contracts, and $8,957,851 of other investments. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 6 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rates	Maturities	Reported Amount
U. S. Treasury Securities	$285,655,259	.07 – .13%	7/09	$285,982,716
U. S. Agency Securities	$3,078,783,084	.11 – 5.5%	7/09 – 6/12	$3,082,312,407

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

Statement of net assets		
Assets	$	3,643,573,614
Liabilities		-
Net assets	$	3,643,573,614
Net assets held in trust for:		
Internal participants	$	1,414,741,608
External participants		2,228,832,006
Total net assets held in trust	$	3,643,573,614
Statement of changes in net assets		
Total additions	$	24,707,090,337
Total deductions		24,949,178,730
Net increase (decrease)		(242,088,393)
Net assets held in trust:		
July 1, 2008		3,885,662,007
June 30, 2009	$	3,643,573,614

NOTE 8 – RECEIVABLES

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

	Governmental Funds						
	General Fund	Detention Operations Fund	County Improvement Debt Fund	County Improvement Fund	General Fund County Improvements	Other Governmental Funds	Total
Receivables:							
Taxes	$19,303,799	$	$	$	$	$ 4,009,957	$ 23,313,756
Accrued interest	807,090	548,191	12,116	23,063	862,121	631,595	2,884,176
Special assessments						240,766	240,766
Pledged			2,537,500				2,537,500
Total receivables	$20,110,889	$ 548,191	$ 2,549,616	$ 23,063	$ 862,121	$ 4,882,318	$ 28,976,198

Discretely presented component units:

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

	Housing Authority	
Receivables		
Intergovernmental	$	81,967
Accounts		18,484
Other		34,702
Gross receivables		135,153
Less: allowance for uncollectibles		(8,977)
Net total receivables	$	126,176

NOTE 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2009, of $154,072,356 as reported on the Governmental Funds balance sheet, include $63,376,468, $12,892,862, and $15,530,609 in state-shared revenues for sales taxes, vehicle license taxes, and highway user taxes, respectively; $18,584,748, $999,123, and $813,253 in jail tax, waste tire surcharge, and rental car surcharge, respectively, collected by the State but not received by the County; $20,065,682 in various Federal and State grants; $4,491,199 due from other governments for prisoner detention and police services; $2,384,765 due from cities and towns for Flood Control District, Library District, and Transportation Department intergovernmental agreements.

In addition, the County reported $14,933,647 for debt service reimbursements due from the Maricopa County Special Health Care District, a separate legal entity. The amount is reported in the County Improvement Debt Fund and is deferred, as it is not considered measurable and available to finance expenditures of the current period. As a result of the transition of the Medical Center to the District on January 1, 2005, the Medical Center transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The Maricopa County Special Health Care District will pay the debt obligations per the terms of an Intergovernmental Agreement which coincide with the future principal and interest payments to July 1, 2015.

NOTE 10 – INTERGOVERNMENTAL LOANS

At June 30, 2009, the County reported intergovernmental loans of $15,535,019. This amount consists of two separate intergovernmental loans to the Maricopa County Special Health Care District, a separate legal entity.

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

The County also reported a $102,019 intergovernmental loan to the Maricopa County Special Health Care District for monies owed from the District to the General Fund for early extinguishment of certain debt in advance of maturity. The loan is paid semi-annually until July 1, 2010, at which time the loan will be paid in full.

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2009 was as follows:

	Balance July 1, 2008, as restated	Increase	Decrease	Balance June 30, 2009
Governmental activities:				
Nondepreciable assets:				
Land	$ 569,806,003	$ 71,812,035	$ 26,854,026	$ 614,764,012
Construction in progress	198,316,878	141,485,510	109,656,443	230,145,945
Infrastructure	573,596,696	86,111,660	14,016,328	645,692,028
Total capital assets not being depreciated	1,341,719,577	299,409,205	150,526,797	1,490,601,985
Depreciable assets:				
Buildings and improvements	1,425,765,334	24,851,249	5,169,259	1,445,447,324
Machinery and equipment	264,564,127	34,172,292	14,537,124	284,199,295
Infrastructure	230,077,875	4,707,145		234,785,020
Total	1,920,407,336	63,730,686	19,706,383	1,964,431,639

	Balance July 1, 2008, as restated	Increase	Decrease	Balance June 30, 2009
Less accumulated depreciation for:				
Buildings and improvements	$ 299,562,939	$ 29,209,112	$ 3,184,726	$ 325,587,325
Machinery and equipment	157,734,568	30,860,667	13,296,725	175,298,510
Infrastructure	62,930,634	4,737,335		67,667,969
Total	520,228,141	64,807,114	16,481,451	568,553,804
Total capital assets being depreciated, net	1,400,179,195	(1,076,428)	3,224,932	1,395,877,835
Governmental activities capital assets, net	$ 2,741,898,772	$ 298,332,777	$ 153,751,729	$ 2,886,479,820
Discretely presented component units:				
Nondepreciable assets:				
Land	$ 4,367,043		$ 245,310	$ 4,121,733
Total capital assets not being depreciated	4,367,043		245,310	4,121,733
Depreciable assets:				
Buildings and improvements	41,080,440	1,056,332	93,019	42,043,753
Machinery and equipment	643,921	72,272	23,569	692,624
Less accumulated depreciation	26,849,642	1,408,520	76,778	28,181,384
Total	14,874,719	(279,916)	39,810	14,554,993
Discretely presented component units capital assets, net	$ 19,241,762	$ (279,916)	$ 285,120	$ 18,676,726

The County pledged certain governmental activities land and buildings as collateral for various lease revenue bonds. See Note 13 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2009.

On July 1, 2008, the County restated governmental activities beginning capital asset balances by $4,646,460 for corrections of prior period errors. See Note 3 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions/programs as follows:

Government activities:	
General government	$ 14,392,105
Public safety	31,659,869
Highways and streets	4,197,455
Health, welfare and sanitation	3,941,962
Culture and recreation	9,662,060
Education	12,090
Internal service funds	941,573
Total governmental activities depreciation expense	$ 64,807,114
Discretely presented component units	
Housing Authority	$ 1,407,975
Sports Commission	545
Total discretely presented component units Depreciation expense	$ 1,408,520

NOTE 12 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2009, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into five major categories: Transportation Construction Projects, Flood Control Construction Projects, Library District Construction Projects, Construction of Justice Facilities, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2009, the Maricopa County Transportation Department had contractual commitments of $11,865,081 for construction of various roadway projects. The related estimated cost of completion based on the project budgets was $298,734,000, 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, 2009, the Maricopa County Flood Control District had contractual commitments of $23,956,321 for the construction of various flood control projects. The related estimated cost of completion based on the project budgets was $255,506,000, 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).

Library District Construction Projects

At June 30, 2009, the Maricopa County Library District had contractual commitments of $2,143,023 related to major capital projects. The related estimated cost of completion based on the project budgets was $12,500,000, of which not all projects may be completed. Funding for these projects will be provided predominantly through transfers from the Library District Fund. These projects are accounted for in the Library District Capital Improvement Fund (nonmajor governmental fund).

Construction of Justice Facilities

At June 30, 2009, Maricopa County had contractual commitments of $51,515,210 related to major capital projects. Funding for these projects will be provided predominantly through transfers from the General Fund. The related estimated cost of completion based on the project budgets was $293,052,858. These projects are accounted for in the County Improvement Fund (major governmental fund).

Construction of Various County Facilities

At June 30, 2009, Maricopa County had contractual commitments of $43,338 related to major capital projects financed primarily by the Lease Revenue Bonds, Series 2007A. The related estimated cost of completion based on the project budgets was $632,639, of which not all projects may be completed. These projects are accounted for in the County Improvement Fund (nonmajor governmental fund). The County had additional contractual commitments of $207,509 relating to major capital projects accounted for in the Intergovernmental Capital Projects Fund (nonmajor governmental fund) and the General Fund County Improvements Fund (major governmental fund) and funded predominantly through transfers from the General Fund. The related estimated cost of completion based on the project budgets was $3,062,960, of which not all projects may be completed.

NOTE 13 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2009.

	Balance July 1, 2008	Additions	Reductions	Balance June 30, 2009	Due Within One Year
Governmental activities:					
Bonds, loans, and other payables:					
Lease revenue bonds	$ 173,670,000	$	$ 9,770,000	$ 163,900,000	$ 10,615,000
Lease trust certificates	4,612,000		4,612,000		
Certificates of participation	4,295,000		445,000	3,850,000	465,000
Stadium District revenue bonds	44,270,000		3,105,000	41,165,000	3,260,000
Stadium District loans	10,864,916		399,578	10,465,338	1,179,241
Special assessment debt with governmental commitment	82,519	145,969	34,897	193,591	19,149
Capital leases	50,093,644	20,121,941	19,080,246	51,135,339	23,777,001
	287,888,079	20,267,910	37,446,721	270,709,268	39,315,391
Plus: bond premium	6,332,348		905,486	5,426,862	
Total bonds, loans, and other payables	294,220,427	20,267,910	38,352,207	276,136,130	39,315,391
Other liabilities:					
Claims and judgments	5,811,870	2,767,337	1,906,833	6,672,374	4,069,448
Reported and incurred but not reported claims	68,618,745	112,693,066	107,384,990	73,926,821	33,749,545
Liability for closure and postclosure costs	14,322,203	3,787,230	756,760	17,352,673	4,811,673
Total other liabilities	88,752,818	119,247,633	110,048,583	97,951,868	42,630,666
Governmental activities long-term liabilities	$ 382,973,245	$139,515,543	$148,400,790	$ 374,087,998	$ 81,946,057

Bonds, loans, and other payables were as follows at June 30, 2009:

Lease Revenue Bonds

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

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

On August 9, 2005, the Maricopa County Public Finance Corporation defeased a portion of the Lease Revenue Bonds, Series 2001, in the amount of $10,605,000. The County contributed the cash to advance refund the bonds, which mature on July 1, 2006 through July 1, 2015. Bonds maturing on and after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest. The outstanding principal balance of $10,605,000 will be paid by investments held in an irrevocable trust with a fair value of $11,254,428. Accordingly, the trust account assets and liability for these defeased bonds are not included in the County's financial statements. This portion of the lease revenue bonds was initially entered into by the Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. Although the County defeased this portion of the bonds, the District is still obligated to reimburse the County for the applicable principal and interest pursuant to the intergovernmental agreement. See Note 9 – Due From Other Governmental Units for additional information.

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 and various court facilities. 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.

On May 23, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Refunding Bonds, Series 2007B, for $32,840,000 (par value) with interest rates ranging from 4% to 5% and maturing from July 1, 2012 to July 1, 2015. The net bond proceeds were $34,414,011 which included a reoffering premium of $973,843, County contributions of $860,000, and cost of issuance of $259,831. The net proceeds were used to advance refund the Lease Revenue Bonds, Series 2001, of $32,215,000, with interest rates ranging from 4.75% to 5.5%, maturing from July 1, 2012 through July 1, 2015, and callable at par plus accrued interest on July 1, 2011.

The following Lease Revenue Bonds were outstanding as of June 30, 2009:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2009
2001 Lease Revenue Bonds	$ 124,855,000	4.55 – 5.47%	7-1-09/12	$ 21,175,000
2003 Lease Revenue Refunding Bonds	16,880,000	3.00 – 3.38%	7-1-09/12	3,870,000
2007A Lease Revenue Bonds	108,100,000	3.50 – 5.00%	7-1-09/31	106,015,000
2007B Lease Revenue Refunding Bonds	32,840,000	4.00 – 5.00%	7-1-12/15	32,840,000
Total	$ 282,675,000			$ 163,900,000

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
2010	$ 10,615,000	$ 7,148,079	$ 17,763,079
2011	11,145,000	6,630,595	17,775,595
2012	10,585,000	6,103,790	16,688,790
2013	11,205,000	5,602,040	16,807,040
2014	11,375,000	5,118,505	16,493,505
2015-19	35,855,000	18,997,075	54,852,075
2020-24	23,160,000	13,363,625	36,523,625
2025-29	29,195,000	7,175,463	36,370,463
2030-32	20,765,000	1,106,787	21,871,787
Total	$163,900,000	$ 71,245,959	$ 235,145,959

The County defeased lease revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for these defeased bonds are not included in the County's financial statements. At June 30, 2009, $32,215,000 of bonds outstanding are considered defeased as summarized below.

Refunded and Refinanced Obligations		
Issue	Outstanding Principal	Call Date
Series 2001 Lease Revenue Bonds	$ 32,215,000	July 1, 2011

Certificates of Participation

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

The following Certificates of Participation were outstanding at June 30, 2009:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2009
2000 Certificates of Participation	$ 6,975,000	4.95 – 5.50%	7-1-09/15	$ 3,850,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2010	$ 465,000	$ 189,759
2011	490,000	166,000
2012	520,000	140,490
2013	545,000	113,060
2014	575,000	83,653
2015 – 16	1,255,000	69,683
Total	$ 3,850,000	$ 762,645

Stadium District Revenue Bonds

Stadium District Revenue Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. Under the statute, the Stadium District may set the surcharge at $2.50 on each lease or rental of a motor vehicle licensed for hire, for less than one year, and designed to carry fewer than 15 passengers, regardless of whether such vehicle is licensed in the State of Arizona. The Stadium District Board of Directors initially levied a surcharge at a rate of $1.50 beginning in January 1992 and increased the surcharge to $2.50, the maximum amount permitted by statute, in January 1993. The District has pledged a portion of future car rental surcharge revenue to repay the $58,225,000 in revenue refunding bonds, which were issued in June 2002 to prepay and redeem certain obligations and fund debt service reserves. The bonds do not constitute a debt or a pledge of the faith or credit of Maricopa County, the State of Arizona, or any other political subdivision. The payment of the bonds is enforceable solely out of the pledged revenues and no owner shall have any right to compel any exercise of taxing power of the District, except for surcharges. The bonds maturing after June 1, 2013, are subject to optional redemption in increments of $5,000 at par plus accrued interest. Total principal and interest remaining to be paid on the bonds is $54,203,906, payable through June 2019. Principal and interest paid for the current year and total car rental surcharge revenues were $5,422,532 and $5,303,690, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2009:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2009
2002 Revenue Refunding Bonds	$ 58,225,000	4.00 — 5.375%	6-1-10/19	$ 41,165,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2010	$ 3,260,000	$ 2,159,094
2011	3,390,000	2,028,694
2012	3,570,000	1,850,719
2013	3,760,000	1,663,294
2014	3,960,000	1,461,194
2015 – 19	23,225,000	3,875,913
TOTAL	$ 41,165,000	$ 13,038,908

Stadium District Loans Payable

On January 23, 2007, the Stadium District entered into a cost-sharing agreement with the Team for the renovations at Chase Field. Under the terms of the agreement, the Team provided $537,723 of the funding for the renovations; and the agreement states that the Stadium District will pay the Team back over the next three years, ending December 2010.

On September 10, 2007, the Stadium District entered into a cost-sharing agreement with the Team for the purchase of a video board and related equipment. Under the terms of the agreement, the Team provided $8,273,928 of the funding for the purchase; and the agreement states that the Stadium District will pay the Team back over nine years, beginning December 2009 and ending in December 2017.

On October 12, 2007, the Stadium District entered into a cost-sharing agreement with the Team for phase II of the suite renovations at Chase Field. Under the terms of the agreement, the Team provided

$1,832,928 of the funding for the renovations; and the agreement states that the Stadium District will pay the Team back over ten years, beginning December 2011 and ending in December 2020.

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

Governmental Activities	
Year Ending June 30	Principal
2010	$ 1,179,240
2011	1,179,241
2012	1,200,000
2013	1,200,000
2014	1,200,000
2015-19	4,273,928
2020-21	232,929
Total	$ 10,465,338

Special Assessment Debt With Governmental Commitment

Special assessment bonds are payable from assessments collected from property owners benefited by the respective improvements. The special assessment districts pledged these assessments to repay the par issuance amount of $568,658 in special assessment bonds. The proceeds were used to finance construction projects in these districts. Total principal and interest remaining to be paid on these bonds is $266,615, payable through July 2018. While there is no legal obligation for the County to further secure the special assessment bonds of the districts below, the County has made a moral commitment to take steps necessary to prevent default. Principal and interest paid for the current year and total special assessment charges revenue were $51,363 and $108,556, respectively.

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

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2009
Queen Creek Water	$ 301,960	4.875%	7-1-09/17	$ 19,944
Marquerite Drive	60,670	9.000%	7-1-09/11	3,212
7th Street North	60,059	8.000%	1-1-10/14	24,466
Plymouth Street	145,969	8.000%	7-1-09/18	145,969
Total	$ 568,658			$ 193,591

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2010	$ 19,149	$ 17,487
2011	20,926	12,725
2012	26,031	10,985
2013	22,819	9,094
2014	22,819	7,347
2015 – 18	81,847	15,386
Total	$ 193,591	$ 73,024

Capital Leases

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

	Governmental Activities
Computer Systems and Equipment	$ 46,339,089
Communications Equipment	999,864
Medical Equipment	181,536
Voting Equipment	6,197,732
Total Capital Assets	53,718,221
Accumulated Depreciation	(15,056,444)
Net Value of Leased Capital Assets	$ 38,661,777

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, 2009.

Year Ending June 30	Governmental Activities
2010	$ 25,034,201
2011	19,331,785
2012	8,317,467
2013	365,791
2014	27,943
2015-17	74,515
Total minimum lease payments	53,151,702
Amount representing interest	(2,016,363)
Present value of net minimum lease payments	$ 51,135,339

The present value of net minimum lease payments at June 30, 2009, of $51,135,339 exceeds the total capital assets of $38,661,777 because a significant portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

Funding Source for Governmental Activities Liabilities

Governmental Funds Liabilities	Funding Source
Lease revenue bonds	County Improvement Debt Fund
Lease trust certificates	County Improvement Debt Fund
Certificates of participation	County Improvement Debt Fund
Stadium District revenue bonds	Stadium District Debt Service Fund (nonmajor debt service fund)
Stadium District loans payable	Ballpark Operations Fund (nonmajor special revenue fund)
Special assessment debt with governmental commitment	Special Assessment Fund (nonmajor debt service fund)
Capital leases	General Fund, Detention Operations Fund, nonmajor special revenue fund
Claims and judgments	General Fund, Solid Waste Management Fund (nonmajor special revenue fund) and Risk Management Fund (internal service fund)
Reported and incurred but not reported claims	Risk Management Fund and Employee Benefits Trust Fund (internal service funds)
Municipal landfill closure and postclosure costs	Solid Waste Management Fund (nonmajor special revenue fund)

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, 2009, the allowable six and fifteen percent limits were $3,498,218,117 and $8,745,545,293, respectively. The County had no outstanding general obligation debt at June 30, 2009, 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, 2009, the County had no arbitrage liability.

NOTE 14 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County has five landfills which are subject to closure and postclosure care requirements. State and federal 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.

On May 31, 2007, the County's last remaining landfill ceased accepting waste and the County is in the process of capping the landfill. The closure costs associated with this landfill are included in the landfill closure and postclosure care liability at June 30, 2009. In addition, during fiscal year 2009, the County updated estimates of the amount 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 $17,352,673.

The County's estimate for closure and postclosure care requirements for the five landfills are subject to change due to inflation, changes in technology, and changes in regulations, or results of the investigational study. All associated closure and postclosure costs will be paid from the Solid Waste Management Fund. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2009.

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

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

On July 1, 2006, the County entered into a $35,000,000 municipal revolving line of credit with an interest rate of 65% of the bank's prime rate which has a maturity date of June 30, 2009. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2009, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2010.

On July 1, 2008, the County entered into a $4,177,256 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. The irrevocable standby letter of credit matured on July 1, 2009. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2009, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to July 1, 2010, for $5,325,903.

NOTE 16 – 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 $18,697,984.43 for the year ended June 30, 2009. These operating leases have remaining lease terms from one to nine 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, 2009, are as follows:

Year Ending June 30	Governmental Activities
2010	$ 10,900,273
2011	9,025,588
2012	5,660,947
2013	4,292,895
2014	2,342,479
2015-18	1,616,467
Total minimum payments required	$ 33,838,649

NOTE 17 – RISK MANAGEMENT

Self-Insurance

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

The County 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 have not exceeded this commercial coverage since the inception of these insurance policies.

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: reported loss development, paid loss development, Bornhuetter-Ferguson reported loss and paid loss, frequency times severity, expected loss, incremental paid workers' compensation, paid allocated loss adjustment expense to paid loss development – automobile liability, and tail liability for medical malpractice. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 2.55 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2009, for each insurable area follow:

General liability	$ 33,495,471
Automobile liability	3,104,671
Malpractice	13,515,891
Workers' compensation	11,756,578
Property reserve	242,190
Auto physical damage	314,319
Total	$ 62,429,120

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

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Balance June 30
2006-07	$ 55,916,393	$ 16,330,438	$(14,516,812)	$57,730,019
2007-08	57,730,019	13,460,325	(13,118,250)	58,072,094
2008-09	58,072,094	13,180,821	(8,823,795)	62,429,120

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

The liability for medical, dental, pharmacy, short-term disability, behavioral health, and vision claims is based on fiscal year 2009 actuarial reports. Certain portions of the pharmacy liability are based on the unused portion of the member's pharmacy accounts as administered by another provider. Accrued actuarial liabilities at June 30, 2009, for each insurable area follow:

Medical	$ 8,449,000
Dental	286,000
Pharmacy	2,174,701
Short-term disability	296,000
Behavioral health	216,000
Vision	76,000
Total	$ 11,497,701

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	Other Payments	Balance June 30
2006-07	$ 2,771,985	$ 16,022,997	$ (16,588,914)	$	$ 2,206,068
2007-08	2,206,068	95,933,611	(87,449,314)	(143,714)	10,546,651
2008-09	10,546,651	99,512,245	(98,479,540)	(81,655)	11,497,701

Other Claims

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

Indigent Health Care Litigation - At June 30, 2009, there were approximately two dozen hospitals and health care professionals seeking reimbursement from the County for health care medical services pertaining to indigent health care. This represents approximately 52,785 claims with a full-billed charge of approximately $252 million. This amount is subject to a statutory discount that averages more than 50%. It is not practical to determine the anticipated outcome of the litigation and to estimate the potential losses due to the fact that the Court has not yet provided a ruling to clarify the current statutory provisions that would provide the parties with the ability to adjudicate the claims. In addition, less than ten percent of the claims have actually been reviewed for legitimacy due to the large number of claims filed and the refusal of the hospital plaintiffs to provide requested support for verification of submitted claims. To date, $64 million in claims with individual hospitals were settled for less than $3 million; however, the method of determining the settlement amount can vary between hospitals as each hospital has a different set of requirements for calculating and agreeing on a settlement. The Superior Court of Maricopa County appointed a Special Master to facilitate the dispute process. As of April 2008, the Special Master recommended decisions and the presiding judge accepted the recommendations that resulted in three judgments against Maricopa County in the combined amount of $42,015,532, including interest and

statutory penalties. Maricopa County is appealing these decisions to the Arizona Court of Appeals. In the opinion of outside legal counsel, it is impossible to reasonably estimate the amount of the loss because of overlapping defenses and imprecise state statute standards that apply; therefore, no accrual for potential liability can be reasonably determined.

NOTE 18 – 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, 2009, the County reported $6,672,374 in claims and judgments, which is comprised 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, 2009, the County had several facilities under consideration for demolition or renovation. The County has reported an estimated pollution remediation liability of $1,075,200 for these projects, which is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup activities, including site assessments to identify hazardous exposure to materials and characterizes and quantifies the potential risk posed at the sites, if any.

Cave Creek Landfill – The County has entered into a Consent Decree with the Arizona Department of Environmental Quality (ADEQ) to evaluate the Cave Creek Landfill as a source of groundwater contamination. As of June 30, 2009, the County has reported a pollution remediation liability of $640,466, which is an engineering estimate provided by a professional environmental consultant. The estimate consists of mandated testing costs, completion of the remedial action plan, public meetings, and the recommended remediation at the landfill.

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(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. As of June 30, 2009, the County has reported a pollution remediation liability of $2,335,096, based on the cost estimates provided by the consultants.

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. As of June 30, 2009, an audit of County-owned facilities was conducted to ensure compliance with Federal regulations. Based on the results of the audit, the County has reported an estimated pollution remediation liability of $2,621,612, which is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup activities, including an engineering study which recommended a method for collecting and containing stormwater runoff.

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 19 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

Plan Descriptions

The County contributes to the four plans described below. Benefits are established by state statute and the plans generally provide retirement, long-term disability, and health insurance premium benefits, including death and survivor benefits. The retirement benefits are generally paid at a percentage, based on years of service, of the retirees' average compensation. Long-term disability benefits vary by circumstance, but generally pay a percentage of the employee's monthly compensation. Health insurance premium benefits are generally paid as a fixed dollar amount per month towards the retiree's healthcare insurance premiums, in amounts based on whether the benefit is for the retiree or for the retiree and his or her dependents.

The Arizona State Retirement System (ASRS) administers a cost-sharing, multiple-employer defined benefit pension plan; a cost-sharing, multiple-employer defined benefit health insurance premium plan; and a cost-sharing, multiple-employer defined benefit long-term disability plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

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

The Corrections Officer Retirement Plan (CORP) (Maricopa County Corrections Officers and Administrative Office of the Courts Probation Officers (AOC Probation)) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers certain employees of the State of Arizona's Department of Corrections and Department of Juvenile Corrections, and county employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The Elected Officials Retirement Plan (EORP) administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Fund Manager of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. Because the health insurance premium plan benefit of the EORP is not established as a formal trust, the EORP is reported in accordance with GASB Statement No. 45 as an agent multiple-employer defined benefit plan. Accordingly, the disclosures that follow reflect the EORP as if it were an agent multiple-employer defined benefit plan.

Financial Reports

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

ASRS
3300 N. Central Avenue
P.O. Box 33910
Phoenix, AZ 85067-3910
(602) 240-2000 or (800) 621-3778
www.azasrs.gov

PSPRS, CORP, EORP
3010 E. Camelback Road, Suite 200
Phoenix, AZ 85016-4416
(602) 255-5575
www.psprs.com

Funding Policy

The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates for the ASRS, PSPRS, CORP, and EORP.

Cost-Sharing Plans - For the year ended June 30, 2009, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.45 percent (8.95 percent for retirement and 0.5 percent for long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 9.45 percent (7.99 percent for retirement, .96 percent for health insurance premium, and 0.5 percent for long-term disability) of the members' annual covered payroll.

The County's contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-Term Disability Fund
2009	$ 35,111,385	$ 4,218,640	$ 2,197,279
2008	38,279,334	4,992,957	2,377,738
2007	36,025,772	5,010,107	2,385,117

Agent Plans - For the year ended June 30, 2009, active PSPRS (Maricopa County Sheriff) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute 23.08 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.47 percent of covered payroll. Active PSPRS (Maricopa County Attorney Investigators) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute 31.83 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 2.29 percent of covered payroll. Active CORP (Maricopa County Corrections Officers) members were required by statute to contribute 7.96 percent of the members' annual covered payroll except that, beginning October 2008, all non-dispatcher members were required to contribute 8.41 percent. In addition, the County was required to contribute 8.57 percent. The aggregate of members' and the County's contributions is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.74 percent of covered payroll. Active CORP (AOC Probation) members were required by statute to contribute 7.96 percent of the members' annual covered payroll, and the County was required to contribute 9.25 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was set at 0.24 percent of covered payroll. Active EORP members were required by statute to contribute 7.00 percent of the members' annual covered payroll; and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 21.21 percent of the members' annual covered payroll through September 2008 and 14.05 percent of the members' annual covered payroll for October 2008 through June 2009. The health insurance premium portion of the contribution rate for normal cost was actuarially set at .91 percent of covered payroll.

Actuarial methods and assumptions – Except for the contribution requirements for probation officers participating in the CORP (AOC Probation) plan, which were established by state statute, the contribution requirements for the year ended June 30, 2009, were established by the June 30, 2007, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans 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 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 understood by the County and plans' members 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 that are 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 plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2009 contribution requirements, are as follows:

Actuarial valuation date	June 30, 2007
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded accrued liability, open for excess
Remaining amortization period	29 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investments rate of return	8.50%
Projected salary increases	5.50%-8.50% for PSPRS and CORP, 5.00% for EORP
includes inflation at	5.00%

Annual Pension Cost/OPEB Cost - The County's pension/OPEB cost for the agent plans for the year ended June 30, 2009, and related information follows.

	PSPRS		CORP		EORP
	(Sheriff)	(Investigators)	(Corrections)	(AOC Probation)	
Pension:					
Annual pension/OPEB cost	$ 9,590,556	$ 246,353	$ 6,914,379	$ 5,164,621	$ 6,723,511
Contributions made	9,590,556	246,353	6,914,379	5,164,621	6,723,511
Health Insurance:					
Annual pension/OPEB cost	$ 704,911	$ 20,288	$ 666,285	$ 137,570	$ 155,555
Contributions made	704,911	20,288	666,285	137,570	155,555

Trend Information – Annual pension cost information for the current and two preceding years for each of the agent plans follows. Separately reported OPEB cost information for the last year of the required trend information will be prepared next year when it becomes available. Data for the CORP (AOC Probation) plan is only provided for fiscal years subsequent to June 30, 2007, as this plan did not commence until July 1, 2007.

Plan	Contributions Required and Contributions Made Annual Pension/OPEB Cost (APC)	Percentage of APC Contributed	Net Pension/OPEB Obligation
Year Ended June 30, 2009			
Pension:			
PSPRS (Sheriff)	$ 9,590,556	100.0%	$ 0
PSPRS (Investigators)	246,353	100.0%	0
CORP (Corrections)	6,914,379	100.0%	0
CORP (AOC Probation)	5,164,621	100.0%	0
EORP	6,723,511	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 704,911	100.0%	$ 0
PSPRS (Investigators)	20,288	100.0%	0
CORP (Corrections)	666,285	100.0%	0
CORP (AOC Probation)	137,570	100.0%	0
EORP	155,555	100.0%	0
Year Ended June 30, 2008			
Pension:			
PSPRS (Sheriff)	$ 8,113,925	100.0%	$ 0
PSPRS (Investigators)	212,452	100.0%	0
CORP (Corrections)	4,964,182	100.0%	0
CORP (AOC Probation)	5,412,947	100.0%	0
EORP	4,971,190	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 752,864	100.0%	$ 0
PSPRS (Investigators)	16,036	100.0%	0
CORP (Corrections)	675,289	100.0%	0
CORP (AOC Probation)	144,185	100.0%	0
EORP	180,890	100.0%	0
Year Ended June 30, 2007			
Pension & Health Insurance:			
PSPRS (Sheriff)	$ 6,635,820	100.0%	$ 0
PSPRS (Investigators)	171,511	100.0%	0
CORP (Corrections)	4,012,929	100.0%	0
EORP	4,472,388	100.0%	0

Funded Status - The funded status of the plans as of the most recent valuation date, June 30, 2009, along with the actuarial assumptions and methods used in those valuations follow. All participating jurisdictions of the CORP (AOC Probation) plan are grouped under one local board and only one actuarial report is completed for the entire group. As a result, data regarding the actuarial accrued liabilities, actuarial value of assets, and funded status of the plan is not available solely for Maricopa County. Thus, the information provided below for CORP (AOC Probation) represents data for the entire plan group and includes all participating jurisdictions. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

	PSPRS				CORP			
	Sheriff		Investigators		Corrections		AOC Probation	
	Pension	Health Insurance	Pension	Health Insurance	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$269,293,904	$ 7,162,362	$7,719,853	$ 148,217	$186,395,265	$ 6,325,348	$296,763,462	$ 12,993,540
Actuarial value of assets (b)	$184,754,232	$ 0	$4,564,329	$ 0	$159,924,267	$ 0	$230,306,951	$ 0
Unfunded actuarial accrued liability (funding excess) (a)–(b)	$ 84,539,672	$ 7,162,362	$3,155,524	$ 148,217	$ 26,470,998	$ 6,325,348	$ 66,456,511	$ 12,993,540
Funded ratio (b)/(a)	68.6%	0.0%	59.1%	0.0%	85.8%	0.0%	77.6%	0.0%
Covered payroll (c)	$ 44,607,743	$44,607,743	$ 837,703	$ 837,703	$ 88,455,819	$88,455,819	$102,605,280	$102,605,280
Unfunded actuarial accrued liability as a % of covered payroll ([(a)–(b)]/(c))	189.5%	16.1%	376.7%	17.7%	29.9%	7.2%	64.8%	12.7%

The actuarial methods and assumptions used are the same for all plans and related benefits, and for the most recent valuation date, are as follows:

Actuarial valuation date	June 30, 2009
Actuarial cost method	Projected unit credit
Amortization method	Level percent-of-pay closed
Remaining amortization period	27 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50%-8.50% for PSPRS and CORP, 5.00% for EORP
includes inflation at	5.00%

NOTE 20 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2009, were as follows:

	Payable To	
Payable from	General Fund	Total Due To
County Improvement Fund	$ 33,227,924	$ 33,227,924
Nonmajor Governmental Funds	9,697,452	9,697,452
Internal Service Funds	803,962	803,962
Total Due From	$ 43,729,338	$ 43,729,338

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, 2009.

Interfund transfers – interfund transfers for the year ended June 30, 2009, were as follows:

	Transfers In						
Transfers Out	General Fund	Detention Operations Fund	County Improvement Debt Fund	County Improvement Fund	General Fund County Improvements Fund	Nonmajor Governmental Funds	Total Transfers Out
General Fund	$	$170,081,832	$ 4,078,324	$	$ 154,897,475	$ 36,444	$ 329,094,075
Detention Operations Fund						951,000	951,000
General Fund County Improvements Fund			6,252,339	8,111,757			14,364,096
Nonmajor Governmental Funds	2,353,568		1,199,011			98,210,049	101,762,628
Total Transfers In	$ 2,353,568	$170,081,832	$ 11,529,674	$ 8,111,757	$ 154,897,475	$ 99,197,493	$ 446,171,799
Transfers of capital assets:							
Internal Service Funds transfer of capital assets to governmental activities							46,508
							$ 446,218,307

In the fund financial statements, total transfers in of $446,171,799 are less than transfers out of $446,218,307 because of transfers of capital assets between the proprietary and governmental funds. During the year, existing capital assets with book values of $46,508 were transferred from the internal service funds to governmental activities. The internal service funds reported transfers out for the net carrying value of the assets; however, there were no offsetting transfers in reported as these capital assets were transferred to governmental activities in the government-wide financial statements.

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	$ 43,729,338	$	$ 2,353,568	$ 329,094,075
Special Revenue Funds				
Detention Operations			170,081,832	951,000
Debt Service Funds				
County Improvement Debt			11,529,674	
Capital Projects Funds				
County Improvement		33,227,924	8,111,757	
General Fund County Improvements			154,897,475	14,364,097
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Grants		378,553		
Air Quality Fees			113,700	
Animal Control Field Operations				111,857
Animal Control License/Shelter				1,087,154
Ballpark Operations				1,707,418
Cactus League Operations			810,458	
CDBG Housing Trust		102,916		
Clerk of the Court Grants		87,237		
Correctional Health Grants		21,409		
County School Indirect Cost				291,715
Emergency Management		112,753		
Environmental Services Environmental Health				55,525
Environmental Services Grants		214,166		27,525
Elections Grants		1,599,809		1,646,482
Events Center				40,340
Flood Control				44,709,458
Human Services Grants		4,382,432		
Library District			1,233,438	8,641,753
Parks Donation				160,833
Parks Enhancement			72,513	90,000
Parks Souvenir				72,513
Planning and Development Fees			6,610	
Public Health Fees			29,834	
Public Health Grants		1,144,972		
Sheriff Grants		850,825		
Sheriff RICO		12,630		
Solid Waste Management				1,605,030
Solid Waste Management Grants		341,095		
Transportation Operations				39,729,566
Transportation Grants		448,655		
Waste Tire				975,000
Debt Service Fund				
Stadium District Debt Service				810,458
Capital Projects Funds				
Detention Capital Projects			951,000	
Flood Control Capital Projects			44,709,458	
Intergovernmental Capital Projects			2,455,833	
Library District Capital Improvement			7,408,315	
Long Term Project Reserve			1,707,418	
Transportation Capital Projects			39.698.916	

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
Internal Service Funds				
Sheriff Warehouse		803,962		
Telecommunications				46,508
Total	$ 43,729,338	$ 43,729,338	$ 446,171,799	$ 446,218,307
Transfer of capital assets to/from Governmental activities:				
Employee Benefits Trust			46,508	
			$ 446,218,307	$ 446,218,307

NOTE 21 – SUBSEQUENT EVENTS

On July 2, 2009, Maricopa County defeased various capital lease agreements with a principal amount of $24,659,340. The County contributed cash to advance refund the capital lease agreements, which had remaining payment dates of July 4, 2009 through February 15, 2017. The capital leases were paid in advance at par plus accrued interest.

Required Supplementary Information

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 470,957,388	$ 470,957,388	$ 472,001,004	$ 1,043,616
Licenses and permits	1,923,641	1,923,641	2,303,516	379,875
Intergovernmental	609,861,800	609,848,618	535,999,339	(73,849,279)
Charges for services	41,261,142	41,485,345	43,642,008	2,156,663
Fines and forfeits	16,669,467	16,669,467	16,370,058	(299,409)
Miscellaneous	16,613,267	16,613,267	15,056,648	(1,556,619)
Total revenues	1,157,286,705	1,157,497,726	1,085,372,573	(72,125,153)
EXPENDITURES				
Current:				
General government	363,064,295	383,924,458	180,245,742	203,678,716
Public safety	438,627,296	441,352,336	435,663,771	5,688,565
Health, welfare and sanitation	253,713,351	250,996,552	245,811,481	5,185,071
Culture and recreation	1,426,304	1,176,016	1,162,914	13,102
Education	2,320,833	2,320,833	1,727,263	593,570
Capital outlay	4,592,539	7,125,168	5,556,510	1,568,658
Total expenditures	1,063,744,618	1,086,895,363	870,167,681	216,727,682
Excess of revenues over expenditures	93,542,087	70,602,363	215,204,892	144,602,529
OTHER FINANCING SOURCES (USES)				
Transfers in	11,246,745	13,318,257	11,719,165	(1,599,092)
Transfers out	(379,416,476)	(356,476,752)	(329,094,075)	27,382,677
Total other financing uses	(368,169,731)	(343,158,495)	(317,374,910)	25,783,585
Net change in fund balances	(274,627,644)	(272,556,132)	(102,170,018)	170,386,114
Fund balance – beginning of period	274,627,644	274,627,644	533,590,840	258,963,196
Decrease in reserve for inventory of supplies			(455,601)	(455,601)
Fund balance – ending of period	$	$ 2,071,512	$ 430,965,221	$ 428,893,709

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

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule by Department
General Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget -
	Original	Final	Amounts	Positive (Negative)
GENERAL GOVERNMENT				
County Assessor	$ 24,923,302	$ 24,064,278	$ 23,434,677	$ 629,601
Board of Supervisors	2,579,656	2,579,656	2,423,671	155,985
Communications	932,091	770,219	680,152	90,067
County Call Center	1,628,190	1,606,369	1,582,950	23,419
County Managers Office	1,429,968	2,102,502	1,612,244	490,258
Elections	20,096,904	20,096,904	19,693,468	403,436
Enterprise Technology	10,785,417	10,340,526	10,003,694	336,832
Facilities Management	12,908,663	12,829,165	12,693,810	135,355
Finance	3,787,037	3,787,037	3,675,977	111,060
Internal Audit	1,843,786	1,843,786	1,813,204	30,582
Management & Budget	3,746,301	3,597,903	3,322,581	275,322
Materials Management	2,029,600	1,979,326	1,912,707	66,619
Recorder	2,279,710	2,279,710	1,914,543	365,167
Research and Reporting	327,743	327,743	310,423	17,320
Treasurer	3,396,965	2,909,938	2,909,861	77
Workforce Management and Development	6,145,531	6,145,531	5,278,702	866,829
General Government	268,266,931	290,707,365	91,517,517	199,189,848
Total General Government	$ 367,107,795	$ 387,967,958	$ 184,780,181	$ 203,187,777
PUBLIC SAFETY				
Adult Probation	$ 60,982,903	$ 61,462,616	$ 60,879,345	$ 583,271
Clerk of Superior Court	32,343,816	31,293,003	30,901,051	391,952
Constables	2,361,217	2,399,544	2,241,489	158,055
Correctional Health	3,581,457	3,423,762	3,423,346	416
County Attorney	62,837,039	62,837,039	62,783,072	53,967
County Attorney Civil	15,915,927	11,112,600	10,895,656	216,944
Emergency Management	234,996	219,330	203,827	15,503
Justice Courts	14,115,672	14,234,238	13,510,390	723,848
Justice System Planning	542,057	387,378	297,452	89,926
Juvenile Defender	3,654,409	4,281,765	4,281,023	742
Juvenile Probation	17,220,629	17,562,469	16,303,474	1,258,995
Legal Defender	10,511,194	10,111,194	9,804,828	306,366
Medical Examiner	7,721,547	7,548,957	7,308,314	240,643
Office Contract Counsel	15,414,886	26,014,886	25,933,131	81,755
Office of Legal Advocate	9,529,764	9,126,459	8,801,394	325,065
Public Defender	36,768,742	35,341,386	34,999,979	341,407
Public Fiduciary	2,612,944	2,593,974	2,554,400	39,574
Sheriff	72,479,875	74,836,143	73,522,364	1,313,779
Trial Courts	70,347,261	69,647,261	68,041,307	1,605,954
Total Public Safety	$ 439,176,335	$ 444,434,004	$ 436,685,842	$ 7,748,162
HEALTH, WELFARE AND SANITATION				
Animal Control Services	$ 322,919	$ 301,247	$ 301,247	$
Environmental Services	3,687,644	3,569,613	3,484,646	84,967
Human Services	2,517,013	2,517,013	2,277,615	239,398
Public Health	12,417,708	12,343,109	11,183,804	1,159,305
General Government	234,768,067	232,265,570	228,564,169	3,701,401
Total Health, Welfare and Sanitation	$ 253,713,351	$ 250,996,552	$ 245,811,481	$ 5,185,071
CULTURE AND RECREATION				
Parks and Recreation	$ 1,426,304	$ 1,176,016	$ 1,162,914	$ 13,102
EDUCATION				
Superintendent of Schools	$ 2,320,833	$ 2,320,833	$ 1,727,263	$ 593,570
Total General Fund Expenditures	$ 1,063,744,618	$ 1,086,895,363	$ 870,167,681	$ 216,727,682

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

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Detention Operations Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 138,206,968	$ 138,206,968	$ 116,878,703	$ (21,328,265)
Intergovernmental		3,022,483	3,022,483	
Charges for services	27,246,500	27,246,500	35,867,475	8,620,975
Miscellaneous	6,335,889	6,335,889	5,566,863	(769,026)
Total revenues	171,789,357	174,811,840	161,335,524	(13,476,316)
EXPENDITURES				
Current:				
Public safety	425,028,752	427,671,990	294,944,125	132,727,865
Capital outlay	241,415	620,660	541,025	79,635
Total expenditures	425,270,167	428,292,650	295,485,150	132,807,500
Deficiency of revenues under expenditures	(253,480,810)	(253,480,810)	(134,149,626)	119,331,184
OTHER FINANCING SOURCES (USES)				
Transfers in	197,452,665	197,452,665	170,081,832	(27,370,833)
Transfers out	(951,000)	(951,000)	(951,000)	
Total other financing sources	196,501,665	196,501,665	169,130,832	(27,370,833)
Net change in fund balances	(56,979,145)	(56,979,145)	34,981,206	91,960,351
Fund balance – beginning	56,979,145	56,979,145	155,654,885	98,675,740
Increase in reserve for inventory of supplies			140,404	140,404
Fund balance– ending	$	$	$ 190,776,495	$ 190,776,495

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

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

Budgeting and Budgetary Control

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

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

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, 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.

The County's budget is prepared on a basis consistent with generally accepted accounting principles, except for recording the present value of net minimum capital lease payments as an other financing source in the General Fund. In addition, General Fund indirect costs recovery was a budgeted activity, but this activity was eliminated on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

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

	General Fund
Excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances	$ 204,448,548
Net indirect cost adjustment – revenue /expenditures	(9,365,597)
Present value of net minimum capital lease payments	20,121,941
Excess of revenues over expenditures from the budgetary comparison schedule	$ 215,204,892

Maricopa County
Required Supplementary Information
Schedule of Agent Retirement Plans' Funding Progress
June 30, 2009

Public Safety Personnel Retirement System

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Sheriff						
Pension						
6/30/2009	$ 184,754,232	$ 269,293,904	$ (84,539,672)	68.6%	$ 44,607,743	(189.5%)
6/30/2008	176,283,622	263,739,385	(87,455,763)	66.8%	47,953,146	(182.4%)
Health Insurance						
6/30/2009	0	7,162,362	(7,162,362)	0.0%	44,607,743	(16.1%)
6/30/2008	0	7,614,844	(7,614,844)	0.0%	47,953,146	(15.9%)
Pension and Health Insurance						
6/30/2007	168,446,242	261,206,181	(92,759,939)	64.5%	43,990,310	(210.9%)
Investigators						
Pension						
6/30/2009	4,564,329	7,719,853	(3,155,524)	59.1%	837,703	(376.7%)
6/30/2008	4,457,601	7,013,174	(2,555,573)	63.6%	885,955	(288.5%)
Health Insurance						
6/30/2009	0	148,217	(148,217)	0.0%	837,703	(17.7%)
6/30/2008	0	166,787	(166,787)	0.0%	885,955	(18.8%)
Pension and Health Insurance						
6/30/2007	4,319,200	7,083,978	(2,764,778)	61.0%	697,382	(396.5%)

Corrections Officer Retirement Plan

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Correction Officers						
Pension						
6/30/2009	$ 159,924,267	$ 186,395,265	$ (26,470,998)	85.8%	$ 88,455,819	(29.9%)
6/30/2008	144,634,516	176,087,740	(31,453,224)	82.1%	90,038,577	(34.9%)
Health Insurance						
6/30/2009	0	6,325,348	(6,325,348)	0.0%	88,455,819	(7.2%)
6/30/2008	0	5,997,251	(5,997,251)	0.0%	90,038,577	(6.7%)
Pension and Health Insurance						
6/30/2007	132,318,505	165,763,785	(33,445,280)	79.8%	85,695,836	(39.0%)
AOC Probation Officers						
Pension						
6/30/2009	230,306,951	296,763,462	(66,456,511)	77.6%	102,605,280	(64.8%)
6/30/2008	205,281,974	178,915,393	26,366,581	114.7%	110,623,732	0.0%
Health Insurance						
6/30/2009	0	12,993,540	(12,993,540)	0.0%	102,605,280	(12.7%)
6/30/2008	0	2,136,516	(2,136,516)	0.0%	110,623,732	(1.9%)

NOTE 1 – ACTUARIAL INFORMATION AVAILABLE

For valuation years prior to 2008, which was prior to the implementation of GASB Statement Nos. 43 and 45, the actuarial measurements were made in the aggregate as to pension and health insurance benefits. In future years when GASB Statement Nos. 43 and 45 measurements are made and reported, the pension and health insurance benefits information will be disaggregated and reported separately.

For the CORP (AOC Probation) plan, all participating jurisdictions are grouped under one local board and only one actuarial report is completed for the entire group. As a result, the information provided for CORP (AOC Probation) represents data for the entire plan group as data regarding the actuarial accrued liabilities, actuarial value of assets, and funded status of the plan is not available solely for Maricopa County. In addition, as this plan did not commence until July 1, 2007, data is only provided for fiscal years subsequent to June 30, 2007.

The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

Maricopa County
Required Supplementary Information
Modified Approach for Infrastructure Assets
For the Fiscal Year Ended June 30, 2009

Condition Rating of Maricopa County
Roadway System

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

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
Roadway System	86%	84%	82%	83%	85%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
Roadway System	1%	2%	2%	3%	3%

Comparison of Estimated to Actual Maintenance/Preservation[(1)]

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
Estimated	$ 10,343,500	$ 11,473,000	$ 12,489,748	$ 12,000,936	$ 16,125,821
Actual	$ 12,525,108	$ 11,236,488	$ 13,101,752	$ 11,842,077	$ 9,502,541

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 2009	FY 2008	FY 2007	FY 2006	FY 2005
Bridge System	97%	99%	98%	98%	99%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
Bridge System	0%	0%	0%	0%	0%

Comparison of Estimated to Actual Maintenance/Preservation [(1)]

	FY 2009	FY 2008	FY 2007	FY 2006	FY 2005
Estimated	$2,820,000	$ 473,000	$ 950,000	$ 1,302,721	$ 811,571
Actual	$ 955,766	$ 151,752	$ 528,034	$ 880,911	$ 1,040,562

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).

(1) Estimated and actual maintenance/preservation costs for fiscal years 2005 to 2008 were updated in fiscal year 2009 to include costs incurred in both the Transportation Operations Fund and Transportation Capital Projects Fund. Previously, only amounts from the Transportation Operations Fund were reported.

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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.

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. §49-4802 is the funding source.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

County Attorney RICO — (Fund 213) Accounts for the funds provided by the sale of confiscated 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.

County School Indirect Cost — (Fund 795) Established to collect Title VI-B monies received from the Arizona Department of Education.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Inmate Health Services — (Fund 254) Accounts for the co-payments received from inmates for self initiated health service pursuant to A.R.S. §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 Court Special Revenue — (Fund 245) Established for the purpose of defraying expenses of justice court services by providing improvements in court technology, operations and facilities to enable the courts to respond quickly to changing statutory and case processing needs. Operations are funded by an $18 user's charge to be added to the Defensive Driving School Diversion Fee as of March 1, 1998.

Juvenile Probation Diversion — (Fund 275) The Juvenile Probation Diversion fund was established by A.R.S. §11-537 and consists of diversion fees that are collected pursuant to 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 — (Fund 244) Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy.

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

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

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

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

Parks Donations — (Fund 243) Accounts for donations and contributions activities provided for by citizens or groups pursuant to A.R.S. §11-941.

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 (A.R.S. §11-941). The Town was to commence collection of the tax by December 1, 2000.

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

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

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

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

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

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

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

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

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

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

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) Accounts for and segregates enhancements to County jail facilities and operations pursuant to A.R.S. §41-2401.

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

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

Solid Waste Grants — (Fund 581) Accounts for the grant activity administered by Solid Waste Management.

Solid Waste Management — (Fund 580) Accounts for the waste disposal and landfill closure and postclosure care services.

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

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

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

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

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

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

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

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

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

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

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

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

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

Debt Service Funds

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

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

Capital Projects Funds

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

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

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

Library District Capital Improvement — (Fund 465) Accounts for Library District capital projects funded from Library District revenue transfers.

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

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

Transportation Capital Projects — (Fund 234) 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, 2009

	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	$	$	$	$ 50	$	$
Cash and investments held by County Treasurer	1,822,771	1,675,221	239,426	6,388,208		1,004,114
Receivables		1,583		13,279		2,386
Due from other funds						
Due from other governmental units			198,871		526,356	
Inventories						
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 1,822,771	$ 1,676,804	$ 438,297	$ 6,401,537	$ 526,356	$ 1,006,500
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 143,157	$ 73,078	$ 216,926	$ 370,582	$ 140,889	$ 3,456
Employee compensation payable		2,153	16,218	83,542	6,917	14,342
Accrued liabilities				7		
Due to other funds					378,553	
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue			251,201		162,151	
Total liabilities	143,157	75,231	484,345	454,131	688,510	17,798
Fund balances:						
Reserved for inventories						
Reserved for debt service						
Unreserved	1,679,614	1,601,573	(46,048)	5,947,406	(162,154)	988,702
Total fund balances	1,679,614	1,601,573	(46,048)	5,947,406	(162,154)	988,702
Total liabilities and fund balances	$ 1,822,771	$ 1,676,804	$ 438,297	$ 6,401,537	$ 526,356	$ 1,006,500

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	$ 83,069	$	$ 100	$ 450	$
969,551	4,896,116	6,856,413	3,307,381		132,568	381,623
1,995	11,571	14,090	6,795			
				890,318		
	16,660					
		137,563				
$ 971,546	$ 4,927,027	$ 7,091,135	$ 3,314,176	$ 890,418	$ 133,018	$ 381,623
$ 118,437	$ 105,499	$ 98,924	$	$ 783,594	$ 287	$
2,624	32,436	2,901		3,908	1,753	
	64					
				102,916		
121,061	137,999	101,825		890,418	2,040	
	16,660					
850,485	4,772,368	6,989,310	3,314,176		130,978	381,623
850,485	4,789,028	6,989,310	3,314,176		130,978	381,623
$ 971,546	$ 4,927,027	$ 7,091,135	$ 3,314,176	$ 890,418	$ 133,018	$ 381,623

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	300,337	144,306	1,835,126		692,246
Receivables			3,217		1,151
Due from other funds					
Due from other governmental units				89,008	
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 300,337	$ 144,306	$ 1,838,343	$ 89,008	$ 693,397
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$ 24,216	$ 96,079	$	$
Employee compensation payable		14,569	12,190	1,771	
Accrued liabilities					
Due to other funds				87,237	
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Advances from other funds					
Deferred revenue					
Total liabilities		38,785	108,269	89,008	
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	300,337	105,521	1,730,074		693,397
Total fund balances	300,337	105,521	1,730,074		693,397
Total liabilities and fund balances	$ 300,337	$ 144,306	$ 1838,343	$ 89,008	$ 693,397

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	County School Indirect Cost	Court Document Retrieval	Criminal Justice Enhancement
$	$	$	$ 2,515,504	$	$	$
	10,496	1,244,980	1,557,062	2,038,650	568,177	926,813
		2,572				2,902
21,409		240,285				
		92,210				
$ 21,409	$ 10,496	$ 1,580,047	$ 4,072,566	$ 2,038,650	$ 568,177	$ 929,715
$	$	$ 21,084	$ 875	$	$ 8,326	$ 145,956
	10,304	34,258			6,147	11,495
			2,177,067			
21,409						
6,587		1,544,496				
27,996	10,304	1,599,838	2,177,942		14,473	157,451
(6,587)	192	(19,791)	1,894,624	2,038,650	553,704	772,264
(6,587)	192	(19,791)	1,894,624	2,038,650	553,704	772,264
$ 21,409	$ 10,496	$ 1,580,047	$ 4,072,566	$ 2,038,650	$ 568,177	$ 929,715

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	SPECIAL REVENUE FUNDS				
	Del Webb Special Revenue	Diversion	Domestic Relations Mediation Education	Elections Grants	Emergency Management
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	501,947	1,440,588	276,288		
Receivables	1,030	3,131			
Due from other funds					
Due from other governmental units				1,646,482	310,343
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 502,977	$ 1,443,719	$ 276,288	$ 1,646,482	$ 310,343
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$	$	$	$ 21,676
Employee compensation payable					4,005
Accrued liabilities					
Due to other funds				1,599,809	112,753
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Advances from other funds					
Deferred revenue				46,673	229,760
Total liabilities				1,646,482	368,194
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	502,977	1,443,719	276,288		(57,851)
Total fund balances	502,977	1,443,719	276,288		(57,851)
Total liabilities and fund balances	$ 502,977	$ 1,443,719	$ 276,288	$ 1,646,482	$ 310,343

SPECIAL REVENUE FUNDS

Environmental Services Environmental Health	Environmental Services Grants	Events Center	Expedited Child Support	Flood Control	General Government Grants	Human Services Grants
$ 1,100	$	$	$	$ 250	$	$ 550
7,034,608		48,203	624,336	44,364,744	41,614	184,487
14,899			1,157	3,325,615		
	225,000			976,090		7,528,787
				440,516		
				2,248		
$ 7,050,607	$ 225,000	$ 48,203	$ 625,493	$ 49,109,463	$ 41,614	$ 7,713,824
$ 28,857	$ 7,522	$ 48,203	$	$ 2,718,465	$ 34,944	$ 2,169,160
86,403	3,312			77,475		100,740
				20,313		343
	214,166					4,382,432
				2,760,563	6,670	2,585,366
115,260	225,000	48,203		5,576,816	41,614	9,238,041
				440,516		
6,935,347			625,493	43,092,131		(1,524,217)
6,935,347			625,493	43,532,647		(1,524,217)
$ 7,050,607	$ 225,000	$ 48,203	$ 625,493	$ 49,109,463	$ 41,614	$ 7,713,824

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	SPECIAL REVENUE FUNDS				
	Inmate Health Services	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Court Special Revenue
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	520,228	11,568,954	631,720	825,443	2,813,705
Receivables	1,069	23,667		1,559	5,862
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous	8,119	595,919			
Cash and investments held by trustee restricted					
Total assets	$ 529,416	$ 12,188,540	$ 631,720	$ 827,002	$ 2,819,567
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$ 286,574	$ 54,249	$ 840	$ 78,230
Employee compensation payable		53,642	5,578	2,440	
Accrued liabilities		363			
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Advances from other funds					
Deferred revenue					
Total liabilities		340,579	59,827	3,280	78,230
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	529,416	11,847,961	571,893	823,722	2,741,337
Total fund balances	529,416	11,847,961	571,893	823,722	2,741,337
Total liabilities and fund balances	$ 529,416	$ 12,188,540	$ 631,720	$ 827,002	$ 2,819,567

SPECIAL REVENUE FUNDS

Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap
$	$	$	$	$ 630	$	$
906,690	1,002,940	681,879	91,008	1,629,517	1,059,612	1,900
1,816		1,541		3,438	1,906	
	80,292					
$ 908,506	$ 1,083,232	$ 683,420	$ 91,008	$ 1,633,585	$ 1,061,518	$ 1,900
$	$ 38,986	$	$ 5,231	$ 10,848	$ 130,781	$
2,568	25,045			5,691		
	620					
	1,042,376					
2,568	1,107,027		5,231	16,539	130,781	
905,938	(23,795)	683,420	85,777	1,617,046	930,737	1,900
905,938	(23,795)	683,420	85,777	1,617,046	930,737	1,900
$ 908,506	$ 1,083,232	$ 683,420	$ 91,008	$ 1,633,585	$ 1,061,518	$ 1,900

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	SPECIAL REVENUE FUNDS				
	Library District	Library District Grants	Palo Verde	Parks and Recreation Grants	Parks Donations
ASSETS					
Cash in bank and on hand	$ 5,740	$	$	$	$
Cash and investments held by County Treasurer	12,777,919		401,173	51,524	685,543
Receivables	897,428				1,398
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 13,681,087	$	$ 401,173	$ 51,524	$ 686,941
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$ 1,334,062	$	$ 18,030	$ 7,346	$ 1,079
Employee compensation payable	75,056		1,129		
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Advances from other funds					
Deferred revenue	827,708			44,178	
Total liabilities	2,236,826		19,159	51,524	1,079
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	11,444,261		382,014		685,862
Total fund balances	11,444,261		382,014		685,862
Total liabilities and fund balances	$ 13,681,087	$	$ 401,173	$ 51,524	$ 686,941

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
$ 200	$	$ 80	$ 500	$	$	$
1,974,648	31,584	485,621	4,992,946	470,663	542,013	11,231
4,121			11,071		1,218	
$ 1,978,969	$ 31,584	$ 485,701	$ 5,004,517	$ 470,663	$ 543,231	$ 11,231
$ 7,224	$ 6,573	$	$ 87,437	$	$ 2,069	$ 8,955
22,100		804	61,614		7,349	2,276
			392,767			
29,324	6,573	804	541,818		9,418	11,231
1,949,645	25,011	484,897	4,462,699	470,663	533,813	
1,949,645	25,011	484,897	4,462,699	470,663	533,813	
$ 1,978,969	$ 31,584	$ 485,701	$ 5,004,517	$ 470,663	$ 543,231	$ 11,231

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants
ASSETS						
Cash in bank and on hand	$	$	$ 2,600	$	$	$
Cash and investments held by County Treasurer	133,652	50,306	4,409,194	3,872,637	61,202	119,116
Receivables			8,956	7,246		
Due from other funds						
Due from other governmental units		5,450,608				101,972
Inventories		1,040,380	63,024			
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 133,652	$ 6,541,294	$ 4,483,774	$ 3,879,883	$ 61,202	$ 221,088
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 1,794	$ 1,416,586	$ 275,892	$ 55,320	$	$ 69,149
Employee compensation payable	1,018	104,903	17,034	13,922		1,341
Accrued liabilities		179				
Due to other funds		1,144,972				
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue		4,420,296				185,870
Total liabilities	2,812	7,086,936	292,926	69,242		256,360
Fund balances:						
Reserved for inventories		1,040,380	63,024			
Reserved for debt service						
Unreserved	130,840	(1,586,022)	4,127,824	3,810,641	61,202	(35,272)
Total fund balances	130,840	(545,642)	4,190,848	3,810,641	61,202	(35,272)
Total liabilities and fund balances	$ 133,652	$ 6,541,294	$ 4,483,774	$ 3,879,883	$ 61,202	$ 221,088

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Grants	Solid Waste Management
$	$	$	$ 889,071	$ 33,019	$	$	$ 1,175
379,828	122,604	3,070			28,907		10,729,251
							21,308
		1,741,603				346,830	
$ 379,828	$ 122,604	$ 1,744,673	$ 889,071	$ 33,019	$ 28,907	$ 346,830	$ 10,751,734
$ 15,927	$	$ 411,796	$ 4,102	$ 15,303	$ 8,195	$ 5,549	$ 41,755
		30,359				186	6,111
		1,689					
		850,825		12,630		341,095	
							24,333
		1,898,594		33,019			
15,927		3,193,263	4,102	60,952	8,195	346,830	72,199
363,901	122,604	(1,448,590)	884,969	(27,933)	20,712		10,679,535
363,901	122,604	(1,448,590)	884,969	(27,933)	20,712		10,679,535
$ 379,828	$ 122,604	$ 1,744,673	$ 889,071	$ 33,019	$ 28,907	$ 346,830	$ 10,751,734

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	SPECIAL REVENUE FUNDS					
	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Fill the Gap	Taxpayer Information	Transportation Grants	Transportation Operations
ASSETS						
Cash in bank and on hand	$	$	$	$ 206,000	$	$ 550
Cash and investments held by County Treasurer	141,860	3,679,845	14,910	17,360		16,459,388
Receivables						147,949
Due from other funds						
Due from other governmental units					625,839	16,353,758
Inventories						1,237,497
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 141,860	$ 3,679,845	$ 14,910	$ 223,360	$ 625,839	$ 34,199,142
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$ 398,674	$	$	$ 177,183	$ 7,591,055
Employee compensation payable			10,839			214,088
Accrued liabilities						3,654,788
Due to other funds					448,655	
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue					506,587	
Total liabilities		398,674	10,839		1,132,425	11,459,931
Fund balances:						
Reserved for inventories						1,237,497
Reserved for debt service						
Unreserved	141,860	3,281,171	4,071	223,360	(506,586)	21,501,714
Total fund balances	141,860	3,281,171	4,071	223,360	(506,586)	22,739,211
Total liabilities and fund balances	$ 141,860	$ 3,679,845	$ 14,910	$ 223,360	$ 625,839	$ 34,199,142

SPECIAL REVENUE FUNDS

Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$ 250	$ 3,743,568
74,161	2,651,297	798,492	175,788	725,586	503,004	1,481,943	182,300,262
	4,528	1,641		1,475		3,112	4,559,682
41,678						999,123	38,394,652
							2,798,077
							833,811
							2,248
$ 115,839	$ 2,655,825	$ 800,133	$ 175,788	$ 727,061	$ 503,004	$ 2,484,428	$ 232,632,300
$ 106,644	$ 67,430	$	$	$	$	$ 183,767	$ 20,304,827
7,540						2,835	1,204,931
							5,855,433
							9,697,452
	11,000						11,000
							24,333
27,650							16,972,512
141,834	78,430					186,602	54,070,488
							2,798,077
(25,995)	2,577,395	800,133	175,788	727,061	503,004	2,297,826	175,763,735
(25,995)	2,577,395	800,133	175,788	727,061	503,004	2,297,826	178,561,812
$ 115,839	$ 2,655,825	$ 800,133	$ 175,788	$ 727,061	$ 503,004	$ 2,484,428	$ 232,632,300

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2009

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Capital Projects	Flood Control Capital Projects
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	205,532	244	205,776	83,444,786	43,205,706
Receivables	240,766	61,038	301,804		
Due from other funds					
Due from other governmental units		813,253	813,253		
Inventories					
Miscellaneous					344,667
Cash and investments held by trustee restricted		9,118,943	9,118,943		
Total assets	$ 446,298	$ 9,993,478	$ 10,439,776	$ 83,444,786	$ 43,550,373
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$	$	$ 38,667	$ 17,249,027
Employee compensation payable					17,588
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable	10,757		10,757		
Special assessment debt with governmental commitment	16,813		16,813		
Advances from other funds					
Deferred revenue	214,574		214,574		
Total liabilities	242,144		242,144	38,667	17,266,615
Fund balances:					
Reserved for inventories					
Reserved for debt service	204,154	9,993,478	10,197,632		
Unreserved				83,406,119	26,283,758
Total fund balances	204,154	9,993,478	10,197,632	83,406,119	26,283,758
Total liabilities and fund balances	$ 446,298	$ 9,993,478	$ 10,439,776	$ 83,444,786	$ 43,550,373

CAPITAL PROJECTS FUNDS						
Inter-governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$	$	$	$ 3,743,568
3,082,339	7,032,327	392	482,896	54,865,326	192,113,772	374,619,810
6,357	14,413	62			20,832	4,882,318
		48		1,338,675	1,338,723	40,546,628
						2,798,077
		1,404			346,071	1,179,882
		7,507,452			7,507,452	16,628,643
$ 3,088,696	$ 7,046,740	$ 7,509,358	$ 482,896	$ 56,204,001	$ 201,326,850	$ 444,398,926
$ 378,218	$ 140,359	$	$ 38,368	$ 6,540,190	$ 24,384,829	$ 44,689,656
					17,588	1,222,519
			450	528	978	5,856,411
						9,697,452
						11,000
						10,757
						16,813
						24,333
						17,187,086
378,218	140,359		38,818	6,540,718	24,403,395	78,716,027
						2,798,077
						10,197,632
2,710,478	6,906,381	7,509,358	444,078	49,663,283	176,923,455	352,687,190
2,710,478	6,906,381	7,509,358	444,078	49,663,283	176,923,455	365,682,899
$ 3,088,696	$ 7,046,740	$ 7,509,358	$ 482,896	$ 56,204,001	$ 201,326,850	$ 444,398,926

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2009

	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				9,078,977		14,042
Intergovernmental	6,123,734		3,637,085		4,086,059	
Charges for services		9,319,224	576,819	616,603		3,250,096
Fines and forfeits		3,503,146		6,444,842		3,394
Special assessment						
Miscellaneous	77,481	64,419		156,761		22,691
Total revenues	6,201,215	12,886,789	4,213,904	16,297,183	4,086,059	3,290,223
EXPENDITURES						
Current:						
General government						
Public safety		15,555,819	4,205,860			
Highways and streets						
Health, welfare and sanitation				17,695,877	3,815,175	2,993,272
Culture and recreation						
Education	4,850,891					
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay		370,105		1,105,258		
Total expenditures	4,850,891	15,925,924	4,205,860	18,801,135	3,815,175	2,993,272
Excess (deficiency) of revenues over expenditures	1,350,324	(3,039,135)	8,044	(2,503,952)	270,884	296,951
OTHER FINANCING SOURCES (USES)						
Transfers in				113,700		
Transfers out						(111,857)
Total other financing sources (uses)				113,700		(111,857)
Net change in fund balances	1,350,324	(3,039,135)	8,044	(2,390,252)	270,884	185,094
Fund balances (deficit) at beginning of year, as restated	344,235	4,640,708	(54,092)	8,337,658	(433,038)	803,608
Increase (decrease) in reserve for inventories	(14,945)					
Fund balances (deficit) at end of year	$ 1,679,614	$ 1,601,573	$ (46,048)	$ 5,947,406	$ (162,154)	$ 988,702

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$	$	$	$	$	$
	7,948,948					
				6,427,702		
93,432	2,020,636					97,175
					379,727	
2,034,960	95,682	4,572,703	71,826		3,922	10,690
2,128,392	10,065,266	4,572,703	71,826	6,427,702	383,649	107,865
					446,873	
1,803,985	7,782,445			6,427,702		79,605
		1,600,657	720,065			
		16,252				
1,803,985	7,782,445	1,616,909	720,065	6,427,702	446,873	79,605
324,407	2,282,821	2,955,794	(648,239)		(63,224)	28,260
			810,458			
	(1,087,154)	(1,707,418)				
	(1,087,154)	(1,707,418)	810,458			
324,407	1,195,667	1,248,376	162,219		(63,224)	28,260
526,078	3,588,141	5,740,934	3,151,957		194,202	353,363
	5,220					
$ 850,485	$ 4,789,028	$ 6,989,310	$ 3,314,176	$	$ 130,978	$ 381,623

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental				1,419,187	
Charges for services	124,877	2,089,590	3,585,364		1,550,334
Fines and forfeits					
Special assessment					
Miscellaneous	9,114	7,518	27,992		16,709
Total revenues	133,991	2,097,108	3,613,356	1,419,187	1,567,043
EXPENDITURES					
Current:					
General government					
Public safety	115,007	2,472,650	2,540,067	1,357,544	1,759,582
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay			328,377		
Total expenditures	115,007	2,472,650	2,868,444	1,357,544	1,759,582
Excess (deficiency) of revenues over expenditures	18,984	(375,542)	744,912	61,643	(192,539)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances	18,984	(375,542)	744,912	61,643	(192,539)
Fund balances (deficit) at beginning of year, as restated	281,353	481,063	985,162	(61,643)	885,936
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 300,337	$ 105,521	$ 1,730,074	$	$ 693,397

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	County School Indirect Cost	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue
$	$	$	$	$	$	$	$
							2,450
31,231	504,840	7,094,750				1,895,916	
	939,449			758,816	1,345,463		
			2,932,238				
	26,383	26,446	96,033	3,589	7,819	44,747	11,243
31,231	1,470,672	7,121,196	3,028,271	762,405	1,353,282	1,940,663	13,693
	2,737,750	7,019,607	3,107,076		924,083	3,327,870	10,209
37,818							
				314,497			
		13,175	137,712				
37,818	2,737,750	7,032,782	3,244,788	314,497	924,083	3,327,870	10,209
(6,587)	(1,267,078)	88,414	(216,517)	447,908	429,199	(1,387,207)	3,484
				(291,715)			
				(291,715)			
(6,587)	(1,267,078)	88,414	(216,517)	156,193	429,199	(1,387,207)	3,484
	1,267,270	(108,205)	2,111,141	1,882,457	124,505	2,159,471	499,493
$ (6,587)	$ 192	$ (19,791)	$ 1,894,624	$ 2,038,650	$ 553,704	$ 772,264	$ 502,977

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE FUNDS				
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emergency Management	Environmental Services Environmental Health
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					13,977,083
Intergovernmental			1,675,393	879,653	
Charges for services		191,255		237,320	5,031,974
Fines and forfeits	1,089,056				328,206
Special assessment					
Miscellaneous	22,154	7,910			135,840
Total revenues	1,111,210	199,165	1,675,393	1,116,973	19,473,103
EXPENDITURES					
Current:					
General government			28,911		
Public safety	840,549			978,853	
Highways and streets					
Health, welfare and sanitation		190,682			19,020,644
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay					
Total expenditures	840,549	190,682	28,911	978,853	19,020,644
Excess (deficiency) of revenues over expenditures	270,661	8,483	1,646,482	138,120	452,459
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out			(1,646,482)		(55,525)
Total other financing sources (uses)			(1,646,482)		(55,525)
Net change in fund balances	270,661	8,483		138,120	396,934
Fund balances (deficit) at beginning of year, as restated	1,173,058	267,805		(195,971)	6,538,413
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 1,443,719	$ 276,288	$	$ (57,851)	$ 6,935,347

SPECIAL REVENUE FUNDS

Environmental Services Grants	Events Center	Expedited Child Support	Flood Control	General Government Grants	Human Services Grants	Inmate Health Services
$	$	$	$ 72,672,487	$	$	$
			4,311,553			
913,721			183,831	234,944	40,902,625	
		577,559				95,558
2,460	38,890	15,285	28,281,359		336,441	13,788
916,181	38,890	592,844	105,449,230	234,944	41,239,066	109,346
				234,944		
			32,455,146			147,597
888,656		445,580			38,677,302	
	56,790					
			813,288		94,719	
888,656	56,790	445,580	33,268,434	234,944	38,772,021	147,597
27,525	(17,900)	147,264	72,180,796		2,467,045	(38,251)
(27,525)	(40,340)		(44,709,458)			
(27,525)	(40,340)		(44,709,458)			
	(58,240)	147,264	27,471,338		2,467,045	(38,251)
	58,240	478,229	16,152,622		(3,991,262)	567,667
			(91,313)			
$	$	$ 625,493	43,532,647	$	$ (1,524,217)	$ 529,416

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE FUNDS				
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Court Special Revenue	Juvenile Probation Diversion
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental					
Charges for services		1,655,978		4,332,548	373,230
Fines and forfeits			840,108		
Special assessment					
Miscellaneous	9,375,538	20,151	62,167	113,777	19,305
Total revenues	9,375,538	1,676,129	902,275	4,446,325	392,535
EXPENDITURES					
Current:					
General government					
Public safety	23,818,669	2,035,490	2,664,304	6,882,274	288,672
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	1,072,216	194,550	259,226		
Total expenditures	24,890,885	2,230,040	2,923,530	6,882,274	288,672
Excess (deficiency) of revenues over expenditures	(15,515,347)	(553,911)	(2,021,255)	(2,435,949)	103,863
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances	(15,515,347)	(553,911)	(2,021,255)	(2,435,949)	103,863
Fund balances (deficit) at beginning of year, as restated	27,363,308	1,125,804	2,844,977	5,177,286	802,075
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 11,847,961	$ 571,893	$ 823,722	$ 2,741,337	$ 905,938

SPECIAL REVENUE FUNDS

Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District
$	$	$	$	$	$	$ 20,107,587
5,477,385						195,719
	578,511		1,616,013	1,360,505	59,000	2,309,970
	3,399,197		168	2,015		794,021
11,820	30,463	19,337	92,586	30,636	772	606,849
5,489,205	4,008,171	19,337	1,708,767	1,393,156	59,772	24,014,146
5,252,349	5,458,255	23,351		1,153,610	75,313	
			1,681,008			21,214,660
						203,959
5,252,349	5,458,255	23,351	1,681,008	1,153,610	75,313	21,418,619
236,856	(1,450,084)	(4,014)	27,759	239,546	(15,541)	2,595,527
						1,233,438
						(8,641,753)
						(7,408,315)
236,856	(1,450,084)	(4,014)	27,759	239,546	(15,541)	(4,812,788)
(260,651)	2,133,504	89,791	1,589,287	691,191	17,441	16,257,049
$ (23,795)	$ 683,420	$ 85,777	$ 1,617,046	$ 930,737	$ 1,900	$ 11,444,261

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE FUNDS				
	Library District Grants	Medical Examiner Grants	Palo Verde	Parks and Recreation Grants	Parks Donations
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental	78,035	100,587	354,558	155,742	
Charges for services					
Fines and forfeits					
Special assessment					
Miscellaneous			11,391	449	66,908
Total revenues	78,035	100,587	365,949	156,191	66,908
EXPENDITURES					
Current:					
General government					
Public safety		5,587	351,892		
Highways and streets					
Health, welfare and sanitation					
Culture and recreation	78,035			132,410	26,599
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay		95,000			
Total expenditures	78,035	100,587	351,892	132,410	26,599
Excess (deficiency) of revenues over expenditures			14,057	23,781	40,309
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					(160,833)
Total other financing sources (uses)					(160,833)
Net change in fund balances			14,057	23,781	(120,524)
Fund balances (deficit) at beginning of year, as restated			367,957	(23,781)	806,386
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$	$	$ 382,014	$	$ 685,862

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conversation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
$	$	$	$	$	$	$
			2,709,525			
						333,659
2,161,118		301,372	2,931,324	459,775	1,312,769	
			40,892			
4,077,509	185,564	14,805	217,861	12,103	11,989	
6,238,627	185,564	316,177	5,899,602	471,878	1,324,758	333,659
			12,738,121	389,531	1,499,630	332,379
6,754,025	113,041	330,714				
6,754,025	113,041	330,714	12,738,121	389,531	1,499,630	332,379
(515,398)	72,523	(14,537)	(6,838,519)	82,347	(174,872)	1,280
72,513			6,610			
(90,000)	(72,513)					
(17,487)	(72,513)		6,610			
(532,885)	10	(14,537)	(6,831,909)	82,347	(174,872)	1,280
2,482,530	25,001	499,434	11,294,608	388,316	708,685	(1,280)
$ 1,949,645	$ 25,011	$ 484,897	$ 4,462,699	$ 470,663	$ 533,813	$

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communicatio Expense	School Grants
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental	469,216	36,370,246			79,100	1,001,025
Charges for services		380,168	3,889,180	4,373,924		
Fines and forfeits						
Special assessment						
Miscellaneous	17,127	9,526	119,304	112,904		11,137
Total revenues	486,343	36,759,940	4,008,484	4,486,828	79,100	1,012,162
EXPENDITURES						
Current:						
General government				5,353,659		
Public safety	531,626					
Highways and streets						
Health, welfare and sanitation		36,651,417	5,163,880			
Culture and recreation						
Education					72,379	955,132
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay				691,234		
Total expenditures	531,626	36,651,417	5,163,880	6,044,893	72,379	955,132
Excess (deficiency) of revenues over expenditures	(45,283)	108,523	(1,155,396)	(1,558,065)	6,721	57,030
OTHER FINANCING SOURCES (USES)						
Transfers in			29,834			
Transfers out						
Total other financing sources (uses)			29,834			
Net change in fund balances	(45,283)	108,523	(1,125,562)	(1,558,065)	6,721	57,030
Fund balances (deficit) at beginning of year, as restated	176,123	1,001,417	5,356,372	5,368,706	54,481	(92,302)
Increase (decrease) in reserve for inventories		(1,655,582)	(39,962)			
Fund balances (deficit) at end of year	$ 130,840	$ (545,642)	$ 4,190,848	$ 3,810,641	$ 61,202	$ (35,272)

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Grants	Solid Waste Management
$	$	$	$	$	$	$	$
		4,346,405	1,799,980		104,204	346,830	
							238,220
				1,050,287			
417,621	42,771			2,100			304,957
417,621	42,771	4,346,405	1,799,980	1,052,387	104,204	346,830	543,177
	40,339	3,944,282	1,558,960	958,266			
						268,220	1,782,980
519,468					83,492		
		1,077,573	821,748	121,314		78,610	
519,468	40,339	5,021,855	2,380,708	1,079,580	83,492	346,830	1,782,980
(101,847)	2,432	(675,450)	(580,728)	(27,193)	20,712		(1,239,803)
							(1,605,030)
							(1,605,030)
(101,847)	2,432	(675,450)	(580,728)	(27,193)	20,712		(2,844,833)
465,748	120,172	(773,140)	1,465,697	(740)			13,524,368
$ 363,901	$ 122,604	$ (1,448,590)	$ 884,969	$ (27,933)	$ 20,712	$	$ 10,679,535

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	SPECIAL REVENUE FUNDS					
	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Fill the Gap	Taxpayer Information	Transportation Grants	Transportation Operations
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						1,093,003
Intergovernmental					291,564	99,214,084
Charges for services	110,791		1,724,336	719,928		92,766
Fines and forfeits						
Special assessment		4,841,432				
Miscellaneous	4,126	109,330	373			4,076,041
Total revenues	114,917	4,950,762	1,724,709	719,928	291,564	104,475,894
EXPENDITURES						
Current:						
General government				1,096,426		
Public safety	115,921	4,799,657	1,913,686			
Highways and streets					388,732	54,018,405
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay					409,418	1,973,736
Total expenditures	115,921	4,799,657	1,913,686	1,096,426	798,150	55,992,141
Excess (deficiency) of revenues over expenditures	(1,004)	151,105	(188,977)	(376,498)	(506,586)	48,483,753
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						(39,729,566)
Total other financing sources (uses)						(39,729,566)
Net change in fund balances	(1,004)	151,105	(188,977)	(376,498)	(506,586)	8,754,187
Fund balances (deficit) at beginning of year, as restated	142,864	3,130,066	193,048	599,858		14,037,347
Increase (decrease) in reserve for inventories						(52,323)
Fund balances (deficit) at end of year	$ 141,860	$ 3,281,171	$ 4,071	$ 223,360	$ (506,586)	$ 22,739,211

SPECIAL REVENUE FUNDS							
Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$	$ 92,780,074
							39,135,581
1,269,089						4,319,137	232,317,236
	6,640,911				77,777	52,399	70,254,057
		63,482	119,550				20,990,329
							4,841,432
	89,625	15,580	16,191	25,922	15,115	83,315	56,697,900
1,269,089	6,730,536	79,062	135,741	25,922	92,892	4,454,851	517,016,609
							6,713,940
1,284,114	6,982,900	3,877	182		105,262		165,210,641
							54,407,137
						7,165,440	150,890,680
							32,708,004
							6,795,859
						34,351	9,911,821
1,284,114	6,982,900	3,877	182		105,262	7,199,791	426,638,082
(15,025)	(252,364)	75,185	135,559	25,922	(12,370)	(2,744,940)	90,378,527
							2,266,553
						(975,000)	(100,952,169)
						(975,000)	(98,685,616)
(15,025)	(252,364)	75,185	135,559	25,922	(12,370)	(3,719,940)	(8,307,089)
(10,970)	2,829,759	651,876	664,574	149,866	515,374	6,017,766	188,717,806
							(1,848,905)
$ (25,995)	$ 2,577,395	$ 727,061	$ 800,133	$ 175,788	$ 503,004	$ 2,297,826	$ 178,561,812

(continued on next page)

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2009

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Capital Projects	Flood Control Capital Projects
REVENUES					
Taxes	$	$ 5,303,690	$ 5,303,690	$	$
Licenses and permits					
Intergovernmental					11,889,325
Charges for services	108,555		108,555		
Fines and forfeits					
Special assessment					
Miscellaneous		411,308	411,308		
Total revenues	108,555	5,714,998	5,823,553		11,889,325
EXPENDITURES					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal	36,968	3,105,000	3,141,968		
Interest	14,395	2,314,344	2,328,739		
Other expenditures		3,188	3,188		
Capital outlay				1,294,351	54,265,699
Total expenditures	51,363	5,422,532	5,473,895	1,294,351	54,265,699
Excess (deficiency) of revenues over expenditures	57,192	292,466	349,658	(1,294,351)	(42,376,374)
OTHER FINANCING SOURCES (USES)					
Transfers in				951,000	44,709,458
Transfers out		(810,458)	(810,458)		
Total other financing sources (uses)		(810,458)	(810,458)	951,000	44,709,458
Net change in fund balances	57,192	(517,992)	(460,800)	(343,351)	2,333,084
Fund balances (deficit) at beginning of year, as restated	146,962	10,511,470	10,658,432	83,749,470	23,950,674
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 204,154	$ 9,993,478	$ 10,197,632	$ 83,406,119	$ 26,283,758

CAPITAL PROJECTS FUNDS						
Inter-governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$ 875	$	$	$ 875	$ 98,084,639
						39,135,581
				674,870	12,564,195	244,881,431
				17,874,759	17,874,759	88,237,371
						20,990,329
						4,841,432
80,528	173,604	1,207,841	13,168	4,176,810	5,651,951	62,761,159
80,528	173,604	1,208,716	13,168	22,726,439	36,091,780	558,931,942
						6,713,940
						165,210,641
						54,407,137
						150,890,680
						32,708,004
						6,795,859
						3,141,968
						2,328,739
						3,188
2,995,147	675,538	3,029,342	28,977	65,039,371	127,328,425	137,240,246
2,995,147	675,538	3,029,342	28,977	65,039,371	127,328,425	559,440,402
(2,914,619)	(501,934)	(1,820,626)	(15,809)	(42,312,932)	(91,236,645)	(508,460)
2,455,833	7,408,315	1,707,418		39,698,916	96,930,940	99,197,493
						(101,762,627)
2,455,833	7,408,315	1,707,418		39,698,916	96,930,940	(2,565,134)
(458,786)	6,906,381	(113,208)	(15,809)	(2,614,016)	5,694,295	(3,073,594)
3,169,264		7,622,566	459,887	52,277,299	171,229,160	370,605,398
						(1,848,905)
$ 2,710,478	$ 6,906,381	$ 7,509,358	$ 444,078	$ 49,663,283	$ 176,923,455	$ 365,682,899

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 11,920,048	$ 11,920,048	$ 9,319,224	$ (2,600,824)
Fines and forfeits	2,053,100	2,053,100	3,503,146	1,450,046
Miscellaneous	276,000	276,000	64,419	(211,581)
Total revenues	14,249,148	14,249,148	12,886,789	(1,362,359)
EXPENDITURES				
Current:				
Public safety	14,643,968	16,061,027	15,555,819	505,208
Capital outlay		544,000	370,105	173,895
Total expenditures	14,643,968	16,605,027	15,925,924	679,103
Deficiency of revenues under expenditures	(394,820)	(2,355,879)	(3,039,135)	(683,256)
Net change in fund balances	(394,820)	(2,355,879)	(3,039,135)	(683,256)
Fund balance – beginning	4,063,979	4,063,979	4,640,708	576,729
Fund balance – ending	$ 3,669,159	$ 1,708,100	$ 1,601,573	$ (106,527)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 3,654,526	$ 4,029,748	$ 3,637,085	$ (392,663)
Charges for services	922,947	922,947	576,819	(346,128)
Total revenues	4,577,473	4,952,695	4,213,904	(738,791)
EXPENDITURES				
Current:				
Public safety	4,577,481	4,952,703	4,205,860	746,843
Total expenditures	4,577,481	4,952,703	4,205,860	746,843
Excess (deficiency) of revenues over expenditures	(8)	(8)	8,044	8,052
Net change in fund balances	(8)	(8)	8,044	8,052
Fund balance (deficit) – beginning	35,901	35,901	(54,092)	(89,993)
Fund balance (deficit) – ending	$ 35,893	$ 35,893	$ (46,048)	$ (81,941)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 15,624,428	$ 14,610,883	$ 9,078,977	$ (5,531,906)
Charges for services			616,603	616,603
Fines and forfeits	3,415,548	3,415,548	6,444,842	3,029,294
Miscellaneous	292,000	292,000	156,761	(135,239)
Total revenues	19,331,976	18,318,431	16,297,183	(2,021,248)
EXPENDITURES				
Current:				
Health, welfare and sanitation	20,651,197	19,637,652	17,695,877	1,941,775
Capital outlay	1,739,400	1,739,400	1,105,258	634,142
Total expenditures	22,390,597	21,377,052	18,801,135	2,575,917
Deficiency of revenues under expenditures	(3,058,621)	(3,058,621)	(2,503,952)	554,669
OTHER FINANCING SOURCES (USES)				
Transfers in		113,700	113,700	
Transfers out	(323,418)	(323,418)		323,418
Total other financing sources (uses)	(323,418)	(209,718)	113,700	323,418
Net change in fund balances	(3,382,039)	(3,268,339)	(2,390,252)	878,087
Fund balance – beginning	3,453,019	3,453,019	8,337,658	4,884,639
Fund balance – ending	$ 70,980	$ 184,680	$ 5,947,406	$ 5,762,726

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 4,132,144	$ 4,132,144	$ 4,086,059	$ (46,085)
Total revenues	4,132,144	4,132,144	4,086,059	(46,085)
EXPENDITURES				
Current:				
Health, welfare and sanitation	4,062,990	4,062,990	3,815,175	247,815
Total expenditures	4,062,990	4,062,990	3,815,175	247,815
Excess of revenues over expenditures	69,154	69,154	270,884	201,730
OTHER FINANCING USES				
Transfers out	(69,161)	(69,161)		69,161
Total other financing uses	(69,161)	(69,161)		69,161
Net change in fund balances	(7)	(7)	270,884	270,891
Fund deficit – beginning	(1,569,159)	(1,569,159)	(433,038)	1,136,121
Fund deficit – ending	$ (1,569,166)	$ (1,569,166)	$ (162,154)	$ 1,407,012

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Field Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 15,985	$ 237,312	$ 14,042	$ (223,270)
Intergovernmental		15,564		(15,564)
Charges for Services	3,130,586	3,203,386	3,250,096	46,710
Fines and forfeits	2,500	2,500	3,394	894
Miscellaneous	5,000	5,000	22,691	17,691
Total revenues	3,154,071	3,463,762	3,290,223	(173,539)
EXPENDITURES				
Current:				
Health, welfare and sanitation	2,677,462	2,987,153	2,993,272	(6,119)
Capital outlay	192,000	192,000		192,000
Total expenditures	2,869,462	3,179,153	2,993,272	185,881
Excess of revenues over expenditures	284,609	284,609	296,951	12,342
OTHER FINANCING USES				
Transfers out	(284,609)	(284,609)	(111,857)	172,752
Total other financing uses	(284,609)	(284,609)	(111,857)	172,752
Net change in fund balances			185,094	185,094
Fund balance – beginning	749,813	749,813	803,608	53,795
Fund balance – ending	$ 749,813	$ 749,813	$ 988,702	$ 238,889

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$	$ 1,227,899	$	$ (1,227,899)
Charges for services	102,336	102,336	93,432	(8,904)
Miscellaneous	803,000	803,000	2,034,960	1,231,960
Total revenues	905,336	2,133,235	2,128,392	(4,843)
EXPENDITURES				
Current:				
Health, welfare and sanitation	854,701	2,232,600	1,803,985	428,615
Total expenditures	854,701	2,232,600	1,803,985	428,615
Excess (deficiency) of revenues over expenditures	50,635	(99,365)	324,407	423,772
OTHER FINANCING USES				
Transfers out	(24,759)	(24,759)		24,759
Total other financing uses	(24,759)	(24,759)		24,759
Net change in fund balances	25,876	(124,124)	324,407	448,531
Fund balance – beginning	558,461	558,461	526,078	(32,383)
Fund balance – ending	$ 584,337	$ 434,337	$ 850,485	$ 416,148

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control License/Shelter Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 6,298,504	$ 8,377,849	$ 7,948,948	$ (428,901)
Charges for services	1,908,728	1,951,648	2,020,636	68,988
Miscellaneous	195	195	95,682	95,487
Total revenues	8,207,427	10,329,692	10,065,266	(264,426)
EXPENDITURES				
Current:				
Health, welfare and sanitation	6,654,808	8,777,073	7,782,445	994,628
Capital outlay	51,000	51,000		51,000
Total expenditures	6,705,808	8,828,073	7,782,445	1,045,628
Excess of revenues over expenditures	1,501,619	1,501,619	2,282,821	781,202
OTHER FINANCING USES				
Transfers out	(1,501,633)	(1,501,633)	(1,087,154)	414,479
Total other financing uses	(1,501,633)	(1,501,633)	(1,087,154)	414,479
Net change in fund balances	(14)	(14)	1,195,667	1,195,681
Fund balance – beginning	3,175,841	3,175,841	3,588,141	412,300
Increase in reserve for inventories			5,220	5,220
Fund balance – ending	$ 3,175,827	$ 3,175,827	$ 4,789,028	$ 1,613,201

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Ballpark Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 4,506,391	$ 4,506,391	$ 4,572,703	$ 66,312
Total revenues	4,506,391	4,506,391	4,572,703	66,312
EXPENDITURES				
Current:				
Culture and recreation	2,088,554	2,088,554	1,600,657	487,897
Capital outlay			16,252	(16,252)
Total expenditures	2,088,554	2,088,554	1,616,909	471,645
Excess of revenues over expenditures	2,417,837	2,417,837	2,955,794	537,957
OTHER FINANCING USES				
Transfers out	(1,660,000)	(1,660,000)	(1,707,418)	(47,418)
Total other financing uses	(1,660,000)	(1,660,000)	(1,707,418)	(47,418)
Net change in fund balances	757,837	757,837	1,248,376	490,539
Fund balance – beginning	4,189,756	4,189,756	5,740,934	1,551,178
Fund balance – ending	$ 4,947,593	$ 4,947,593	$ 6,989,310	$ 2,041,717

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Cactus League Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 25,000	$ 25,000	$ 71,826	$ 46,826
Total revenues	25,000	25,000	71,826	46,826
EXPENDITURES				
Current:				
Culture and recreation	482,288	800,288	720,065	80,223
Total expenditures	482,288	800,288	720,065	80,223
Deficiency of revenues under expenditures	(457,288)	(775,288)	(648,239)	127,049
OTHER FINANCING SOURCES				
Transfers in	492,750	810,750	810,458	(292)
Total other financing sources	492,750	810,750	810,458	(292)
Net change in fund balances	35,462	35,462	162,219	126,757
Fund balance – beginning	3,079,219	3,079,219	3,151,957	72,738
Fund balance – ending	$ 3,114,681	$ 3,114,681	$ 3,314,176	$ 199,495

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CDBG Housing Trust Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 12,709,276	$ 22,683,543	$ 6,427,702	$ (16,255,841)
Total revenues	12,709,276	22,683,543	6,427,702	(16,255,841)
EXPENDITURES				
Current:				
Health, welfare and sanitation	12,669,988	22,644,255	6,427,702	16,216,553
Total expenditures	12,669,988	22,644,255	6,427,702	16,216,553
Excess of revenues over expenditures	39,288	39,288		(39,288)
OTHER FINANCING USES				
Transfers out	(39,292)	(39,292)		39,292
Total other financing uses	(39,292)	(39,292)		39,292
Net change in fund balances	(4)	(4)		4
Fund balance (deficit) – beginning	(731,287)	(731,287)		731,287
Fund balance (deficit) – ending	$ (731,291)	$ (731,291)	$	$ 731,291

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Check Enforcement Program Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 592,500	$ 592,500	$ 379,727	$ (212,773)
Miscellaneous	7,500	7,500	3,922	(3,578)
Total revenues	600,000	600,000	383,649	(216,351)
EXPENDITURES				
Current:				
Public safety	599,997	599,997	446,873	153,124
Total expenditures	599,997	599,997	446,873	153,124
Excess (deficiency) of revenues over expenditures	3	3	(63,224)	(63,227)
Net change in fund balances	3	3	(63,224)	(63,227)
Fund balance – beginning	731,287	731,287	194,202	(537,085)
Fund balance – ending	$ 731,290	$ 731,290	$ 130,978	$ (600,312)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Child Support Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 72,000	$ 72,000	$ 97,175	$ 25,175
Miscellaneous	8,000	8,000	10,690	2,690
Total revenues	80,000	80,000	107,865	27,865
EXPENDITURES				
Current:				
Health, welfare and sanitation	157,500	157,500	79,605	77,895
Total expenditures	157,500	157,500	79,605	77,895
Excess (deficiency) of revenues over expenditures	(77,500)	(77,500)	28,260	105,760
Net change in fund balances	(77,500)	(77,500)	28,260	105,760
Fund balance – beginning	310,401	310,401	353,363	42,962
Fund balance – ending	$ 232,901	$ 232,901	$ 381,623	$ 148,722

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Children's Issues Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 111,007	$ 111,007	$ 124,877	$ 13,870
Miscellaneous	4,000	4,000	9,114	5,114
Total revenues	115,007	115,007	133,991	18,984
EXPENDITURES				
Current:				
Public safety	115,007	115,007	115,007	
Total expenditures	115,007	115,007	115,007	
Excess of revenues over expenditures			18,984	18,984
Net change in fund balances			18,984	18,984
Fund balance – beginning	260,744	260,744	281,353	20,609
Fund balance – ending	$ 260,744	$ 260,744	$ 300,337	$ 39,593

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,153,845	$ 2,153,845	$ 2,089,590	$ (64,255)
Miscellaneous	2,000	2,000	7,518	5,518
Total revenues	2,155,845	2,155,845	2,097,108	(58,737)
EXPENDITURES				
Current:				
Public safety	2,430,862	2,623,584	2,472,650	150,934
Total expenditures	2,430,862	2,623,584	2,472,650	150,934
Deficiency of revenues under expenditures	(275,017)	(467,739)	(375,542)	92,197
Net change in fund balances	(275,017)	(467,739)	(375,542)	92,197
Fund balance – beginning	286,029	286,029	481,063	195,034
Fund balance (deficit) – ending	$ 11,012	$ (181,710)	$ 105,521	$ 287,231

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court EDMS Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,880,000	$ 2,880,000	$ 3,585,364	$ 705,364
Miscellaneous	20,000	20,000	27,992	7,992
Total revenues	2,900,000	2,900,000	3,613,356	713,356
EXPENDITURES				
Current:				
Public safety	3,300,005	3,453,782	2,540,067	913,715
Capital outlay	150,000	150,000	328,377	(178,377)
Total expenditures	3,450,005	3,603,782	2,868,444	735,338
Excess (deficiency) of revenues over expenditures	(550,005)	(703,782)	744,912	1,448,694
Net change in fund balances	(550,005)	(703,782)	744,912	1,448,694
Fund balance – beginning	884,800	884,800	985,162	100,362
Fund balance – ending	$ 334,795	$ 181,018	$ 1,730,074	$ 1,549,056

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,635,834	$ 1,635,834	$ 1,419,187	$ (216,647)
Total revenues	1,635,834	1,635,834	1,419,187	(216,647)
EXPENDITURES				
Current:				
Public safety	1,635,833	1,635,833	1,357,544	278,289
Total expenditures	1,635,833	1,635,833	1,357,544	278,289
Excess of revenues over expenditures	1	1	61,643	61,642
Net change in fund balances	1	1	61,643	61,642
Fund deficit – beginning	(57,926)	(57,926)	(61,643)	(3,717)
Fund balance (deficit) – ending	$ (57,925)	$ (57,925)	$	$ 57,925

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Conciliation Court Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,685,930	$ 1,685,930	$ 1,550,334	$ (135,596)
Miscellaneous	10,000	10,000	16,709	6,709
Total revenues	1,695,930	1,695,930	1,567,043	(128,887)
EXPENDITURES				
Current:				
Public safety	1,695,930	1,695,930	1,759,582	(63,652)
Capital Outlay		64,000		64,000
Total expenditures	1,695,930	1,759,930	1,759,582	348
Excess (deficiency) of revenues over expenditures		(64,000)	(192,539)	(128,539)
Net change in fund balances		(64,000)	(192,539)	(128,539)
Fund balance – beginning	671,058	671,058	885,936	214,878
Fund balance – ending	$ 671,058	$ 607,058	$ 693,397	$ 86,339

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Correctional Health Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 32,818	$ 41,409	$ 31,231	$ (10,178)
Total revenues	32,818	41,409	31,231	(10,178)
EXPENDITURES				
Current:				
Health, welfare and sanitation	32,818	41,409	37,818	3,591
Total expenditures	32,818	41,409	37,818	3,591
Excess (deficiency) of revenues over expenditures			(6,587)	(6,587)
Net change in fund balances			(6,587)	(6,587)
Fund balance (deficit) – beginning	(117)	(117)		117
Fund deficit – ending	$ (117)	$ (117)	$ (6,587)	$ (6,470)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 774,381	$ 774,381	$ 504,840	$ (269,541)
Charges for services	1,007,307	1,007,307	939,449	(67,858)
Fines and forfeits	32,700	32,700		(32,700)
Miscellaneous			26,383	26,383
Total revenues	1,814,388	1,814,388	1,470,672	(343,716)
EXPENDITURES				
Current:				
Public safety	2,314,388	3,032,045	2,737,750	294,295
Total expenditures	2,314,388	3,032,045	2,737,750	294,295
Deficiency of revenues under expenditures	(500,000)	(1,217,657)	(1,267,078)	(49,421)
Net change in fund balances	(500,000)	(1,217,657)	(1,267,078)	(49,421)
Fund balance – beginning	1,237,394	1,237,394	1,267,270	29,876
Fund balance – ending	$ 737,394	$ 19,737	$ 192	$ (19,545)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 8,347,333	$ 8,347,333	$ 7,094,750	$ (1,252,583)
Miscellaneous			26,446	26,446
Total revenues	8,347,333	8,347,333	7,121,196	(1,226,137)
EXPENDITURES				
Current:				
Public safety	8,347,330	8,347,330	7,019,607	1,327,723
Capital outlay			13,175	(13,175)
Total expenditures	8,347,330	8,347,330	7,032,782	1,314,548
Excess of revenues over expenditures	3	3	88,414	88,411
Net change in fund balances	3	3	88,414	88,411
Fund balance (deficit) – beginning	1,710,312	1,710,312	(108,205)	(1,818,517)
Fund balance (deficit)– ending	$ 1,710,315	$ 1,710,315	$ (19,791)	$ (1,730,106)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 2,750,000	$ 2,750,000	$ 2,932,238	$ 182,238
Miscellaneous			96,033	96,033
Total revenues	2,750,000	2,750,000	3,028,271	278,271
EXPENDITURES				
Current:				
Public safety	2,750,000	3,350,768	3,107,076	243,692
Capital Outlay			137,712	(137,712)
Total expenditures	2,750,000	3,350,768	3,244,788	105,980
Excess (deficiency) of revenues over expenditures		(600,768)	(216,517)	384,251
Net change in fund balances		(600,768)	(216,517)	384,251
Fund balance – beginning	1,823,757	1,823,757	2,111,141	287,384
Fund balance – ending	$ 1,823,757	$ 1,222,989	$ 1,894,624	$ 671,635

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County School Indirect Cost Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$	$	$ 758,816	$ 758,816
Miscellaneous			3,589	3,589
Total revenues			762,405	762,405
EXPENDITURES				
Current:				
Education			314,497	(314,497)
Total expenditures			314,497	(314,497)
Excess of revenues over expenditures			447,908	447,908
OTHER FINANCING USES				
Transfers out	(1,881,148)	(1,881,148)	(291,715)	1,589,433
Total other financing uses	(1,881,148)	(1,881,148)	(291,715)	1,589,433
Net change in fund balances	(1,881,148)	(1,881,148)	156,193	2,037,341
Fund balance – beginning	1,881,148	1,881,148	1,882,457	1,309
Fund balance – ending	$	$	$ 2,038,650	$ 2,038,650

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Court Document Retrieval Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,149,843	$ 1,149,843	$ 1,345,463	$ 195,620
Miscellaneous	400	400	7,819	7,419
Total revenues	1,150,243	1,150,243	1,353,282	203,039
EXPENDITURES				
Current:				
Public safety	1,150,236	1,194,237	924,083	270,154
Total expenditures	1,150,236	1,194,237	924,083	270,154
Excess (deficiency) of revenues over expenditures	7	(43,994)	429,199	473,193
Net change in fund balances	7	(43,994)	429,199	473,193
Fund balance – beginning	68,689	68,689	124,505	55,816
Fund balance – ending	$ 68,696	$ 24,695	$ 553,704	$ 529,009

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Criminal Justice Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,771,246	$ 1,771,246	$ 1,895,916	$ 124,670
Miscellaneous	28,500	28,500	44,747	16,247
Total revenues	1,799,746	1,799,746	1,940,663	140,917
EXPENDITURES				
Current:				
Public safety	2,384,928	3,541,256	3,327,870	213,386
Total expenditures	2,384,928	3,541,256	3,327,870	213,386
Deficiency of revenues under expenditures	(585,182)	(1,741,510)	(1,387,207)	354,303
Net change in fund balances	(585,182)	(1,741,510)	(1,387,207)	354,303
Fund balance – beginning	2,097,087	2,097,087	2,159,471	62,384
Fund balance – ending	$ 1,511,905	$ 355,577	$ 772,264	$ 416,687

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Del Webb Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 54,233	$ 54,233	$ 2,450	$ (51,783)
Miscellaneous	23,000	23,000	11,243	(11,757)
Total revenues	77,233	77,233	13,693	(63,540)
EXPENDITURES				
Current:				
Public safety	72,148	72,148	10,209	61,939
Total expenditures	72,148	72,148	10,209	61,939
Excess of revenues over expenditures	5,085	5,085	3,484	(1,601)
OTHER FINANCING USES				
Transfers out	(5,088)	(5,088)		5,088
Total other financing uses	(5,088)	(5,088)		5,088
Net change in fund balances	(3)	(3)	3,484	3,487
Fund balance – beginning	500,140	500,140	499,493	(647)
Fund balance – ending	$ 500,137	$ 500,137	$ 502,977	$ 2,840

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 988,810	$ 988,810	$ 1,089,056	$ 100,246
Miscellaneous	20,000	20,000	22,154	2,154
Total revenues	1,008,810	1,008,810	1,111,210	102,400
EXPENDITURES				
Current:				
Public safety	1,008,810	1,008,810	840,549	168,261
Total expenditures	1,008,810	1,008,810	840,549	168,261
Excess of revenues over expenditures			270,661	270,661
Net change in fund balances			270,661	270,661
Fund balance – beginning	1,042,920	1,042,920	1,173,058	130,138
Fund balance – ending	$ 1,042,920	$ 1,042,920	$ 1,443,719	$ 400,799

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Domestic Relations Mediation Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 186,682	$ 186,682	$ 191,255	$ 4,573
Miscellaneous	4,000	4,000	7,910	3,910
Total revenues	190,682	190,682	199,165	8,483
EXPENDITURES				
Current:				
Health, welfare and sanitation	190,682	190,682	190,682	
Total expenditures	190,682	190,682	190,682	
Excess of revenues over expenditures			8,483	8,483
Net change in fund balances			8,483	8,483
Fund balance – beginning	241,263	241,263	267,805	26,542
Fund balance – ending	$ 241,263	$ 241,263	$ 276,288	$ 35,025

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Elections Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$	$ 1,675,393	$ 1,675,393
Total revenues			1,675,393	1,675,393
EXPENDITURES				
Current:				
General government	29,524	29,524	28,911	613
Total expenditures	29,524	29,524	28,911	613
Excess (deficiency) of revenues over expenditures	(29,524)	(29,524)	1,646,482	1,676,006
OTHER FINANCING USES				
Transfers out		(1,646,482)	(1,646,482)	
Total other financing uses		(1,646,482)	(1,646,482)	
Net change in fund balances	(29,524)	(1,676,006)		1,676,006
Fund balance – beginning	71,493	71,493		(71,493)
Fund balance (deficit) – ending	$ 41,969	$ (1,604,513)	$	$ 1,604,513

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Emergency Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 569,974	$ 660,758	$ 879,653	$ 218,895
Charges for Services	235,000	219,334	237,320	17,986
Total revenues	804,974	880,092	1,116,973	236,881
EXPENDITURES				
Current:				
Public safety	752,212	926,985	978,853	(51,868)
Total expenditures	752,212	926,985	978,853	(51,868)
Excess (deficiency) of revenues over expenditures	52,762	(46,893)	138,120	185,013
OTHER FINANCING USES				
Transfers out	(52,762)	(52,762)		52,762
Total other financing uses	(52,762)	(52,762)		52,762
Net change in fund balances		(99,655)	138,120	237,775
Fund balance (deficit) – beginning	53,882	53,882	(195,971)	(249,853)
Fund balance (deficit) – ending	$ 53,882	$ (45,773)	$ (57,851)	$ (12,078)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Environmental Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 12,966,378	$ 12,966,378	$ 13,977,083	$ 1,010,705
Charges for services	6,372,686	6,372,686	5,031,974	(1,340,712)
Fines and forfeits	120,000	120,000	328,206	208,206
Miscellaneous	202,400	202,400	135,840	(66,560)
Total revenues	19,661,464	19,661,464	19,473,103	(188,361)
EXPENDITURES				
Current:				
Health, welfare and sanitation	21,292,259	21,612,259	19,020,644	2,591,615
Capital outlay	56,000	475		475
Total expenditures	21,348,259	21,612,734	19,020,644	2,592,090
Excess (deficiency) of revenues over expenditures	(1,686,795)	(1,951,270)	452,459	2,403,729
OTHER FINANCING USES				
Transfers out	(481,622)	(537,147)	(55,525)	481,622
Total other financing uses	(481,622)	(537,147)	(55,525)	481,622
Net change in fund balances	(2,168,417)	(2,488,417)	396,934	2,885,351
Fund balance – beginning	5,419,748	5,419,748	6,538,413	1,118,665
Fund balance – ending	$ 3,251,331	$ 2,931,331	$ 6,935,347	$ 4,004,016

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 900,000	$ 900,000	$ 913,721	$ 13,721
Miscellaneous	8,000	8,000	2,460	(5,540)
Total revenues	908,000	908,000	916,181	8,181
EXPENDITURES				
Current:				
Health, welfare and sanitation	482,998	482,998	888,656	(405,658)
Capital outlay	425,000	425,000		425,000
Total expenditures	907,998	907,998	888,656	19,342
Excess of revenues over expenditures	2	2	27,525	27,523
OTHER FINANCING USES				
Transfers out		(27,525)	(27,525)	
Total other financing uses		(27,525)	(27,525)	
Net change in fund balances	2	(27,523)		27,523
Fund balance – beginning	58,995	58,995		(58,995)
Fund balance – ending	$ 58,997	$ 31,472	$	$ (31,472)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Events Center Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 75,000	$ 75,000	$ 38,890	$ (36,110)
Total revenues	75,000	75,000	38,890	(36,110)
EXPENDITURES				
Current:				
Culture and recreation	75,000	95,581	56,790	38,791
Total expenditures	75,000	95,581	56,790	38,791
Excess (deficiency) of revenues over expenditures		(20,581)	(17,900)	2,681
OTHER FINANCING USES				
Transfers out		(50,000)	(40,340)	9,660
Total other financing uses		(50,000)	(40,340)	9,660
Net change in fund balances		(70,581)	(58,240)	12,341
Fund balance – beginning	103,724	103,724	58,240	(45,484)
Fund balance – ending	$ 103,724	$ 33,143	$	$ (33,143)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Expedited Child Support Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 441,080	$ 441,080	$ 577,559	$ 136,479
Miscellaneous	4,500	4,500	15,285	10,785
Total revenues	445,580	445,580	592,844	147,264
EXPENDITURES				
Current:				
Health, welfare and sanitation	445,580	445,580	445,580	
Total expenditures	445,580	445,580	445,580	
Excess of revenues over expenditures			147,264	147,264
Net change in fund balances			147,264	147,264
Fund balance – beginning	385,495	385,495	478,229	92,734
Fund balance – ending	$ 385,495	$ 385,495	$ 625,493	$ 239,998

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 74,096,526	$ 74,096,526	$ 72,672,487	$ (1,424,039)
Licenses and permits	746,000	746,000	4,311,553	3,565,553
Intergovernmental	133,384	133,384	183,831	50,447
Miscellaneous	8,509,868	8,509,868	28,281,359	19,771,491
Total revenues	83,485,778	83,485,778	105,449,230	21,963,452
EXPENDITURES				
Current:				
Public safety	35,962,288	35,962,288	32,455,146	3,507,142
Capital outlay			813,288	(813,288)
Total expenditures	35,962,288	35,962,288	33,268,434	2,693,854
Excess of revenues over expenditures	47,523,490	47,523,490	72,180,796	24,657,306
OTHER FINANCING USES				
Transfers out	(44,709,458)	(44,709,458)	(44,709,458)	
Total other financing uses	(44,709,458)	(44,709,458)	(44,709,458)	
Net change in fund balances	2,814,032	2,814,032	27,471,338	24,657,306
Fund balance (deficit) – beginning	(2,814,032)	(2,814,032)	16,152,622	18,966,654
Decrease in reserve for inventory of supplies			(91,313)	(91,313)
Fund balance – ending	$	$	$ 43,532,647	$ 43,532,647

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Government Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 415,000	$ 234,944	$ (180,056)
Miscellaneous	15,658,168	10,484,038		(10,484,038)
Total revenues	15,658,168	10,899,038	234,944	(10,664,094)
EXPENDITURES				
Current:				
General government	16,223,209	8,420,519	234,944	8,185,575
Total expenditures	16,223,209	8,420,519	234,944	8,185,575
Excess (deficiency) of revenues over expenditures	(565,041)	2,478,519		(2,478,519)
Net change in fund balances	(565,041)	2,478,519		(2,478,519)
Fund balance – beginning				
Fund balance (deficit) – ending	$ (565,041)	$ 2,478,519	$	$ (2,478,519)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Human Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 41,943,100	$ 45,165,218	$ 40,902,625	$ (4,262,593)
Miscellaneous			336,441	336,441
Total revenues	41,943,100	45,165,218	41,239,066	(3,926,152)
EXPENDITURES				
Current:				
Health, welfare and sanitation	39,136,172	42,358,290	38,677,302	3,680,988
Capital outlay	1,714,760	1,714,760	94,719	1,620,041
Total expenditures	40,850,932	44,073,050	38,772,021	5,301,029
Excess of revenues over expenditures	1,092,168	1,092,168	2,467,045	1,374,877
OTHER FINANCING USES				
Transfers out	(1,092,166)	(1,092,166)		1,092,166
Total other financing uses	(1,092,166)	(1,092,166)		1,092,166
Net change in fund balances	2	2	2,467,045	2,467,043
Fund deficit – beginning	(3,423,123)	(3,423,123)	(3,991,262)	(568,139)
Fund deficit – ending	$ (3,423,121)	$ (3,423,121)	$ (1,524,217)	$ 1,898,904

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Health Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 139,715	$ 139,715	$ 95,558	$ (44,157)
Miscellaneous	10,000	10,000	13,788	3,788
Total revenues	149,715	149,715	109,346	(40,369)
EXPENDITURES				
Current:				
Public safety	299,715	447,312	147,597	299,715
Total expenditures	299,715	447,312	147,597	299,715
Deficiency of revenues under expenditures	(150,000)	(297,597)	(38,251)	259,346
Net change in fund balances	(150,000)	(297,597)	(38,251)	259,346
Fund balance – beginning	527,178	527,178	567,667	40,489
Fund balance – ending	$ 377,178	$ 229,581	$ 529,416	$ 299,835

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 14,520,364	$ 14,520,364	$ 9,375,538	$ (5,144,826)
Total revenues	14,520,364	14,520,364	9,375,538	(5,144,826)
EXPENDITURES				
Current:				
Public safety	19,112,421	28,477,498	23,818,669	4,658,829
Capital outlay			1,072,216	(1,072,216)
Total expenditures	19,112,421	28,477,498	24,890,885	3,586,613
Deficiency of revenues under expenditures	(4,592,057)	(13,957,134)	(15,515,347)	(1,558,213)
Net change in fund balances	(4,592,057)	(13,957,134)	(15,515,347)	(1,558,213)
Fund balance – beginning	21,988,062	21,988,062	27,363,308	5,375,246
Fund balance – ending	$ 17,396,005	$ 8,030,928	$ 11,847,961	$ 3,817,033

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,144,000	$ 1,144,000	$ 1,655,978	$ 511,978
Miscellaneous	33,727	33,727	20,151	(13,576)
Total revenues	1,177,727	1,177,727	1,676,129	498,402
EXPENDITURES				
Current:				
Public safety	1,502,724	2,350,501	2,035,490	315,011
Capital outlay	90,000	90,000	194,550	(104,550)
Total expenditures	1,592,724	2,440,501	2,230,040	210,461
Deficiency of revenues under expenditures	(414,997)	(1,262,774)	(553,911)	708,863
Net change in fund balances	(414,997)	(1,262,774)	(553,911)	708,863
Fund balance – beginning	1,011,957	1,011,957	1,125,804	113,847
Fund balance (deficit)– ending	$ 596,960	$ (250,817)	$ 571,893	$ 822,710

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 623,484	$ 623,484	$ 840,108	$ 216,624
Miscellaneous	34,498	34,498	62,167	27,669
Total revenues	657,982	657,982	902,275	244,293
EXPENDITURES				
Current:				
Public safety	657,480	2,815,533	2,664,304	151,229
Capital outlay		269,118	259,226	9,892
Total expenditures	657,480	3,084,651	2,923,530	161,121
Excess (deficiency) of revenues over expenditures	502	(2,426,669)	(2,021,255)	405,414
Net change in fund balances	502	(2,426,669)	(2,021,255)	405,414
Fund balance – beginning	3,050,168	3,050,168	2,844,977	(205,191)
Fund balance – ending	$ 3,050,670	$ 623,499	$ 823,722	$ 200,223

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Charges for Services	$ 2,898,665	$ 4,411,597	$ 4,332,548	$ (79,049)
Miscellaneous	195,412	195,412	113,777	(81,635)
Total revenues	3,094,077	4,607,009	4,446,325	(160,684)
Expenditures				
Current:				
Public safety	3,776,505	7,273,368	6,882,274	391,094
Total expenditures	3,776,505	7,273,368	6,882,274	391,094
Deficiency of revenues under expenditures	(682,428)	(2,666,359)	(2,435,949)	230,410
Net change in fund balances	(682,428)	(2,666,359)	(2,435,949)	230,410
Fund balance – beginning	4,769,874	4,769,874	5,177,286	407,412
Fund balance – ending	$ 4,087,446	$ 2,103,515	$ 2,741,337	$ 637,822

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 300,000	$ 300,000	$ 373,230	$ 73,230
Miscellaneous	16,633	16,633	19,305	2,672
Total revenues	316,633	316,633	392,535	75,902
EXPENDITURES				
Current:				
Public safety	316,635	316,635	288,672	27,963
Total expenditures	316,635	316,635	288,672	27,963
Excess (deficiency) of revenues over expenditures	(2)	(2)	103,863	103,865
Net change in fund balances	(2)	(2)	103,863	103,865
Fund balance – beginning	699,930	699,930	802,075	102,145
Fund balance – ending	$ 699,928	$ 699,928	$ 905,938	$ 206,010

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 6,177,305	$ 8,075,931	$ 5,477,385	$ (2,598,546)
Miscellaneous	50,000	50,000	11,820	(38,180)
Total revenues	6,227,305	8,125,931	5,489,205	(2,636,726)
EXPENDITURES				
Current:				
Public safety	6,227,304	8,125,930	5,252,349	2,873,581
Total expenditures	6,227,304	8,125,930	5,252,349	2,873,581
Excess of revenues over expenditures	1	1	236,856	236,855
Net change in fund balances	1	1	236,856	236,855
Fund balance (deficit) – beginning	479,941	479,941	(260,651)	(740,592)
Fund balance (deficit) – ending	$ 479,942	$ 479,942	$ (23,795)	$ (503,737)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Special Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 929,489	$ 929,489	$ 578,511	$ (350,978)
Fines and forfeits	3,760,698	3,760,698	3,399,197	(361,501)
Miscellaneous	6,000	6,000	30,463	24,463
Total revenues	4,696,187	4,696,187	4,008,171	(688,016)
EXPENDITURES				
Current:				
Public safety	4,696,187	5,475,796	5,458,255	17,541
Total expenditures	4,696,187	5,475,796	5,458,255	17,541
Excess (deficiency) of revenues over expenditures		(779,609)	(1,450,084)	(670,475)
Net change in fund balances		(779,609)	(1,450,084)	(670,475)
Fund balance – beginning	1,741,880	1,741,880	2,133,504	391,624
Fund balance – ending	$ 1,741,880	$ 962,271	$ 683,420	$ (278,851)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 25,000	$ 25,000	$ 19,337	$ (5,663)
Total revenues	25,000	25,000	19,337	(5,663)
EXPENDITURES				
Current:				
Public safety	25,000	25,000	23,351	1,649
Total expenditures	25,000	25,000	23,351	1,649
Excess (deficiency) of revenues over expenditures			(4,014)	(4,014)
Net change in fund balances			(4,014)	(4,014)
Fund balance – beginning	93,865	93,865	89,791	(4,074)
Fund balance – ending	$ 93,865	$ 93,865	$ 85,777	$ (8,088)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Lake Pleasant Recreation Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,581,244	$ 1,581,244	$ 1,616,013	$ 34,769
Fines and forfeits	53	53	168	115
Miscellaneous	222,320	222,320	92,586	(129,734)
Total revenues	1,803,617	1,803,617	1,708,767	(94,850)
EXPENDITURES				
Current:				
Culture and recreation	1,843,630	1,843,630	1,681,008	162,622
Total expenditures	1,843,630	1,843,630	1,681,008	162,622
Excess (deficiency) of revenues over expenditures	(40,013)	(40,013)	27,759	67,772
Net change in fund balances	(40,013)	(40,013)	27,759	67,772
Fund balance – beginning	1,560,221	1,560,221	1,589,287	29,066
Fund balance – ending	$ 1,520,208	$ 1,520,208	$ 1,617,046	$ 96,838

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Law Library Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 895,000	$ 895,000	$ 1,360,505	$ 465,505
Fines and forfeits	2,000	2,000	2,015	15
Miscellaneous	43,000	43,000	30,636	(12,364)
Total revenues	940,000	940,000	1,393,156	453,156
EXPENDITURES				
Current:				
Public safety	940,000	1,499,256	1,153,610	345,646
Total expenditures	940,000	1,499,256	1,153,610	345,646
Excess (deficiency) of revenues over expenditures		(559,256)	239,546	798,802
Net change in fund balances		(559,256)	239,546	798,802
Fund balance – beginning	583,496	583,496	691,191	107,695
Fund balance – ending	$ 583,496	$ 24,240	$ 930,737	$ 906,497

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Legal Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 59,000	$ 59,000	$ 59,000	$
Miscellaneous			772	772
Total revenues	59,000	59,000	59,772	772
EXPENDITURES				
Current:				
Public safety	59,000	75,313	75,313	
Total expenditures	59,000	75,313	75,313	
Excess (deficiency) of revenues over expenditures		(16,313)	(15,541)	772
Net change in fund balances		(16,313)	(15,541)	772
Fund balance – beginning	17,974	17,974	17,441	(533)
Fund balance – ending	$ 17,974	$ 1,661	$ 1,900	$ 239

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 20,375,371	$ 20,375,371	$ 20,107,587	$ (267,784)
Intergovernmental	183,117	183,117	195,719	12,602
Charges for services	4,047,366	4,047,366	2,309,970	(1,737,396)
Fines and forfeits	609,020	609,020	794,021	185,001
Miscellaneous	162,256	172,560	606,849	434,289
Total revenues	25,377,130	25,387,434	24,014,146	(1,373,288)
EXPENDITURES				
Current:				
Culture and recreation	22,435,535	23,066,557	21,214,660	1,851,897
Capital outlay	104,500	515,792	203,959	311,833
Total expenditures	22,540,035	23,582,349	21,418,619	2,163,730
Excess of revenues over expenditures	2,837,095	1,805,085	2,595,527	790,442
OTHER FINANCING SOURCES (USES)				
Transfers in	1,233,438	1,233,438	1,233,438	
Transfers out	(8,641,753)	(8,641,753)	(8,641,753)	
Total other financing uses	(7,408,315)	(7,408,315)	(7,408,315)	
Net change in fund balances	(4,571,220)	(5,603,230)	(4,812,788)	790,442
Fund balance – beginning	11,471,769	11,471,769	16,257,049	4,785,280
Fund balance – ending	$ 6,900,549	$ 5,868,539	$ 11,444,261	$ 5,575,722

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 75,000	$ 78,035	$ 3,035
Total revenues		75,000	78,035	3,035
EXPENDITURES				
Current:				
Culture and recreation		75,000	78,035	(3,035)
Total expenditures		75,000	78,035	(3,035)
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning	23,513	23,513		(23,513)
Fund balance – ending	$ 23,513	$ 23,513	$	$ (23,513)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Medical Examiner Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 112,015	$ 100,587	$ (11,428)
Total revenues		112,015	100,587	(11,428)
EXPENDITURES				
Current:				
Public safety		17,015	5,587	11,428
Capital outlay		95,000	95,000	
Total expenditures		112,015	100,587	11,428
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning				
Fund balance – ending	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Palo Verde Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 354,558	$ 354,558	$ 354,558	$
Miscellaneous			11,391	11,391
Total revenues	354,558	354,558	365,949	11,391
EXPENDITURES				
Current:				
Public safety	333,663	333,663	351,892	(18,229)
Total expenditures	333,663	333,663	351,892	(18,229)
Excess of revenues over expenditures	20,895	20,895	14,057	(6,838)
OTHER FINANCING USES				
Transfers out	(20,897)	(20,897)		20,897
Total other financing uses	(20,897)	(20,897)		20,897
Net change in fund balances	(2)	(2)	14,057	14,059
Fund balance – beginning	218,905	218,905	367,957	149,052
Fund balance – ending	$ 218,903	$ 218,903	$ 382,014	$ 163,111

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks and Recreation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 14,965	$ 173,714	$ 155,742	$ (17,972)
Miscellaneous			449	449
Total revenues	14,965	173,714	156,191	(17,523)
EXPENDITURES				
Current:				
Culture and recreation	14,965	191,234	132,410	58,824
Total expenditures	14,965	191,234	132,410	58,824
Excess (deficiency) of revenues over expenditures		(17,520)	23,781	41,301
Net change in fund balances		(17,520)	23,781	41,301
Fund balance (deficit) – beginning	22,802	22,802	(23,781)	(46,583)
Fund balance – ending	$ 22,802	$ 5,282	$	$ (5,282)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 108,000	$ 108,000	$ 66,908	$ (41,092)
Total revenues	108,000	108,000	66,908	(41,092)
EXPENDITURES				
Current:				
Culture and recreation	108,000	108,000	26,599	81,401
Total expenditures	108,000	108,000	26,599	81,401
Excess of revenues over expenditures			40,309	40,309
OTHER FINANCING USES				
Transfers out		(160,833)	(160,833)	
Total other financing uses		(160,833)	(160,833)	
Net change in fund balances		(160,833)	(120,524)	40,309
Fund balance – beginning	791,660	791,660	806,386	14,726
Fund balance – ending	$ 791,660	$ 630,827	$ 685,862	$ 55,035

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,035,497	$ 2,205,479	$ 2,161,118	$ (44,361)
Miscellaneous	3,916,080	4,006,080	4,077,509	71,429
Total revenues	5,951,577	6,211,559	6,238,627	27,068
EXPENDITURES				
Current:				
Culture and recreation	3,035,409	4,082,678	6,754,025	(2,671,347)
Capital outlay	2,980,794	2,980,794		2,980,794
Total expenditures	6,016,203	7,063,472	6,754,025	309,447
Deficiency of revenues under expenditures	(64,626)	(851,913)	(515,398)	336,515
OTHER FINANCING SOURCES (USES)				
Transfers in	64,630	64,630	72,513	7,883
Transfers out		(90,000)	(90,000)	
Total other financing sources (uses)	64,630	(25,370)	(17,487)	7,883
Net change in fund balances	4	(877,283)	(532,885)	344,398
Fund balance – beginning	2,963,360	2,963,360	2,482,530	(480,830)
Fund balance – ending	$ 2,963,364	$ 2,086,077	$ 1,949,645	$ (136,432)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Souvenir Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 130,000	$ 190,000	$ 185,564	$ (4,436)
Total revenues	130,000	190,000	185,564	(4,436)
EXPENDITURES				
Current:				
Culture and recreation	65,370	125,370	113,041	12,329
Total expenditures	65,370	125,370	113,041	12,329
Excess of revenues over expenditures	64,630	64,630	72,523	7,893
OTHER FINANCING USES				
Transfers out	(64,630)	(64,630)	(72,513)	(7,883)
Total other financing uses	(64,630)	(64,630)	(72,513)	(7,883)
Net change in fund balances			10	10
Fund balance – beginning	21,056	21,056	25,001	3,945
Fund balance – ending	$ 21,056	$ 21,056	$ 25,011	$ 3,955

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Spur Cross Ranch Conservation Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 428,400	$ 428,400	$ 301,372	$ (127,028)
Miscellaneous	24,100	24,100	14,805	(9,295)
Total revenues	452,500	452,500	316,177	(136,323)
EXPENDITURES				
Current:				
Culture and recreation	452,501	452,501	330,714	121,787
Capital outlay	250,000	250,000		250,000
Total expenditures	702,501	702,501	330,714	371,787
Deficiency of revenues under expenditures	(250,001)	(250,001)	(14,537)	235,464
Net change in fund balances	(250,001)	(250,001)	(14,537)	235,464
Fund balance – beginning	500,639	500,639	499,434	(1,205)
Fund balance – ending	$ 250,638	$ 250,638	$ 484,897	$ 234,259

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Planning and Development Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 5,420,000	$ 5,420,000	$ 2,709,525	$ (2,710,475)
Charges for services	7,052,000	7,052,000	2,931,324	(4,120,676)
Fines and forfeits	150,000	150,000	40,892	(109,108)
Miscellaneous	975,000	975,000	217,861	(757,139)
Total revenues	13,597,000	13,597,000	5,899,602	(7,697,398)
EXPENDITURES				
Current:				
Public safety	15,696,611	15,696,611	12,738,121	2,958,490
Capital outlay	129,850	129,850		129,850
Total expenditures	15,826,461	15,826,461	12,738,121	3,088,340
Deficiency of revenues under expenditures	(2,229,461)	(2,229,461)	(6,838,519)	(4,609,058)
OTHER FINANCING SOURCES (USES)				
Transfers in		3,305	6,610	3,305
Transfers out	(462,814)	(462,814)		462,814
Total other financing sources (uses)	(462,814)	(459,509)	6,610	466,119
Net change in fund balances	(2,692,275)	(2,688,970)	(6,831,909)	(4,142,939)
Fund balance – beginning	2,750,238	2,750,238	11,294,608	8,544,370
Fund balance – ending	$ 57,963	$ 61,268	$ 4,462,699	$ 4,401,431

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Probate Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 385,531	$ 385,531	$ 459,775	$ 74,244
Miscellaneous	4,000	4,000	12,103	8,103
Total revenues	389,531	389,531	471,878	82,347
EXPENDITURES				
Current:				
Public safety	389,531	389,531	389,531	
Total expenditures	389,531	389,531	389,531	
Excess of revenues over expenditures			82,347	82,347
Net change in fund balances			82,347	82,347
Fund balance – beginning	303,563	303,563	388,316	84,753
Fund balance – ending	$ 303,563	$ 303,563	$ 470,663	$ 167,100

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,630,600	$ 1,630,600	$ 1,312,769	$ (317,831)
Miscellaneous			11,989	11,989
Total revenues	1,630,600	1,630,600	1,324,758	(305,842)
EXPENDITURES				
Current:				
Public safety	2,156,743	2,327,482	1,499,630	827,852
Total expenditures	2,156,743	2,327,482	1,499,630	827,852
Deficiency of revenues under expenditures	(526,143)	(696,882)	(174,872)	522,010
Net change in fund balances	(526,143)	(696,882)	(174,872)	522,010
Fund balance – beginning	661,761	661,761	708,685	46,924
Fund balance (deficit) – ending	$ 135,618	$ (35,121)	$ 533,813	$ 568,934

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 387,261	$ 387,261	$ 333,659	$ (53,602)
Total revenues	387,261	387,261	333,659	(53,602)
EXPENDITURES				
Current:				
Public safety	387,251	387,251	332,379	54,872
Total expenditures	387,251	387,251	332,379	54,872
Excess of revenues over expenditures	10	10	1,280	1,270
Net change in fund balances	10	10	1,280	1,270
Fund balance (deficit) – beginning	8,159	8,159	(1,280)	(9,439)
Fund balance – ending	$ 8,169	$ 8,169	$	$ (8,169)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Training Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 652,774	$ 652,774	$ 469,216	$ (183,558)
Miscellaneous	7,000	7,000	17,127	10,127
Total revenues	659,774	659,774	486,343	(173,431)
EXPENDITURES				
Current:				
Public safety	633,647	705,119	531,626	173,493
Total expenditures	633,647	705,119	531,626	173,493
Excess (deficiency) of revenues over expenditures	26,127	(45,345)	(45,283)	62
Net change in fund balances	26,127	(45,345)	(45,283)	62
Fund balance – beginning	172,698	172,698	176,123	3,425
Fund balance – ending	$ 198,825	$ 127,353	$ 130,840	$ 3,487

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 45,392,960	$ 44,404,868	$ 36,370,246	$ (8,034,622)
Charges for Services	207,435	301,699	380,168	78,469
Miscellaneous	966	966	9,526	8,560
Total revenues	45,601,361	44,707,533	36,759,940	(7,947,593)
EXPENDITURES				
Current:				
Health, welfare and sanitation	44,354,537	43,460,709	36,651,417	6,809,292
Total expenditures	44,354,537	43,460,709	36,651,417	6,809,292
Excess of revenues over expenditures	1,246,824	1,246,824	108,523	(1,138,301)
OTHER FINANCING USES				
Transfers out	(1,246,839)	(1,246,839)		1,246,839
Total other financing uses	(1,246,839)	(1,246,839)		1,246,839
Net change in fund balances	(15)	(15)	108,523	108,538
Fund balance – beginning	275,940	275,940	1,001,417	725,477
Decrease in reserve for inventories			(1,655,582)	(1,655,582)
Fund balance (deficit) – ending	$ 275,925	$ 275,925	$ (545,642)	$ (821,567)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 4,629,817	$ 4,549,148	$ 3,889,180	$ (659,968)
Miscellaneous	100,000	100,000	119,304	19,304
Total revenues	4,729,817	4,649,148	4,008,484	(640,664)
EXPENDITURES				
Current:				
Health, welfare and sanitation	4,920,647	6,657,104	5,163,880	1,493,224
Total expenditures	4,920,647	6,657,104	5,163,880	1,493,224
Deficiency of revenues under expenditures	(190,830)	(2,007,956)	(1,155,396)	852,560
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	45,000	29,834	(15,166)
Transfers out	(180,420)	(180,420)		180,420
Total other financing sources (uses)	(135,420)	(135,420)	29,834	165,254
Net change in fund balances	(326,250)	(2,143,376)	(1,125,562)	1,017,814
Fund balance – beginning	4,206,261	4,206,261	5,356,372	1,150,111
Decrease in reserve for inventories			(39,962)	(39,962)
Fund balance – ending	$ 3,880,011	$ 2,062,885	$ 4,190,848	$ 2,127,963

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Recorder's Surcharge Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 4,320,000	$ 4,320,000	$ 4,373,924	$ 53,924
Miscellaneous	109,134	109,134	112,904	3,770
Total revenues	4,429,134	4,429,134	4,486,828	57,694
EXPENDITURES				
Current:				
General government	3,863,298	5,734,657	5,353,659	380,998
Capital outlay	639,000	639,000	691,234	(52,234)
Total expenditures	4,502,298	6,373,657	6,044,893	328,764
Deficiency of revenues under expenditures	(73,164)	(1,944,523)	(1,558,065)	386,458
Net change in fund balances	(73,164)	(1,944,523)	(1,558,065)	386,458
Fund balance – beginning	5,737,730	5,737,730	5,368,706	(369,024)
Fund balance – ending	$ 5,664,566	$ 3,793,207	$ 3,810,641	$ 17,434

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Communication Expense Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 82,680	$ 105,000	$ 79,100	$ (25,900)
Total revenues	82,680	105,000	79,100	(25,900)
EXPENDITURES				
Current:				
Education	82,680	105,000	72,379	32,621
Total expenditures	82,680	105,000	72,379	32,621
Excess of revenues over expenditures			6,721	6,721
Net change in fund balances			6,721	6,721
Fund balance – beginning	49,093	49,093	54,481	5,388
Fund balance – ending	$ 49,093	$ 49,093	$ 61,202	$ 12,109

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,027,019	$ 1,027,019	$ 1,001,025	$ (25,994)
Miscellaneous			11,137	11,137
Total revenues	1,027,019	1,027,019	1,012,162	(14,857)
EXPENDITURES				
Current:				
Education	1,777,016	2,136,577	955,132	1,181,445
Capital outlay	35,000	35,000		35,000
Total expenditures	1,812,016	2,171,577	955,132	1,216,445
Excess (deficiency) of revenues over expenditures	(784,997)	(1,144,558)	57,030	1,201,588
Net change in fund balances	(784,997)	(1,144,558)	57,030	1,201,588
Fund balance (deficit) – beginning	1,004,008	1,004,008	(92,302)	(1,096,310)
Fund balance (deficit) – ending	$ 219,011	$ (140,550)	$ (35,272)	$ 105,278

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Transportation Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 792,887	$ 792,887	$ 417,621	$ (375,266)
Total revenues	792,887	792,887	417,621	(375,266)
EXPENDITURES				
Current:				
Education	792,887	792,887	519,468	273,419
Total expenditures	792,887	792,887	519,468	273,419
Excess (deficiency) of revenues over expenditures			(101,847)	(101,847)
Net change in fund balances			(101,847)	(101,847)
Fund balance – beginning	261,531	261,531	465,748	204,217
Fund balance – ending	$ 261,531	$ 261,531	$ 363,901	$ 102,370

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 25,800	$ 105,800	$ 42,771	$ (63,029)
Total revenues	25,800	105,800	42,771	(63,029)
EXPENDITURES				
Current:				
Public safety	25,800	105,800	40,339	65,461
Total expenditures	25,800	105,800	40,339	65,461
Excess of revenues over expenditures			2,432	2,432
Net change in fund balances			2,432	2,432
Fund balance – beginning	81,829	81,829	120,172	38,343
Fund balance – ending	$ 81,829	$ 81,829	$ 122,604	$ 40,775

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 6,758,867	$ 6,085,927	$ 4,346,405	$ (1,739,522)
Total revenues	6,758,867	6,085,927	4,346,405	(1,739,522)
EXPENDITURES				
Current:				
Public safety	6,814,697	4,774,699	3,944,282	830,417
Capital outlay	733,453	1,311,228	1,077,573	233,655
Total expenditures	7,548,150	6,085,927	5,021,855	1,064,072
Excess (deficiency) of revenues under expenditures	(789,283)		(675,450)	(675,450)
Net change in fund balances	(789,283)		(675,450)	(675,450)
Fund deficit – beginning	(641,667)	(641,667)	(773,140)	(131,473)
Fund deficit – ending	$ (1,430,950)	$ (641,667)	$ (1,448,590)	$ (806,923)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Jail Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 2,205,000	$ 2,205,000	$ 1,799,980	$ (405,020)
Total revenues	2,205,000	2,205,000	1,799,980	(405,020)
EXPENDITURES				
Current:				
Public safety	1,890,000	2,407,954	1,558,960	848,994
Capital outlay	315,000	315,000	821,748	(506,748)
Total expenditures	2,205,000	2,722,954	2,380,708	342,246
Excess (deficiency) of revenues over expenditures		(517,954)	(580,728)	(62,774)
Net change in fund balances		(517,954)	(580,728)	(62,774)
Fund balance – beginning	1,403,556	1,403,556	1,465,697	62,141
Fund balance – ending	$ 1,403,556	$ 885,602	$ 884,969	$ (633)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 1,155,000	$ 1,155,000	$ 1,050,287	$ (104,713)
Miscellaneous			2,100	2,100
Total revenues	1,155,000	1,155,000	1,052,387	(102,613)
EXPENDITURES				
Current:				
Public safety	939,000	939,000	958,266	(19,266)
Capital outlay	216,000	216,000	121,314	94,686
Total expenditures	1,155,000	1,155,000	1,079,580	75,420
Excess (deficiency) of revenues over expenditures			(27,193)	(27,193)
Net change in fund balances			(27,193)	(27,193)
Fund balance (deficit) – beginning			(740)	(740)
Fund balance (deficit) – ending	$	$	$ (27,933)	$ (27,933)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Small School Service Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 110,000	$ 110,000	$ 104,204	$ (5,796)
Total revenues	110,000	110,000	104,204	(5,796)
EXPENDITURES				
Current:				
Education	110,000	110,000	83,492	26,508
Total expenditures	110,000	110,000	83,492	26,508
Excess of revenues over expenditures			20,712	20,712
Net change in fund balances			20,712	20,712
Fund balance – beginning				
Fund balance – ending	$	$	$ 20,712	$ 20,712

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Solid Waste Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 435,586	$ 346,830	$ (88,756)
Total revenues		435,586	346,830	(88,756)
EXPENDITURES				
Current:				
Health, welfare, and sanitation		246,850	268,220	(21,370)
Capital Outlay		188,736	78,610	110,126
Total expenditures		435,586	346,830	88,756
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning				
Fund balance – ending	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Solid Waste Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 275,000	$ 275,000	$ 238,220	$ (36,780)
Miscellaneous	525,000	525,000	304,957	(220,043)
Total revenues	800,000	800,000	543,177	(256,823)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	6,607,782	6,607,782	1,782,980	4,824,802
Total expenditures	6,607,782	6,607,782	1,782,980	4,824,802
Deficiency of revenues under expenditures	(5,807,782)	(5,807,782)	(1,239,803)	4,567,979
OTHER FINANCING USES				
Transfers out	(1,014,587)	(1,644,617)	(1,605,030)	39,587
Total other financing uses	(1,014,587)	(1,644,617)	(1,605,030)	39,587
Net change in fund balances	(6,822,369)	(7,452,399)	(2,844,833)	4,607,566
Fund balance – beginning	7,614,952	7,614,952	13,524,368	5,909,416
Fund balance – ending	$ 792,583	$ 162,553	$ 10,679,535	$ 10,516,982

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Spousal Maintenance Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 115,171	$ 115,171	$ 110,791	$ (4,380)
Miscellaneous	750	750	4,126	3,376
Total revenues	115,921	115,921	114,917	(1,0 04)
EXPENDITURES				
Current:				
Public safety	115,921	115,921	115,921	
Total expenditures	115,921	115,921	115,921	
Excess (deficiency) of revenues over expenditures			(1,004)	(1,004)
Net change in fund balances			(1,004)	(1,004)
Fund balance – beginning	124,794	124,794	142,864	18,070
Fund balance – ending	$ 124,794	$ 124,794	$ 141,860	$ 17,066

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,005,456	$ 2,005,456	$ 1,724,336	$ (281,120)
Miscellaneous	5,000	5,000	373	(4,627)
Total revenues	2,010,456	2,010,456	1,724,709	(285,747)
EXPENDITURES				
Current:				
Public safety	2,010,454	2,191,021	1,913,686	277,335
Total expenditures	2,010,454	2,191,021	1,913,686	277,335
Excess (deficiency) of revenues over expenditures	2	(180,565)	(188,977)	(8,412)
Net change in fund balances	2	(180,565)	(188,977)	(8,412)
Fund balance – beginning	1,688,794	1,688,794	193,048	(1,495,746)
Fund balance – ending	$ 1,688,796	$ 1,508,229	$ 4,071	$ (1,504,158)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Taxpayer Information Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$	$	$ 719,928	$ 719,928
Miscellaneous	800,000	800,000		(800,000)
Total revenues	800,000	800,000	719,928	(80,072)
EXPENDITURES				
Current:				
General government	800,000	1,011,980	1,096,426	(84,446)
Total expenditures	800,000	1,011,980	1,096,426	(84,446)
Excess (deficiency) of revenues over expenditures		(211,980)	(376,498)	(164,518)
Net change in fund balances		(211,980)	(376,498)	(164,518)
Fund balance – beginning	379,894	379,894	599,858	219,964
Fund balance – ending	$ 379,894	$ 167,914	$ 223,360	$ 55,446

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 665,308	$ 1,742,401	$ 291,564	$ (1,450,837)
Total revenues	665,308	1,742,401	291,564	(1,450,837)
EXPENDITURES				
Current:				
Highways and streets	165,308	412,351	388,732	23,619
Capital outlay	500,000	1,330,050	409,418	920,632
Total expenditures	665,308	1,742,401	798,150	944,251
Excess (deficiency) of revenues over expenditures			(506,586)	(506,586)
Net change in fund balances			(506,586)	(506,586)
Fund balance (deficit) – beginning	(212,042)	(212,042)		212,042
Fund balance (deficit) – ending	$ (212,042)	$ (212,042)	$ (506,586)	$ (294,544)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 2,291,315	$ 2,291,315	$ 1,093,003	$ (1,198,312)
Intergovernmental	120,800,563	120,800,563	99,214,084	(21,586,479)
Charges for services	55,500	55,500	92,766	37,266
Miscellaneous	2,886,466	2,886,466	4,076,041	1,189,575
Total revenues	126,033,844	126,033,844	104,475,894	(21,557,950)
EXPENDITURES				
Current:				
Highways and streets	58,321,543	58,321,543	54,018,405	4,303,138
Capital outlay	3,294,290	3,294,290	1,973,736	1,320,554
Total expenditures	61,615,833	61,615,833	55,992,141	5,623,692
Excess of revenues over expenditures	64,418,011	64,418,011	48,483,753	(15,934,258)
OTHER FINANCING USES				
Transfers out	(76,711,865)	(69,191,040)	(39,729,566)	29,461,474
Total other financing uses	(76,711,865)	(69,191,040)	(39,729,566)	29,461,474
Net change in fund balances	(12,293,854)	(4,773,029)	8,754,187	13,527,216
Fund balance – beginning	12,293,854	12,293,854	14,037,347	1,743,493
Decrease in reserve for inventories			(52,323)	(52,323)
Fund balance – ending	$	$ 7,520,825	$ 22,739,211	$ 15,218,386

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Trial Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 2,012,717	$ 2,012,717	$ 1,269,089	$ (743,628)
Miscellaneous	1,000	1,000		(1,000)
Total revenues	2,013,717	2,013,717	1,269,089	(744,628)
EXPENDITURES				
Current:				
Public safety	2,013,724	2,013,724	1,284,114	729,610
Total expenditures	2,013,724	2,013,724	1,284,114	729,610
Deficiency of revenues under expenditures	(7)	(7)	(15,025)	(15,018)
Net change in fund balances	(7)	(7)	(15,025)	(15,018)
Fund balance (deficit) – beginning	68,762	68,762	(10,970)	(79,732)
Fund balance (deficit) – ending	$ 68,755	$ 68,755	$ (25,995)	$ (94,750)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Trial Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 5,635,313	$ 5,635,313	$ 6,640,911	$ 1,005,598
Miscellaneous	45,000	45,000	89,625	44,625
Total revenues	5,680,313	5,680,313	6,730,536	1,050,223
EXPENDITURES				
Current:				
Public safety	5,680,313	6,913,829	6,982,900	(69,071)
Capital outlay		305,000		305,000
Total expenditures	5,680,313	7,218,829	6,982,900	235,929
Excess (deficiency) of revenues over expenditures		(1,538,516)	(252,364)	1,286,152
Net change in fund balances		(1,538,516)	(252,364)	1,286,152
Fund balance– beginning	2,384,449	2,384,449	2,829,759	445,310
Fund balance – ending	$ 2,384,449	$ 845,933	$ 2,577,395	$ 1,731,462

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Interest Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$	$	$ 63,482	$ 63,482
Miscellaneous	40,000	40,000	15,580	(24,420)
Total revenues	40,000	40,000	79,062	39,062
EXPENDITURES				
Current:				
Public safety	440,000	440,000	3,877	436,123
Total expenditures	440,000	440,000	3,877	436,123
Excess (deficiency) of revenues over expenditures	(400,000)	(400,000)	75,185	475,185
Net change in fund balances	(400,000)	(400,000)	75,185	475,185
Fund balance – beginning	641,938	641,938	651,876	9,938
Fund balance – ending	$ 241,938	$ 241,938	$ 727,061	$ 485,123

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 95,000	$ 95,000	$ 119,550	$ 24,550
Miscellaneous	5,000	5,000	16,191	11,191
Total revenues	100,000	100,000	135,741	35,741
EXPENDITURES				
Current:				
Public safety	500,000	500,000	182	499,818
Total expenditures	500,000	500,000	182	499,818
Excess (deficiency) of revenues over expenditures	(400,000)	(400,000)	135,559	535,559
Net change in fund balances	(400,000)	(400,000)	135,559	535,559
Fund balance – beginning	664,191	664,191	664,574	383
Fund balance – ending	$ 264,191	$ 264,191	$ 800,133	$ 535,942

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Location Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$ 18,000	$ 18,000	$ 25,922	$ 7,922
Total revenues	18,000	18,000	25,922	7,922
EXPENDITURES				
Current:				
Public safety	53,302	53,302		53,302
Total expenditures	53,302	53,302		53,302
Excess (deficiency) of revenues over expenditures	(35,302)	(35,302)	25,922	61,224
Net change in fund balances	(35,302)	(35,302)	25,922	61,224
Fund balance – beginning	135,438	135,438	149,866	14,428
Fund balance – ending	$ 100,136	$ 100,136	$ 175,788	$ 75,652

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 65,000	$ 65,000	$ 77,777	$ 12,777
Miscellaneous			15,115	15,115
Total revenues	65,000	65,000	92,892	27,892
EXPENDITURES				
Current:				
Public safety	452,522	452,522	105,262	347,260
Total expenditures	452,522	452,522	105,262	347,260
Deficiency of revenues under expenditures	(387,522)	(387,522)	(12,370)	375,152
Net change in fund balances	(387,522)	(387,522)	(12,370)	375,152
Fund balance – beginning	495,950	495,950	515,374	19,424
Fund balance – ending	$ 108,428	$ 108,428	$ 503,004	$ 394,576

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Tire Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 5,450,000	$ 5,450,000	$ 4,319,137	$ (1,130,863)
Charges for Services	80,000	80,000	52,399	(27,601)
Miscellaneous	200,000	200,000	83,315	(116,685)
Total revenues	5,730,000	5,730,000	4,454,851	(1,275,149)
EXPENDITURES				
Current:				
Health, welfare and sanitation	5,672,678	7,199,710	7,165,440	34,270
Capital outlay			34,351	(34,351)
Total expenditures	5,672,678	7,199,710	7,199,791	(81)
Excess (deficiency) of revenues over expenditures	57,322	(1,469,710)	(2,744,940)	(1,275,230)
OTHER FINANCING USES				
Transfers out	(1,032,322)	(1,032,322)	(975,000)	57,322
Total other financing uses	(1,032,322)	(1,032,322)	(975,000)	57,322
Net change in fund balances	(975,000)	(2,502,032)	(3,719,940)	(1,217,908)
Fund balance – beginning	4,803,901	4,803,901	6,017,766	1,213,865
Fund balance – ending	$ 3,828,901	$ 2,301,869	$ 2,297,826	$ (4,043)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Debt Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,663,869	$ 2,663,869	$ 2,652,765	$ (11,104)
Miscellaneous	638,524	638,524	1,077,995	439,471
Total revenues	3,302,393	3,302,393	3,730,760	428,367
EXPENDITURES				
Debt service:				
Principal	23,389,608	23,389,608	15,692,000	7,697,608
Interest			7,697,371	(7,697,371)
Total expenditures	23,389,608	23,389,608	23,389,371	237
Deficiency of revenues under expenditures	(20,087,215)	(20,087,215)	(19,658,611)	428,604
OTHER FINANCING SOURCES				
Transfers in	11,529,657	11,529,657	11,529,674	17
Total other financing sources	11,529,657	11,529,657	11,529,674	17
Net change in fund balances	(8,557,558)	(8,557,558)	(8,128,937)	428,621
Fund balance – beginning	21,468,273	21,468,273	23,932,818	2,464,545
Fund balance – ending	$ 12,910,715	$ 12,910,715	$ 15,803,881	$ 2,893,166

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Stadium District Debt Service Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 5,450,000	$ 5,450,000	$ 5,303,690	$ (146,310)
Miscellaneous	475,094	475,094	411,308	(63,786)
Total revenues	5,925,094	5,925,094	5,714,998	(210,096)
EXPENDITURES				
Debt service:				
Principal	5,432,344	5,432,344	3,105,000	2,327,344
Interest			2,314,344	(2,314,344)
Other expenditures			3,188	(3,188)
Total expenditures	5,432,344	5,432,344	5,422,532	9,812
Excess of revenues over expenditures	492,750	492,750	292,466	(200,284)
OTHER FINANCING USES				
Transfers out	(492,750)	(810,750)	(810,458)	292
Total other financing uses	(492,750)	(810,750)	(810,458)	292
Net change in fund balances		(318,000)	(517,992)	(199,992)
Fund balance – beginning	255,761	255,761	10,511,470	10,255,709
Fund balance (deficit) – ending	$ 255,761	$ (62,239)	$ 9,993,478	$ 10,055,717

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$	$	$ 344,330	$ 344,330
Total revenues			344,330	344,330
EXPENDITURES				
Capital outlay	134,748,803	66,878,651	45,529,816	21,348,835
Total expenditures	134,748,803	66,878,651	45,529,816	21,348,835
Deficiency of revenues under expenditures	(134,748,803)	(66,878,651)	(45,185,486)	21,693,165
OTHER FINANCING SOURCES				
Transfers in		8,111,758	8,111,757	(1)
Total other financing sources		8,111,758	8,111,757	(1)
Net change in fund balances	(134,748,803)	(58,766,893)	(37,073,729)	21,693,164
Fund balance – beginning	84,318,468	84,318,468	38,771,200	(45,547,268)
Fund balance (deficit) – ending	$ (50,430,335)	$ 25,551,575	$ 1,697,471	$ (23,854,104)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$ 5,951,000	$ 1,387,991	$ 1,294,351	$ 93,640
Total expenditures	5,951,000	1,387,991	1,294,351	93,640
Deficiency of revenues under expenditures	(5,951,000)	(1,387,991)	(1,294,351)	93,640
OTHER FINANCING SOURCES				
Transfers in	951,000	951,000	951,000	
Total other financing sources	951,000	951,000	951,000	
Net change in fund balances	(5,000,000)	(436,991)	(343,351)	93,640
Fund balance – beginning	72,122,469	72,122,469	83,749,470	11,627,001
Fund balance – ending	$ 67,122,469	$ 71,685,478	$ 83,406,119	$ 11,720,641

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 14,910,000	$ 14,910,000	$ 11,889,325	$ (3,020,675)
Total revenues	14,910,000	14,910,000	11,889,325	(3,020,675)
EXPENDITURES				
Capital Outlay	60,000,000	60,000,000	54,265,699	5,734,301
Total expenditures	60,000,000	60,000,000	54,265,699	5,734,301
Deficiency of revenues under expenditures	(45,090,000)	(45,090,000)	(42,376,374)	2,713,626
OTHER FINANCING SOURCES				
Transfers in	44,709,458	44,709,458	44,709,458	
Total other financing sources	44,709,458	44,709,458	44,709,458	
Net change in fund balances	(380,542)	(380,542)	2,333,084	2,713,626
Fund balance – beginning	18,339,252	18,339,252	23,950,674	5,611,422
Fund balance – ending	$ 17,958,710	$ 17,958,710	$ 26,283,758	$ 8,325,048

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund County Improvements Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES	$	$	$	$
Miscellaneous			10,542,603	10,542,603
Total revenues			10,542,603	10,542,603
EXPENDITURES				
Capital outlay	18,174,462	18,264,914	11,492,109	6,772,805
Total expenditures	18,174,462	18,264,914	11,492,109	6,772,805
Deficiency of revenues under expenditures	(18,174,462)	(18,264,914)	(949,506)	17,315,408
OTHER FINANCING SOURCES (USES)				
Transfers in	177,840,504	154,897,475	154,897,475	
Transfers out	(6,252,339)	(14,364,097)	(14,364,097)	
Total other financing sources	171,588,165	140,533,378	140,533,378	
Net change in fund balances	153,413,703	122,268,464	139,583,872	17,315,408
Fund balance – beginning	267,771,295	267,771,295	280,257,320	12,486,025
Fund balance – ending	421,184,998	390,039,759	419,841,192	29,801,433

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Intergovernmental Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$	$	$ 80,528	$ 80,528
Total revenues			80,528	80,528
EXPENDITURES				
Capital outlay	3,450,000	3,955,833	2,995,147	960,686
Total expenditures	3,450,000	3,955,833	2,995,147	960,686
Deficiency of revenues under expenditures	(3,450,000)	(3,955,833)	(2,914,619)	1,041,214
OTHER FINANCING SOURCES				
Transfers in	1,950,000	2,455,833	2,455,833	
Total other financing sources	1,950,000	2,455,833	2,455,833	
Net change in fund balances	(1,500,000)	(1,500,000)	(458,786)	1,041,214
Fund balance – beginning	589,741	589,741	3,169,264	2,579,523
Fund balance (deficit) – ending	$ (910,259)	$ (910,259)	$ 2,710,478	$ 3,620,737

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Miscellaneous	$ 300,000	$ 300,000	$ 173,604	$ (126,396)
Total revenues	300,000	300,000	173,604	(126,396)
EXPENDITURES				
Capital outlay	3,137,092	3,137,092	675,538	2,461,554
Total expenditures	3,137,092	3,137,092	675,538	2,461,554
Deficiency of revenues under expenditures	(2,837,092)	(2,837,092)	(501,934)	2,335,158
OTHER FINANCING SOURCES				
Transfers in	7,408,315	7,408,315	7,408,315	
Total other financing sources	7,408,315	7,408,315	7,408,315	
Net change in fund balances	4,571,223	4,571,223	6,906,381	2,335,158
Fund balance – beginning				
Fund balance – ending	$ 4,571,223	$ 4,571,223	$ 6,906,381	$ 2,335,158

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Long Term Project Reserve Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$	$	$ 875	$ 875
Miscellaneous	1,300,000	1,300,000	1,207,841	(92,159)
Total revenues	1,300,000	1,300,000	1,208,716	(91,284)
EXPENDITURES				
Capital outlay	3,903,000	4,253,000	3,029,342	1,223,658
Total expenditures	3,903,000	4,253,000	3,029,342	1,223,658
Deficiency of revenues under expenditures	(2,603,000)	(2,953,000)	(1,820,626)	1,132,374
OTHER FINANCING SOURCES				
Transfers in	1,660,000	1,660,000	1,707,418	47,418
Total other financing sources	1,660,000	1,660,000	1,707,418	47,418
Net change in fund balances	(943,000)	(1,293,000)	(113,208)	1,179,792
Fund balance – beginning	7,504,359	7,504,359	7,622,566	118,207
Fund balance – ending	$ 6,561,359	$ 6,211,359	$ 7,509,358	$ 1,297,999

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$	$ 674,870	$ 674,870
Charges for services	20,103,960	20,103,960	17,874,759	(2,229,201)
Miscellaneous			4,176,810	4,176,810
Total revenues	20,103,960	20,103,960	22,726,439	2,622,479
EXPENDITURES				
Capital outlay	104,677,000	104,677,000	65,039,371	39,637,629
Total expenditures	104,677,000	104,677,000	65,039,371	39,637,629
Deficiency of revenues under expenditures	(84,573,040)	(84,573,040)	(42,312,932)	42,260,108
OTHER FINANCING SOURCES				
Transfers in	74,748,984	67,197,509	39,698,916	(27,498,593)
Total other financing sources	74,748,984	67,197,509	39,698,916	(27,498,593)
Net change in fund balances	(9,824,056)	(17,375,531)	(2,614,016)	14,761,515
Fund balance – beginning	7,504,359	7,504,359	52,277,299	44,772,940
Fund balance (deficit) – ending	$ (2,319,697)	$ (9,871,172)	$ 49,663,283	$ 59,534,455

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT				
County Improvement				
Central Court Building	$ 7,556,380	$ 7,556,380	$ 6,361,932	$ 1,194,448
Court Tower	55,213,727	58,713,727	38,893,597	19,820,130
Durango Animal Care & Control	300,000	300,000	274,287	25,713
Durango 911 and Crime Lab	11,908,300	132,781		132,781
Southeast Consolidated Justice Court	59,770,396	175,763		175,763
Total County Improvement	$ 134,748,803	$ 66,878,651	$ 45,529,816	$ 21,348,835
Intergovernmental Capital Projects				
Buckeye Hills Shooting Range	$ 1,500,000	$ 1,500,000	$ 1,030,854	$ 469,146
Cave Creek Transfer Station		1,180,000	889,296	290,704
Hassayampa Transfer Station		35,000	35,000	
Maricopa Regional Trail System		160,833	160,833	
Morristown Transfer Station		35,000	33,559	1,441
New River Transfer Station	975,000	680,000	579,986	100,014
Non-Project		90,000		90,000
Rainbow Valley Transfer Station	975,000	275,000	265,619	9,381
Total Intergovernmental Capital Projects	$ 3,450,000	$ 3,955,833	$ 2,995,147	$ 960,686
General Fund County Improvements				
Chambers Building Basement Remodel	$ 1,200,000	$ 1,451,285	$ 1,451,014	$ 271
Emergency Services HVAC Upgrades	550,000	550,000	501,322	48,678
Lower Buckeye Central Plant Chilled Water	2,484,959	2,484,959	2,308,460	176,499
Maricopa Regional Trail System	1,692,086	1,531,253	505,642	1,025,611
Non-Recurring/Non-Project			465,642	(465,642)
Old ACC Building Demo	250,000	250,000	158,405	91,595
Parks System Master Plan	212,344	132,344	60,551	71,793
Public Health Generator	325,000	325,000	317,859	7,141
Saguaro Lake Aid Station	750,000	750,000	681,069	68,931
Security Building	3,109,314	3,109,314	519,779	2,589,535
Security Building Plumbing Upgrade	760,000	760,000	738,441	21,559
Sheriff Court Remodel	2,433,900	2,433,900	70,440	2,363,460
Visitor Centers & Amphitheaters	4,306,859	4,386,859	3,713,485	673,374
Vulture Mountain	100,000	100,000		100,000
Total General Fund County Improvements	$ 18,174,462	$ 18,264,914	$ 11,492,109	$ 6,772,805
CRIMINAL JUSTICE FACILITES				
Lower Buckeye Food Factory Boiler Room	$ 137,000	$ 137,000	$ 137,824	$ (824)
Lower Buckeye Laundry Dust Collection	314,000	314,000	262,046	51,954
Pup Tents Restroom Building	500,000	793,421	765,601	27,820
Retherm Food Delivery System	5,000,000	143,570	128,880	14,690
Total Criminal Justice Facilities	$ 5,951,000	$ 1,387,991	$ 1,294,351	$ 93,640

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
CULTURE AND RECREATION				
Library Building White Tank	$ 2,637,092	$ 2,637,092	$ 675,538	$ 1,961,554
Library District Tech Phase II	500,000	500,000		500,000
Total Culture and Recreation	$ 3,137,092	$ 3,137,092	$ 675,538	$ 2,461,554
PUBLIC SAFETY				
ACDC ADMP	$ 958,000	$ 1,134,000	$ 1,061,753	$ 72,247
Ariz Canal Diversion Channel		575,000	132,508	442,492
Buckeye #1	20,000	68,000	13,997	54,003
Buckeye/Sun Valley ADMP	20,000	203,000	193,477	9,523
City Of Chandler	515,000	5,000	574	4,426
City Of Scottsdale		46,000	6,028	39,972
Durango ADMP	2,370,000	9,780,000	8,017,548	1,762,452
East Maricopa Floodway	5,690,000	3,289,000	2,879,831	409,169
East Mesa ADMP	4,289,000	2,412,000	2,380,203	31,797
Floodprone Prop Acquisition		1,158,000	979,285	178,715
Glendale/Peoria ADMP	4,962,000	10,406,000	10,322,783	83,217
Hassayampa River	60,000	50,000	33,145	16,855
Higley ADMP	2,210,000	2,076,000	2,016,319	59,681
Maryvale ADMP	2,180,000	1,918,000	1,834,317	83,683
Mcmicken Dam	20,000	755,000	498,894	256,106
Metro ADMP	430,000	34,000	25,121	8,879
Phoenix Dam Safety Program	515,000	750,000	556,775	193,225
Powerline Frs	580,000	250,000	42,230	207,770
Project Reserves (Flood)	2,430,000	108,000		108,000
Queen Creek ADMP	1,219,000	1,139,000	1,037,100	101,900
S Phoenix Drainage Improvement	1,188,000	1,389,000	889,677	499,323
Saddleback Flood Remed Struct		50,000		50,000
Salt/Gila River	1,020,000	179,000	156,210	22,790
Scatter Wash Channel	5,000	10,000	3,514	6,486
Skunk Creek/New River	10,000	712,000	709,577	2,423
Sossaman Channel		70,000	10,887	59,113
Spook Hill Admp	7,455,000	7,653,000	7,606,446	46,554
Spook Hill Frs	32,000	400,000	181,384	218,616
Town Of Guadalupe	5,000			
Town Of Queen Creek		45,000	29	44,971
Upper New River	55,000	116,000	57,030	58,970
White Tanks ADMP	17,283,000	8,734,000	8,315,083	418,917
White Tanks Dam #4	780,000	786,000	703,052	82,948
Wickenburg ADMS	2,989,000	3,700,000	3,600,922	99,078
Wittman ADMP	710,000			
Total Public Safety	$ 60,000,000	$ 60,000,000	$ 54,265,699	$ 5,734,301
HIGHWAYS AND STREETS				
7th St Carefreehwy-Desert Hills	$ 70,000	$ 70,000	$ 87,176	$ (17,176)
51st Ave Santa Cruz-Gric Bdry	175,000	175,000	4,029	170,971
51st Ave Pecos Rd	1,450,000	1,450,000	915,459	534,541
67th Ave Southern And Broadway			604,438	(604,438)
90th St Mcdowell To Quenton			208,633	(208,633)
99th Ave Olive To Bell ITS	120,000	120,000	73,208	46,792
115th Ave And Happy Valley Rd	60,000	60,000	590,533	(530,533)
Alma Sch Mclellan - Mckellips	840,000	840,000	535,023	304,977
Apache Bl Bridge Tempe Canal			183	(183)
Asphalt Rubber Overlay Plan B		450,000	877,702	(427,702)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Aztech Smart Corridors Ph III	$	$	$ 689	$ (689)
Baseline Rd. At 67th Ave	767,500	767,500	801,222	(33,722)
Bell Rd Sr303 To 75th ITS	120,000	120,000	54,292	65,708
Bell Rd Sr303L Grand Av ITS	1,500,750	1,500,750	754,956	745,794
Benchmarking Study			20,000	(20,000)
Bridge Preservation	530,000	3,530,000		3,530,000
Broadway Road At 67th Avenue	350,000	350,000	646,752	(296,752)
Broadway Road At Hawes Road			31,216	(31,216)
Brown Road At Crimson Road	350,000	350,000	39,597	310,403
Brown Road At Signal Butte Rd			15	(15)
Buckeye Row Improv South I-10	305,000	305,000	300,000	5,000
Buckeye Rd Wintersburg 35th Av			39,876	(39,876)
Bush Hwy Usery - Stewart Mtn	1,405,500	1,405,500	16,273	1,389,227
Camino Del Sol At Spanish Gdn			2,747	(2,747)
Candidate Assessment Reports	1,400,000	1,600,000	1,322,179	277,821
Carefree Hwy At 16th Street	416,500	416,500	477,900	(61,400)
Carefree Hwy At 24th Street	461,500	461,500	536,439	(74,939)
Carefree Hwy At 7th Street			6,271	(6,271)
Chand Hgts At Sanoki Wash			1,239	(1,239)
Cotton Ln Bridge At Gila River			2,051,276	(2,051,276)
County Arterials	3,030,000	3,030,000		3,030,000
Deer Valley El Mirage To Lk P	675,000	675,000	754,226	(79,226)
Del Webb Blvd At 99th Ave			126,298	(126,298)
Desert Hills At Skunk Creek			8,430	(8,430)
Dobson Rd Bridge @ Salt River	1,050,000	1,050,000	699,055	350,945
Dust Mitigation	530,000	530,000		530,000
East Valley Sig Mod 6	115,000	115,000	90,176	24,824
El Mirage Beardsley - Lp 303	6,615,000	6,615,000	6,390,654	224,346
El Mirage Bell - Beardsley	175,000	175,000	679,955	(504,955)
El Mirage Northn Bell	1,560,000	1,560,000	1,357,191	202,809
Ellsworth German Baseline			1,115,216	(1,115,216)
Ellsworth Rd Hunt Hwy - Riggs	30,000	30,000	1,419,273	(1,389,273)
Forest Rd Mcdowell - Rio Verde	130,000	130,000	62,282	67,718
Galivan Pk Cloud To Joy Rnch	5,900,000	5,900,000	9,635,595	(3,735,595)
General Civil Engineering	1,000,000	100,000		100,000
Gilbert Rd Lwc Flood Repair	780,000	780,000	143,074	636,926
Gompers Circle Paving			8,464	(8,464)
Happy Vly Rd At Agua Fria GCS			16,759	(16,759)
Hunt Hwy At Hawes			40,791	(40,791)
Indian Sch Litchfield-Dysart	30,000	30,000	790,904	(760,904)
Indian School At Beardsley Cnl			33,847	(33,847)
Indian School Rd 111th Ave	390,000	390,000	351,970	38,030
Indian School Rd Sig Mod	1,000	1,000	139,507	(138,507)
Indn Schl Rd At El Mirage Rd	170,000	170,000	161,697	8,303
Intelligent Trans Syst ITS	1,030,000	1,030,000		1,030,000
Low Volume Roads Program	4,075,000	4,075,000	2,748,659	1,326,341
Low Volume Roads Program Ph3			256,352	(256,352)
Lower Buckeye Rd Salome 339Th			27,197	(27,197)
Lp 303 Indian Sch -Clearview	1,220,000	1,220,000	375,186	844,814
Mag Alcp Projects	1,030,000	1,030,000		1,030,000
Mc 85 107th Ave – 91st Ave	5,810,000	5,810,000	36,390	5,773,610
Mc 85 91st Ave – 75th Ave	5,030,000	3,530,000	147,182	3,382,818
Mc 85 Cotton Ln-Estrella Pkwy	6,030,000	3,030,000	635,823	2,394,177
Mc 85 @ Miller Rd	155,000	155,000		155,000
Mc 85 Baseline Rd	945,000	945,000	152,857	792,143
Mc 85 Ext Sr 85 To Turner Rd	575,000	575,000	693,013	(118,013)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
MCDOT TMC Upgrade	$ 120,000	$ 120,000	$ 139,688	$ (19,688)
Mcdowell Road At 91st Avenue			38,285	(38,285)
Mcdowell Shoulders Widening			179	(179)
Meridian Rd			65,062	(65,062)
Miller Rd Bridge At Bid Canal			1,167	(1,167)
Mingus At 25th Avenue			22,656	(22,656)
Ne Maintenance Yard	1,030,000	1,030,000	32,500	997,500
New River Rd S Curvs W Fig Spr			243,408	(243,408)
Northern Ave Sr 303 To Grand	1,050,000	1,050,000	114,212	935,788
Northern Ave At El Mirage Rd			5,641	(5,641)
Northern Ave Litchfield Rd	377,500	377,500	264,714	112,786
Old Us 80 Bridge @ Gila River	1,750,000	1,750,000	369,791	1,380,209
Olive Ave And 107Th Ave	10,000	10,000	93,550	(83,550)
Olive Ave Ltchfld To Lp101 Its	120,000	120,000	58,181	61,819
Partnership Support	130,000	1,030,000		1,030,000
Pavement Preservation	2,230,000	2,230,000		2,230,000
Pinnacle Pk At 83rd And 91st A			451,807	(451,807)
Pm10 Box Bar And Needle Rock	1,955,000	1,955,000	1,280,027	674,973
Pm10 Ph4 In Se Valley			128,370	(128,370)
Pncl Pk Lk Pleasnt 83rd Ave			521,480	(521,480)
Power Rd Guadalupe - Bseline	5,300,000	6,650,000	8,165,276	(1,515,276)
Power Rd Pecos And Uprr Xing			3,001	(3,001)
Power Rd Pecos To Santan Fwy			9,708	(9,708)
Project Reserves Account			20,000	(20,000)
Prop Mgmt Prior Years Projects	50,000	50,000	22,581	27,419
Queen Crk Rd Az Ave - Mcqueen	2,525,000	2,525,000	2,406,176	118,824
Riggs Ellsworth To Meridian	50,000	50,000	3,824	46,176
Riggs Rd Gilbert To Val Vista	6,710,000	4,710,000	3,722,067	987,933
Riggs Rd At Sonoqui Wash	170,000	170,000	57,955	112,045
Riggs Road At Power Road	440,000	440,000	643,807	(203,807)
Riggs Road At Sossaman Road	1,190,000	1,190,000	970,342	219,658
Right-Of-Way	280,000	280,000		280,000
Rio Verde Dr Forest To 136th	2,790,000	2,790,000	335,696	2,454,304
Rittenhouse Rd And Cloud Rd	10,000	10,000	137,117	(127,117)
Row In-Fill Road Inventory Sys	600,000	600,000	139,899	460,101
Safety Projects	580,000	580,000		580,000
Signal Modernization Scw 3	5,000	5,000	44,450	(39,450)
Signal Modernization Scw 4	5,000	5,000	15,506	(10,506)
Signal Modernization Scw 5	5,000	5,000	9,063	(4,063)
Southern At Meridian			49,924	(49,924)
Special Projects	10,000	10,000		10,000
Sun City Mill And Overlay Ph 2	1,600,000	1,600,000	2,998,821	(1,398,821)
Sun City Signl Upgr Rh Johnson			14,444	(14,444)
Sun Valley Pkway Pvmnt Repair			1,086	(1,086)
Tip Development	11,450,000	11,450,000	369,716	11,080,284
Traffic Improvements	530,000	2,030,000		2,030,000
Traffic Signal 21	10,000	10,000	38,239	(28,239)
Traffic Signal 22	10,000	10,000	450	9,550
Traffic Signal 23	10,000	10,000		10,000
Traffic Signal 24	10,000	10,000		10,000
Traffic Signal 25	10,000	10,000		10,000
Traffic Signal Improvement 12	250,000	250,000	195,280	54,720
Traffic Signal Improvement 16	180,000	180,000	79,845	100,155
Traffic Signal Improvement 18	395,750	395,750	32	395,718
Traffic Signal Upgrade - 5 Loc	120,000	120,000	498	119,502

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2009

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Transportation Planning	$ 230,000	$ 230,000	$	$ 230,000
Unallocated Force Account	75,000	75,000		75,000
Vinyard 143rd Ave Pir	1,000	1,000		1,000
Vls And Radio Upgrade	640,000	640,000	634,791	5,209
Warranted Traffic Improvements	1,000,000	1,000,000	19,765	980,235
Williams Fld Gilbert -Lindsay	260,000	260,000	1,904	258,096
Williams Fld At Higley			44	(44)
Total Highways and Streets	$ 104,677,000	$ 104,677,000	$ 65,039,371	$ 39,637,629

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.

Telecommunications - This fund provides cost effective voice, data, and radio communications to County employees.

Reprographics - This fund provides the County's printing and duplicating services.

Risk Management - This fund supports the comprehensive insurance/self-insurance program, which safeguards County assets and employees by means of a Trust Fund. Personnel skilled in loss control, claims and litigation and workers' compensation work together to avert risk and conserve the human and financial resources of Maricopa County.

Employee Benefits Trust - This fund collects employee and employer contributions for payment of the employees' medical, dental, pharmacy, and short-term disability benefits.

Sheriff Warehouse - Sheriff Warehouse tracks inventory activity for supplies purchased by the warehouse for resale and stores consignment inventory for other departments.

Maricopa County
Combining Statement of Net Assets
All Internal Service Funds
June 30, 2009

	Equipment Services	Telecom-munications	Reprographics
ASSETS			
Current assets:			
Cash in bank and on hand	$ 900	$ 200	$
Cash and investments held by County Treasurer	2,195,865	8,960,746	429,223
Receivables:			
Accounts			
Accrued interest	2,321	14,619	
Inventories	364,824	85,512	
Prepaids			
Total current assets	2,563,910	9,061,077	429,223
Noncurrent assets:			
Capital assets:			
Buildings and improvements		323,649	
Machinery and equipment	1,729,724	7,826,630	832,745
Less accumulated depreciation	(1,651,507)	(5,102,566)	(436,464)
Total noncurrent assets	78,217	3,047,713	396,281
Total assets	2,642,127	12,108,790	825,504
LIABILITIES			
Current liabilities:			
Accounts payable	486,044	895,873	28,861
Employee compensation payable	186,836	223,420	82,020
Accrued liabilities			
Due to other funds			
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	672,880	1,119,293	110,881
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities			
Total liabilities	672,880	1,119,293	110,881
NET ASSETS			
Invested in capital assets	78,217	3,047,713	396,281
Unrestricted (deficit)	1,891,030	7,941,784	318,342
Total net assets (deficit)	$ 1,969,247	$ 10,989,497	$ 714,623

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 100	$ 650,120	$	$ 651,320
55,524,769	59,199,371		126,309,974
	1,240,119		1,240,119
114,548	122,013		253,501
		1,323,461	1,773,797
1,261,618	108,154		1,369,772
56,901,035	61,319,777	1,323,461	131,598,483
			323,649
108,666	63,407		10,561,172
(89,205)	(57,125)		(7,336,867)
19,461	6,282		3,547,954
56,920,496	61,326,059	1,323,461	135,146,437
1,213,024	489,491	5,666	3,118,959
132,531	138,949		763,756
	4,257,983		4,257,983
		803,962	803,962
22,251,844	11,497,701		33,749,545
23,597,399	16,384,124	809,628	42,694,205
40,177,276			40,177,276
40,177,276			40,177,276
63,774,675	16,384,124	809,628	82,871,481
19,461	6,282		3,547,954
(6,873,640)	44,935,653	513,833	48,727,002
$ (6,854,179)	$ 44,941,935	$ 513,833	$ 52,274,956

Maricopa County
Combining Statement of Revenues, Expenses, and Changes in Net Assets
All Internal Service Funds
For the Fiscal Year Ended June 30, 2009

	Equipment Services	Telecom-munications	Reprographics
OPERATING REVENUES			
Charges for services	$ 16,083,455	$ 20,262,971	$ 784,706
Miscellaneous	10,824	1,105,105	58,520
Total operating revenues	16,094,279	21,368,076	843,226
OPERATING EXPENSES			
Personal services	3,507,420	3,476,256	695,038
Supplies	9,942,493	2,856,668	225,316
Other services	790,389	3,436,957	39,835
Legal			
Insurance and claims	28,121		3,161
Leases and rentals	11,985	1,628	
Repairs and maintenance	474,181	1,801,681	32,812
Travel and transportation	6,694	8,329	28
Utilities	130,968	8,260,416	
Depreciation	97,774	766,513	70,351
Total operating expenses	14,990,025	20,608,448	1,066,541
Operating income (loss)	1,104,254	759,628	(223,315)
NONOPERATING REVENUES (EXPENSES)			
Investment income	32,390	133,634	
Loss on disposal of capital assets		(1,628)	
Total nonoperating revenues (expenses)	32,390	132,006	
Income (loss) before transfers	1,136,644	891,634	(223,315)
Transfers out		(46,508)	
Change in net assets	1,136,644	845,126	(223,315)
Total net assets (deficit) – beginning	832,603	10,144,371	937,938
Total net assets (deficit) – ending	$ 1,969,247	$ 10,989,497	$ 714,623

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 35,172,048	$ 129,607,798	$ 3,014,544	$ 204,925,522
	54,131		1,228,580
35,172,048	129,661,929	3,014,544	206,154,102
1,733,991	2,095,194		11,507,899
1,175,588	9,228,499	3,007,847	26,436,411
		23,068	4,290,249
7,201,470			7,201,470
18,614,823	113,956,701		132,602,806
			13,613
			2,308,674
			15,051
			8,391,384
3,556	3,379		941,573
28,729,428	125,283,773	3,030,915	193,709,130
6,442,620	4,378,156	(16,371)	12,444,972
1,132,429	1,354,252		2,652,705
			(1,628)
1,132,429	1,354,252		2,651,077
7,575,049	5,732,408	(16,371)	15,096,049
			(46,508)
7,575,049	5,732,408	(16,371)	15,049,541
(14,429,228)	39,209,527	530,204	37,225,415
$ (6,854,179)	$ 44,941,935	$ 513,833	$ 52,274,956

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2009

	Equipment Services	Telecom-munications	Reprographics
CASH FLOWS FROM OPERATING ACTIVITIES			
Charges for services	$ 16,083,455	$ 20,262,971	$ 784,706
Other receipts	10,824	1,105,105	58,520
Payments for goods and services	(11,490,211)	(17,067,001)	(305,682)
Payments for personal services	(3,549,744)	(3,496,330)	(681,681)
Net cash provided by (used for) operating activities	1,054,324	804,745	(144,137)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Loan from General Fund			
Loan payments to General Fund			
Net cash provided by noncapital financing activities			
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets		(171,655)	
Net cash used for capital and related financing activities		(171,655)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	30,069	169,412	
Net cash provided by investing activities	30,069	169,412	
Net increase (decrease) in cash and cash equivalents	1,084,393	802,502	(144,137)
Cash and cash equivalents, July 1, 2008	1,112,372	8,158,444	573,360
Cash and cash equivalents, June 30, 2009	$ 2,196,765	$ 8,960,946	$ 429,223
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 1,104,254	$ 759,628	$ (223,315)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	97,774	766,513	70,351
Liability for reported and incurred but not reported claims – noncurrent			
Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]:			
Accounts receivable			
Inventories	101,289	(8,895)	
Prepaids			
Accounts payable	(206,669)	(692,427)	(4,530)
Employee compensation payable	(42,324)	(20,074)	13,357
Accrued liabilities			
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	$ 1,054,324	$ 804,745	$ (144,137)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:			
Accumulated depreciation from disposed capital assets	$ 39,897	$ 111,347	$
Machinery and equipment disposed	(39,897)	(112,975)	
Loss on disposal of capital assets		1,628	
Capital assets transferred to governmental activities		(46,508)	
Transfer out capital assets to governmental activities		46,508	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 35,172,048	$ 130,523,674	$ 3,014,544	$ 205,841,398
	54,131		1,228,580
(22,280,121)	(122,284,503)	(3,098,638)	(176,526,156)
(1,727,023)	(2,138,424)		(11,593,202)
11,164,904	6,154,878	(84,094)	18,950,620
		803,962	803,962
		(719,868)	(719,868)
		84,094	84,094
			(171,655)
			(171,655)
1,274,161	1,543,039		3,016,681
1,274,161	1,543,039		3,016,681
12,439,065	7,697,917		21,879,740
43,085,804	52,151,574		105,081,554
$ 55,524,869	$ 59,849,491	$	$ 126,961,294
$ 6,442,620	$ 4,378,156	$ (16,371)	$ 12,444,972
3,556	3,379		941,573
6,673,757			6,673,757
	915,876		915,876
		(49,746)	42,648
221,074	7,116		228,190
133,660	(1,057,223)	(16,713)	(1,843,902)
6,968	(43,230)		(85,303)
	999,754	(1,264)	998,490
(2,316,731)	951,050		(1,365,681)
$ 11,164,904	$ 6,154,878	$ (84,094)	$ 18,950,620
$	$	$	$ 151,244
			(152,872)
			1,628
			(46,508)
			46,508

Agency Fund

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

The County maintains an Agency Fund, which is not under the control of the Board of Supervisors. The Agency Fund is custodial in nature and does not involve measurement of results of operations.

AGENCY FUND

Special Purpose - The Special Purpose Fund accounts for receipts, which are designated for special purposes and are not related to an individual governmental unit.

Maricopa County
Statement of Changes in Assets and Liabilities
Agency Fund
For the Fiscal Year Ended June 30, 2009

	Balance July 1, 2008	Additions	Deductions	Balance June 30, 2009
SPECIAL PURPOSE				
Assets				
Cash in bank and on hand	$ 43,159,467	$	$ 5,485,937	$ 37,673,530
Total assets	$ 43,159,467	$	$ 5,485,937	$ 37,673,530
Liabilities				
Deposits held for other parties	$ 43,159,467	$	$ 5,485,937	$ 37,673,530
Total liabilities	$ 43,159,467	$	$ 5,485,937	$ 37,673,530

STATISTICAL SECTION

Maricopa County
Listing of Statistical Information

Contents **Page**

Financial Trends Information **244**

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

Net Assets by Component

Changes in Net Assets

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

Revenue Capacity **250**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Tax Revenues by Source, Governmental Funds

Assessed Value and Estimated Market Value of Taxable Property

Direct and Overlapping Property Tax Rates

Principal Property Tax Payers

Property Tax Levies and Collections

Debt Capacity **255**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type

Legal Debt Margin Information

Pledged Revenue Coverage

Demographic and Economic Information **258**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Demographic and Economic Statistics

Principal Employers

Operating Information **260**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Budgeted Full-Time Equivalent County Employees by Function/Program

Operating Indicators by Function/Program

Capital Asset Statistics by Function/Program

Maricopa County
Net Assets by Component

Last Eight Fiscal Years
(accrual basis of accounting)

NET ASSETS	Fiscal Year 2001-02	2002-03	2003-04	2004-05
Governmental activities				
Invested in capital assets, net of related debt	$ 1,259,210,540	$ 1,529,060,770	$ 1,811,332,732	$ 2,345,910,917
Restricted	321,969,019	234,284,414	204,462,971	260,495,040
Unrestricted	222,913,694	441,241,848	397,555,149	456,714,660
Total governmental activities net assets	$ 1,804,093,253	$ 2,204,587,032	$ 2,413,350,852	$ 3,063,120,617
Business-type activities				
Invested in capital assets, net of related debt	$ 81,077,781	$ 75,738,774	$ 72,392,695	$ 1,388,358
Restricted	53,752,904	43,997,578	16,320,660	7,277
Unrestricted	(8,089,795)	6,410,491	19,709,472	(26,237,718)
Total business-type activities net assets	$ 126,740,890	$ 126,146,843	$ 108,422,827	$ (24,842,083)
Primary government				
Invested in capital assets, net of related debt	$ 1,340,288,321	$ 1,604,799,544	$ 1,883,725,427	$ 2,347,299,275
Restricted	375,721,923	278,281,992	220,783,631	260,502,317
Unrestricted	214,823,899	447,652,339	417,264,621	430,476,942
Total primary government net assets	$ 1,930,834,143	$ 2,330,733,875	$ 2,521,773,679	$ 3,038,278,534

NET ASSETS	Fiscal Year 2005-06	2006-07	2007-08	2008-09
Governmental activities				
Invested in capital assets, net of related debt	$ 2,443,905,934	$ 2,488,280,795	$ 2,542,165,396	$ 2,704,196,813
Restricted	345,147,265	437,856,827	526,220,283	565,223,808
Unrestricted	561,333,573	686,000,889	772,807,989	776,422,693
Total governmental activities net assets	$ 3,350,386,772	$ 3,612,138,511	$ 3,841,193,668	$ 4,045,843,314
Business-type activities				
Invested in capital assets, net of related debt	$ 1,253,947	$ 1,860,630		
Restricted	7,556	7,691		
Unrestricted	(4,568,970)	(3,486,686)		
Total business-type activities net assets	$ (3,307,467)	$ (1,618,365)		
Primary government				
Invested in capital assets, net of related debt	$ 2,445,159,881	$ 2,490,141,425	$ 2,542,165,396	$ 2,704,196,813
Restricted	345,154,821	437,864,518	526,220,283	565,223,808
Unrestricted	556,764,603	682,514,203	772,807,989	776,422,693
Total primary government net assets	$ 3,347,079,305	$ 3,610,520,146	$ 3,841,193,668	$ 4,045,843,314

Prior to fiscal year 2001-02, the schedule of net assets by component is not available due to the initial year of GASB Statement No. 34 presentation.

Maricopa County
Changes in Net Assets
Last Eight Fiscal Years
(accrual basis of accounting)

	Fiscal Year							
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Expenses								
Governmental activities:								
General government (1)	$ 133,357,097	$ 181,265,791	$ 185,518,463	$ 176,430,887	$ 185,628,267	$ 211,473,080	$ 182,868,340	$ 174,659,283
Public safety	490,943,644	506,600,904	581,443,588	685,762,001	782,136,857	864,907,381	965,934,762	984,626,109
Highways and streets	52,464,778	51,016,886	44,392,614	63,014,453	70,418,156	132,992,498	143,367,655	90,253,798
Health, welfare and sanitation	304,220,867	335,607,743	332,380,442	439,784,002	433,776,254	464,255,008	383,885,390	403,757,839
Culture and recreation	25,453,164	27,488,028	27,963,450	33,068,497	32,596,971	36,196,645	38,751,304	42,912,993
Education	16,675,171	17,386,261	19,170,903	18,397,229	20,220,846	15,687,335	14,687,029	8,298,531
Interest on long-term debt	11,557,524	11,446,165	8,249,310	7,827,876	7,763,995	6,254,330	10,347,354	8,707,887
Total governmental activities expenses	1,034,672,245	1,130,811,778	1,199,118,770	1,424,284,945	1,532,541,346	1,731,766,277	1,739,841,834	1,713,216,440
Business-type activities:								
Medical Center	340,556,596	366,425,283	371,991,804	168,986,980				
AHCCCS — Acute Health Care program	93,168,287	109,142,148	167,346,474	132,314,013	40,048,082			
AHCCCS— ALTCS program	241,654,207	232,991,015	273,164,762	252,178,102	56,657,239			
Non-AHCCCS health care programs (Senior Select)	66,767,140	75,004,905	82,737,548					
Solid Waste Management					2,400,374	334,354		
Other business-type activities	639,546	1,615,848	1,336,866	29,911,332		591,472		
Total business-type activities expenses	742,785,776	785,179,199	896,577,454	583,390,427	99,105,695	925,826		
Total primary government expenses	$1,777,458,021	$1,915,990,977	$2,095,696,224	$2,007,675,372	$1,631,647,041	$1,732,692,103	$1,739,841,834	$1,713,216,440
Program Revenues								
Governmental activities:								
Charges for services:								
General government	$ 24,457,239	$ 26,357,344	$ 26,589,393	$ 37,213,997	$ 45,332,986	$ 34,852,251	$ 30,942,935	$ 28,672,080
Public safety	81,687,973	71,880,262	78,288,469	84,213,640	102,807,289	95,402,079	160,282,028	161,019,287
Highways and streets	1,451,293	1,563,228	1,769,524	6,550,179	12,380,453	12,756,421	19,009,650	29,894,868
Health, welfare and sanitation	22,917,356	24,243,241	26,745,928	28,100,481	33,726,958	36,933,502	48,326,397	54,265,926
Culture and recreation	8,358,894	8,461,408	8,546,372	8,954,896	9,378,993	4,213,017	14,216,206	13,111,055
Education	3,057,546	2,714,129	4,146,571	2,383,943	82,561	818,977	687,074	837,422
Operating grants and contributions	281,170,304	304,923,484	294,296,698	382,416,458	393,375,512	443,607,678	263,428,112	229,027,912
Capital grants and contributions	2,712,908	44,322,271	18,917,753	39,017,299	42,537,895	47,256,549	68,386,096	124,182,030
Total governmental activities program revenues	425,813,513	484,465,367	459,300,708	588,850,893	639,622,647	675,840,474	605,278,498	641,010,580
Business-type activities:								
Charges for services:								
Medical Center	291,946,393	334,310,122	380,554,715	158,640,394				
AHCCCS — Acute Health Care program	100,104,747	115,846,532	138,274,739	117,680,705	29,801,116	908,814		
AHCCCS— ALTCS program	252,343,614	240,083,167	234,370,191	220,784,342	53,842,048	969,493		
Non-AHCCCS health care programs (Senior Select)	64,169,238	70,518,591	59,656,677					
Solid Waste Management					360,864	667,376		
Other business-type activities	44,860	106,470	230,389	21,213,776				

Maricopa County
Changes in Net Assets
(Continued)

	Fiscal Year							
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
Operating grants and contributions	6,272,958	6,959,432	6,681,898	2,501,372				
Capital grants and contributions			9,833	19,944				
Total business-type activities program revenues	714,881,810	767,824,314	819,778,442	520,840,533	84,004,028	2,545,683		
Total primary government program revenues	$1,140,695,323	$1,252,289,681	$1,279,079,150	$1,109,691,426	$ 723,626,675	$ 678,386,157	$ 605,278,498	$ 641,010,580
Net (Expense)/Revenue								
Governmental activities	$ (608,858,732)	$ (646,346,411)	$ (739,818,062)	$ (835,434,052)	$ (892,918,699)	$(1,055,925,803)	$(1,134,563,336)	$(1,072,205,860)
Business-type activities	(27,903,966)	(17,354,885)	(76,799,012)	(62,549,894)	(15,101,667)	1,619,857		
Total primary government net expense	$ (636,762,698)	$ (663,701,296)	$ (816,617,074)	$ (897,983,946)	$ (908,020,366)	$ (1,054,305,946)	$(1,134,563,336)	$(1,072,205,860)
General Revenues and other Changes in Net Assets								
Governmental activities:								
Taxes								
Property taxes, levied for general purposes	$ 269,753,187	$ 295,627,499	$ 328,580,647	$ 357,712,304	$ 388,190,146	$ 413,294,370	$ 449,499,249	$ 482,697,371
Property taxes, levied for Flood Control District	44,775,297	44,302,535	50,702,924	56,093,885	61,763,471	65,513,238	69,462,089	73,506,944
Property taxes, levied for Library District	9,690,800	10,369,080	14,414,827	15,796,618	17,366,792	18,390,885	19,473,450	20,504,964
Property taxes, levied for debt service	20,250,715	19,708,786	19,267,865					
Share of state sales taxes	325,728,202	330,260,143	358,056,954	397,712,843	457,785,985	480,411,950	460,958,772	394,920,581
Sales tax – Jail construction and operation	98,177,716	98,932,138	107,441,209	119,143,064	137,876,660	145,389,597	138,063,948	116,878,703
Surcharge tax – Stadium District	5,407,664	5,240,032	5,556,717	6,024,355	6,498,814	6,288,093	6,132,465	5,304,565
Vehicle license tax	106,115,829	110,603,659	116,054,332	122,637,827	138,003,052	143,543,618	139,312,595	126,036,362
Grants and contributions not restricted to specific programs	8,700,138	1,725,495	1,775,295	1,813,162	1,858,155	1,844,364	1,814,394	4,097,990
Unrestricted investment earnings	29,404,833	16,507,950	8,626,732	20,995,575	29,479,569	55,405,747	72,729,140	36,013,917
Gain on disposal of capital assets (1)		13,346,055	21,601,858					
Miscellaneous	10,627,773	3,061,600	3,915,244	4,262,227	13,558,451	10,346,066	11,474,763	12,247,649
Transfers	(25,752,045)	(16,531,668)	(58,278,148)	(37,047,610)	(43,435,540)	6,098,668		
Total governmental activities	902,880,109	933,153,304	977,716,456	1,065,144,250	1,208,945,555	1,346,526,596	1,368,920,865	1,272,209,046
Business-type activities:								
Unrestricted investment earnings	6,359,401	2,594,524	796,848	1,002,779	447,790	684,104		
Gain (loss) on disposal of capital assets	(103,280)				6,883			
Miscellaneous	1,972,145				12,914	169,932		
Special item – loss on closure of business activity				(108,765,405)				
Transfers	25,752,045	16,531,668	58,278,148	37,047,610	43,435,540	(6,098,668)		
Total business-type activities	33,980,311	19,126,192	59,074,996	(70,715,016)	43,903,127	(5,244,632)		
Total primary government	$ 936,860,420	$ 952,279,496	$1,036,791,452	$ 994,429,234	$1,252,848,682	$1,341,281,964	$1,368,920,865	$1,272,209,046
Change in Net Assets								
Government activities	$ 294,021,377	$ 286,806,893	$ 237,898,394	$ 229,710,198	$ 316,026,856	$ 290,600,793	$ 234,357,529	$ 200,003,186
Business-type activities	6,076,345	1,771,307	(17,724,016)	(133,264,910)	28,801,460	(3,624,775)		
Total primary government	$ 300,097,722	$ 288,578,200	$ 220,174,378	$ 96,445,288	$ 344,828,316	$ 286,976,018	$ 234,357,529	$ 200,003,186

Prior to fiscal year 2001-02, the changes in net assets are not available due to the initial year of GASB Statement No. 34 presentation.
(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 years 2002, 2005 and 2006, loss on disposal of capital assets was reclassified on this schedule into general government

Maricopa County
Fund Balances, Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	1999-00	2000-01	2001-02	2002-03	2003-04
General Fund					
Reserved	$ 6,368,458	$ 4,416,236	$ 5,083,202	$ 3,834,312	$ 2,400,780
Unreserved	154,436,197	156,786,153	249,039,062	288,822,823	315,905,112
Total general fund	$ 160,804,655	$ 161,202,389	$ 254,122,264	$ 292,657,135	$ 318,305,892
All Other Governmental Funds					
Reserved	$ 1,021,537	$ 1,194,925	$ 23,515,381	$ 24,618,711	$ 22,498,657
Unreserved, reported in:					
Special revenue funds	143,167,692	119,080,975	153,208,886	156,611,561	187,646,410
Capital projects funds	156,797,383	242,663,698	145,345,468	120,430,525	108,561,138
Debt service funds		123,383,762	97,344,273	81,674,429	74,332,552
Total all other governmental funds	$ 300,986,612	$ 486,323,360	$ 419,414,008	$ 383,335,226	$ 393,038,757

	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
General Fund					
Reserved	$ 3,281,552	$ 25,557,789	$ 26,503,298	$ 21,465,733	$ 20,929,952
Unreserved	427,995,902	539,621,335	444,964,280	512,125,107	410,035,269
Total general fund	$ 431,277,454	$ 565,179,124	$ 471,467,578	$ 533,590,840	$ 430,965,221
All Other Governmental Funds					
Reserved	$ 23,602,714	$ 22,460,845	$ 23,388,690	$ 24,144,860	$ 22,105,351
Unreserved, reported in:					
Special revenue funds	192,187,526	259,363,049	306,244,082	339,553,123	366,227,240
Capital projects funds	129,612,546	115,785,803	447,826,380	490,257,680	598,462,118
Debt service funds	36,643,487	18,808,809	18,495,336	15,265,958	7,007,229
Total all other governmental funds	$ 382,046,273	$ 416,418,506	$ 795,954,488	$ 869,221,621	$ 993,801,938

Maricopa County
Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year			
	1999-00	2000-01	2001-02	2002-03
Revenues				
Taxes	$ 296,029,480	$ 316,624,353	$ 343,037,203	$ 474,876,462
Licenses and permits	22,187,021	23,688,768	26,106,311	28,192,974
Intergovernmental	783,237,358	803,712,695	831,668,101	745,697,718
Charges for services	62,026,284	65,836,359	68,770,386	66,499,607
Fines and forfeits	14,583,372	14,908,415	15,776,099	16,326,795
Special assessment				3,625,508
Miscellaneous	49,295,439	65,397,496	69,879,317	59,899,212
Total revenues	1,227,358,954	1,290,168,086	1,355,237,417	1,395,118,276
Expenditures				
General government	91,629,129	101,678,589	99,265,465	114,241,982
Public safety	422,453,691	459,487,297	481,843,123	493,435,114
Highway and streets	55,450,402	59,803,451	55,240,772	44,226,114
Health, welfare and sanitation	278,987,186	295,158,694	311,510,932	331,752,530
Culture and recreation	15,302,763	16,312,843	17,651,564	19,388,797
Education	17,853,463	16,552,929	16,560,263	17,268,012
Debt service				
Principal	23,808,586	24,091,044	39,618,137	34,071,393
Interest	7,908,121	7,677,328	10,271,627	10,423,785
Other			1,179,102	
Capital outlay	181,400,888	229,743,778	294,010,771	315,588,133
Total expenditures	1,094,794,229	1,210,505,953	1,327,151,756	1,380,395,860
Excess of revenues over (under) expenditures	132,564,725	79,662,133	28,085,661	14,722,416
Other financing sources (uses)				
Transfers in	259,159,435	321,948,526	243,650,675	386,029,678
Transfers out	(268,494,193)	(342,528,925)	(269,402,720)	(402,561,346)
Capital lease agreements	4,542,153	165,830	9,843,870	4,321,656
Proceeds from bond issuance		111,095,706	78,450,670	
Premium on refunding bonds			3,541,257	
Payment to escrow agent			(77,980,850)	
Loan Proceeds				
Total other financing sources (uses)	(4,792,605)	90,681,137	(11,897,098)	(12,210,012)
Net change in fund balances	$ 127,772,120	$ 170,343,270	$ 16,188,563	$ 2,512,404
Debt service as a percentage of non capital expenditures	3.5%	3.2%	4.9%	4.2%

Fiscal Year					
2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
$ 524,751,335	$ 556,751,810	$ 601,231,444	$ 640,375,614	$ 672,237,546	$ 686,964,346
31,629,382	34,765,632	42,266,662	40,078,842	40,434,059	41,439,097
778,964,259	904,156,166	1,025,737,248	1,105,841,984	904,588,701	783,903,253
71,682,924	74,735,757	86,925,888	87,668,832	153,431,323	169,543,750
17,166,377	21,855,377	23,366,008	31,641,869	32,061,172	37,360,387
3,584,883	3,536,133	3,770,790	3,929,786	5,284,808	4,841,432
48,974,704	56,838,888	69,589,514	105,465,489	110,992,618	95,349,598
1,476,753,864	1,652,639,763	1,852,887,554	2,015,002,416	1,919,030,227	1,819,401,863
118,226,772	130,064,711	131,031,069	173,121,467	173,285,719	176,738,216
563,716,985	636,868,683	733,244,452	813,297,449	882,964,097	895,818,537
41,549,321	48,811,843	47,763,048	56,087,569	54,885,932	54,407,137
331,028,006	437,845,805	430,614,292	461,668,854	378,763,080	396,702,161
19,587,482	22,146,913	24,625,293	28,283,735	30,186,081	33,870,918
18,815,487	18,014,621	18,885,218	15,218,331	14,677,474	8,523,122
35,159,141	15,677,059	18,780,267	16,297,518	15,607,476	18,833,968
8,828,297	8,592,525	8,497,208	6,030,238	11,441,406	10,026,110
266,757	11,870	17,508	1,460,467	5,250	3,188
248,465,695	205,929,785	232,922,515	301,383,004	278,993,140	220,481,647
1,385,643,943	1,523,963,815	1,646,380,870	1,872,848,632	1,840,809,655	1,815,405,004
91,109,921	128,675,948	206,506,684	142,153,784	78,220,572	3,996,859
295,868,643	346,549,747	314,004,599	791,514,765	389,617,546	446,171,799
(358,012,976)	(395,058,179)	(357,440,139)	(785,416,097)	(386,617,546)	(446,171,799)
6,333,484	8,384,655	9,395,689	25,720,244	29,953,944	20,121,941
15,598,262	12,000,000	3,000,000	140,940,000		
457,156			1,596,088		
(12,353,671)		(10,605,000)	(34,414,011)		
			1,217,018	10,106,857	
(52,109,102)	(28,123,777)	(41,644,851)	141,158,007	43,060,801	20,121,941
$ 39,000,819	$ 100,552,171	$ 164,861,833	$ 283,311,791	$ 121,281,373	$ 24,118,800
3.9%	1.8%	1.9%	1.5%	1.7%	1.8%

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
1999-00	$ 296,029,480	$ 309,009,200	$ 94,431,066	$ 77,317,632	$ 258,303
2000-01	316,624,353	322,429,593	100,019,454	78,243,269	278,259
2001-02	343,037,203	325,728,202	106,115,829	78,285,210	128,498
2002-03	370,704,292	330,260,143	110,603,659	82,153,376	96,555
2003-04	411,753,409	358,056,954	123,937,327	86,598,735	84,018
2004-05	431,584,391	397,712,843	130,947,139	90,566,135	61
2005-06	456,855,970	457,785,985	147,366,085	96,972,512	5,294
2006-07	468,697,924	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
Change 2000-09	90.8%	27.8%	42.8%	16.9%	-99.7%

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
1999-00	$ 5,722,238	$ 91,984,716	$ 1,934,600	$ 876,687,235
2000-01	5,637,184	97,752,375	3,612,549	924,597,036
2001-02	5,407,664	98,177,716	3,505,969	960,386,291
2002-03	5,240,032	98,932,138	3,471,253	1,001,461,448
2003-04	5,556,717	107,441,209	3,425,632	1,096,854,001
2004-05	6,024,355	119,143,064	3,430,588	1,179,408,576
2005-06	6,493,520	137,876,660	3,770,790	1,307,126,816
2006-07	6,286,155	145,389,597	3,929,786	1,365,573,185
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	1,311,976,805
Change 2000-09	-7.3%	27.1%	150.3%	49.7%

The Vehicle License Tax for fiscal year 1998-99 and all subsequent years, have a combined amount from the General and Transportation Funds.

The Baseball Stadium Tax ended in November 1997, but small amounts continue to be remitted on delinquent tax returns.

The Jail Tax was approved by the voters in the General Election on November 3, 1998. The change in Jail Tax is calculated from fiscal year 1999.

Maricopa County
Assessed Value and Estimated Market Value of Taxable Property

Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended June 30,	Property Values Assessed			Total Direct Tax Rate	Total Secured and Unsecured Estimated Market Value	Total Assessed Value as a Percentage of Total Estimated Market Value
	Secured	Unsecured	Total			
1999-00	$ 17,749,278	$ 927,553	$ 18,676,831	1.6248	$ 142,792,237	13.1%
2000-01	19,813,298	1,064,418	20,877,716	1.5748	160,906,987	13.0
2001-02	21,748,902	1,164,233	22,913,135	1.5448	180,653,046	12.7
2002-03	23,303,509	1,153,538	24,457,047	1.5448	194,235,322	12.6
2003-04	26,405,899	1,072,089	27,477,988	1.5448	226,293,568	12.1
2004-05	28,811,532	1,255,455	30,066,987	1.4748	245,835,672	12.2
2005-06	31,886,842	1,310,377	33,197,219	1.4611	273,817,028	12.1
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

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
1999-00	1.1884	0.1085	0.2858	0.0421	1.6248
2000-01	1.1641	0.1152	0.2534	0.0421	1.5748
2001-02	1.1832	0.0876	0.2319	0.0421	1.5448
2002-03	1.2108	0.0800	0.2119	0.0421	1.5448
2003-04	1.2108	0.0700	0.2119	0.0521	1.5448
2004-05	1.2108	0.0000	0.2119	0.0521	1.4748
2005-06	1.1971	0.0000	0.2119	0.0521	1.4611
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

	Overlapping Rates						
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
1999-00	0.0000	0.5217	0.1400	0 - 2.9871	1.1285	.2751 - 10.0452	0 - 2.2512
2000-01	0.0000	0.5123	0.1300	0 - 3.3260	1.1194	.1186 - 9.4925	0 - 2.0816
2001-02	0.0000	0.4974	0.1300	0 - 4.0000	1.1107	.1120 - 9.2148	0 - 2.2390
2002-03	0.0000	0.4889	0.1300	0 - 5.1000	1.1127	.4684 - 13.6519	0 - 2.0415
2003-04	0.0000	0.4717	0.1200	0 - 3.6500	1.0785	.7731 - 11.8075	0 - 2.6733
2004-05	0.0000	0.4560	0.1200	0 - 3.8600(1)	1.0372	1.0947 - 14.3477	0 - 2.4060
2005-06	0.0000	0.4358	0.1200	0 - 3.8600	1.0315 (1)	1.0182- 14.3301(1)	0 - 2.4275 (1)
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	0.1200	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

Source: Maricopa County Department of Finance – Property Tax Division.

All tax rates are per $100 assessed valuation.

(1) Data updated in fiscal year 2007.

Maricopa County
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2008-09 Secondary Valuation	2008-09 Rank	2008-09 Percentage of Total County Assessed Value	1999-00 Secondary Valuation	1999-00 Rank	1999-00 Percentage of Total County Assessed Value
Arizona Public Service Company	$ 1,089,988,626	1	1.87%	$ 783,320,617	1	4.19%
Salt River Project	516,949,948	2	0.98			
Qwest Corporation	311,769,857	3	0.53			
Southwest Gas Corporation	170,921,067	4	0.29	97,038,350	7	0.52
Southern California Edison Co	156,780,381	5	0.27	236,027,104	3	1.26
El Paso Electric Co	136,607,847	6	0.23	204,045,244	4	1.09
Panda Gila River, LP	121,851,840	7	0.21			
Mesquite Power, LLC	104,500,001	8	0.18			
Wal-Mart Stores Inc.	95,548,796	9	0.16			
Target Corporation	88,176,064	10	0.15			
Public Service Company Of New Mexico	79,241,237	11	0.14	112,181,397	6	0.60
Scottsdale Fashion Square Partnership	66,130,882	12	0.11	47,334,672	12	0.25
Safeway Inc.	60,706,613	13	0.10	37,194,029	15	0.20
Southern Cal Public Pwr Auth (Palo Verde)	56,686,005	14	0.10	88,506,537	8	0.47
Metropolitan Life Insurance Company	54,664,871	15	0.09			
Host Kierland, LLC	53,700,083	16	0.09			
Pulte Home Corporation	53,006,295	17	0.09			
Verizon Wireless	51,340,863	18	0.09			
New Harquahala Generating Co., LLC	48,525,399	19	0.08			
Smiths Food & Drug Centers, Inc.	47,651,777	20	0.08			
US West New Vector Group Inc				321,615,550	2	1.72
Motorola Computer Group, SPS, GEG				173,500,012	5	0.93
Intel Corporation				87,504,788	9	0.47
A T & T/Wireless Service				73,811,195	10	0.40
Los Angeles Dept. of Water and Power				62,328,889	11	0.33
MCI Telecommunications Corp.				46,843,769	13	0.25
Phoenician Hotel				39,045,493	14	0.21
McDonnell Douglas Realty & Helicopter				31,509,634	16	0.17
First American Tax Valuation				28,456,171	17	0.15
Air Touch Communication				28,429,563	18	0.15
Southwest Co Wireless LP				28,104,547	19	0.15
The Mills Corp.				24,775,774	20	0.13
Total Principal Taxpayers	$ 3,417,748,452		5.86%	$ 2,551,573,335		13.66%
Countywide Secondary Valuation	$ 58,303,635,287			$ 18,676,830,848		

Source: Maricopa County Treasurer's Office.

Maricopa County
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	County Tax Levied For the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
1999-00	$ 279,978,758	$ 272,985,725	97.50%	$ 4,495,253	$ 277,480,978	99.11%
2000-01	302,546,405	293,824,613	97.12	6,109,482	299,934,095	99.14
2001-02	327,717,255	315,788,529	96.36	7,649,178	323,437,707	98.69
2002-03	352,679,730	341,135,608	96.73	7,823,752	348,959,360	98.95
2003-04	392,827,196	383,224,353	97.56	7,474,847	390,699,200	99.46
2004-05	411,881,140	402,111,242	97.63	4,965,323	407,076,565	98.83
2005-06	451,253,280	438,441,057	97.16	8,185,769	446,626,826	98.97
2006-07	484,223,277	469,107,028	96.88	10,594,113	479,701,141	99.07
2007-08	519,814,623	503,200,873	96.80	14,091,868	517,292,741	99.51
2008-09	558,747,827	535,412,874	95.82		535,412,874	95.82

Note: Collections to date may exceed 100%, as the initial amount levied is not updated to reflect any adjustments or exemptions arising from taxpayer disputes.

Fiscal Year Ended June 30,	County Tax Levied for the Fiscal Year				
	County Operating	Debt Service	Flood Control District	County Library	Total County
1999-00	$ 207,540,697	$ 20,264,361	$ 44,310,754	$ 7,862,946	$ 279,978,758
2000-01	225,396,514	24,051,128	44,309,245	8,789,518	302,546,405
2001-02	252,676,223	20,071,906	45,322,696	9,646,430	327,717,255
2002-03	277,949,612	19,565,638	44,868,063	10,296,417	352,679,730
2003-04	308,122,580	19,234,591	51,153,993	14,316,032	392,827,196
2004-05	339,882,099	0	56,334,141	15,664,900	411,881,140
2005-06	371,224,118	0	62,733,411	17,295,751	451,253,280
2006-07	398,725,245	0	67,096,622	18,401,410	484,223,277
2007-08	430,023,735	0	70,422,870	19,368,018	519,814,623
2008-09	463,492,311	0	74,674,333	20,581,183	558,747,827

Source: Maricopa County Department of Finance – Property Tax Division.

Maricopa County
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt: General Obligation Bonds	General Bonded Debt: Percentage of Assessed Property Value (a)	General Bonded Debt: Per Capita (b)
1999-00	$ 99,910,000	0.53	32.26
2000-01	79,595,000	0.38	24.89
2001-02	58,370,000	0.25	17.71
2002-03	39,515,000	0.16	11.66
2003-04	20,165,000	0.07	5.76
2004-05	0	0.00	0.00
2005-06	0	0.00	0.00
2006-07	0	0.00	0.00
2007-08	0	0.00	0.00
2008-09	0	0.00	0.00

Fiscal Year Ended June 30,	Other Governmental Activities Debt: Lease Revenue Bonds	Lease Trust Certificates	Stadium District Rev. Bonds	Special Assessment	Certificates of Participation	Capital Leases	Installment Purchase Agreements
1999-00	$	$	$ 57,629,259	$ 729,448	$ 17,222,210	$18,121,511	$
2000-01	104,355,000		55,107,043	589,431	13,575,118	14,225,356	
2001-02	104,355,000		58,225,000	458,977	9,804,315	19,442,376	
2002-03	91,558,756		57,225,000	368,573	5,808,084	19,414,905	
2003-04	93,569,383		55,225,000	343,102		10,820,105	
2004-05	101,101,501	10,812,000	52,735,000	235,458	5,500,000	13,507,633	892,254
2005-06	81,188,067	9,212,000	50,050,000	154,267	5,115,000	16,312,891	546,202
2006-07	181,245,043	6,812,000	47,230,000	103,077	4,715,000	33,039,132	205,765
2007-08	173,670,000	4,612,000	44,270,000	82,519	4,295,000	50,093,644	
2008-09	163,900,000		41,165,000	193,591	3,850,000	51,135,340	

Fiscal Year Ended June 30,	Business -type Activities: Lease Revenue Bonds	Certificates of Participation	Installment Purchase Agreements (d)	Total Primary Government (c)	Percentage of Assessed Property Value (a)	Per Capita (b)
1999-00	$	$ 5,666,171	$ 608,794	$199,887,393	$ 1.07	$ 64.54
2000-01	20,500,000	11,824,853	3,252,270	303,024,071	1.45	94.75
2001-02	20,500,000	11,768,519	2,607,815	285,532,002	1.25	86.61
2002-03	17,986,244	10,940,368	2,350,524	245,167,454	1.00	72.34
2003-04	16,670,618	5,865,000	1,252,049	203,910,257	0.74	58.29
2004-05	43,499			184,827,345	0.61	50.80
2005-06	36,933			162,615,360	0.49	42.88
2006-07	29,957			273,379,974	0.75	69.96
2007-08				277,023,162	0.56	69.47
2008-09				260,243,931	0.45	63.23

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(a) See Assessed Value and Estimated Market Value of Taxable Property schedule for assessed property value data.
(b) Population data can be found in the Demographic and Economic Statistics schedule.
(c) Includes general bonded debt, other governmental activities, and business-type activities debt.
(d) Prior to FY 2002, Installment Purchase Agreements include Capital Leases.

Maricopa County
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	1999-00	2000-01	2001-02	2002-03	2003-04
Debt limit	$2,801,524,627	$3,131,657,332	$3,436,970,172	$3,668,557,092	$4,121,698,129
Total net general obligation debt	79,595,000	58,205,000	57,596,083	38,792,654	20,165,000
Legal debt margin	$2,721,929,627	$3,073,452,332	$3,379,374,089	$3,629,764,438	$4,101,533,129
Total net debt applicable to the limit as a percentage of debt limit	2.84%	1.86%	1.68%	1.06%	0.49%

	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
Debt limit	$4,510,048,001	$4,979,582,760	$5,444,204,040	$7,430,186,074	$8,745,545,293
Total net general obligation debt					
Legal debt margin	$4,510,048,001	$4,979,582,760	$5,444,204,040	$7,430,186,074	$8,745,545,293
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 2008-09

Assessed Value	$58,303,635,287
Debt limit (15% of assessed value)	8,745,545,293
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	$8,745,545,293

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
1999-00	$ 5,911,689	$ 9,374,409	$ 3,285,426	$ 2,207,768	$ 5,493,194	108%	171%
2000-01	5,909,719	9,743,378	2,607,216	3,078,606	5,685,822	104%	171%
2001-02	4,172,913	8,188,248	1,620,168	1,593,307	3,213,475	130%	255%
2002-03	5,565,801	8,658,371	1,000,000	2,945,548	3,945,548	141%	219%
2003-04	5,972,808	9,512,699	2,000,000	2,918,480	4,918,480	121%	193%
2004-05	6,533,419	10,320,528	2,490,000	2,873,964	5,363,964	122%	192%
2005-06	7,018,591	10,697,550	2,685,000	2,738,844	5,423,844	129%	197%
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%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
1999-00	$ 280,976	$ 152,887	$ 208,160	$ 65,078	$ 273,238	103%	56%
2000-01	125,432	137,444	93,828	47,047	140,875	89%	98%
2001-02	320,841	195,439	223,211	39,635	262,846	122%	74%
2002-03	153,188	249,963	66,090	32,574	98,664	155%	253%
2003-04	158,646	295,985	85,577	27,047	112,624	141%	263%
2004-05	25,503	193,014	107,644	20,830	128,474	20%	150%
2005-06	60,481	157,670	81,191	14,634	95,825	63%	165%
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%

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				
	1999-00	2000-01	2001-02	2002-03	2003-04
Unemployment Rate (June 30,)					
County	2.30%	3.70%	5.00%	5.30%	4.40%
State	4.00%	4.70%	6.00%	5.70%	5.00%
United States	4.00%	4.60%	5.80%	6.30%	4.60%
Population/Income Statistics					
Income	$ 89,771,608,000	$ 93,544,549,000	$ 96,998,974,000	$101,378,940,000	$110,278,789,000
Population	3,097,240	3,198,064	3,296,739	3,389,229	3,498,347
Per Capita	$ 28,984	$ 29,250	$ 29,423	$ 29,912	$ 31,523

	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
Unemployment Rate (June 30,)					
County	4.10%	3.60%	2.90%	4.30%	8.00%
State	4.70%	4.20%	3.40%	4.80%	8.70%
United States	5.00%	4.60%	4.50%	5.50%	9.50%
Population/Income Statistics					
Income	$120,716,738,000	$134,339,487,000	$139,665,253,000	(1)	(1)
Population	3,638,481	3,792,675	3,907,492	3,987,942	4,115,811
Per Capita	$ 33,178	$ 35,667	$ 36,135	(1)	(1)

Source: Workforce Informer Arizona at www.workforce.az.gov for unemployment rate, population, income and per capita statistics.

Note: Population, income and per capita are periodically updated by the Bureau of Economic Analysis, as reported by www.workforce.az.gov. As a result, income and per capita figures were adjusted for fiscal years 2000 through 2005 to reflect the most accurate estimates.

(1) Income and per capita estimates were not yet available for fiscal years 2008 and 2009.
(2) 2009 population data yet available. 2009 population was estimated based on the average inflationary factor for previous ten years.

Maricopa County
Principal Employers
Current Year and Nine Years Ago

	2009			2000		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	50,936	1	3.06%	59,348	1	3.85%
Wal-Mart Stores, Inc.	32,814	2	1.97%	13,800	6	0.89%
Banner Health Systems	23,100	3	1.39%	13,973	4	0.91%
City of Phoenix	17,068	4	1.03%	12,917	7	0.84%
Maricopa County	14,014	5	0.84%	13,860	5	0.90%
Wells Fargo & Company	14,000	6	0.84%	9,837	8	0.64%
Arizona State University	13,005	7	0.78%			
Honeywell Aerospace	12,600	8	0.76%	17,500	2	1.13%
U.S. Postal Services	10,545	9	0.63%	9,756	9	0.63%
Basha's Inc.	10,460	10	0.63%			
Fry's Food and Drug Stores				15,500	3	1.00%
Motorola				9,700	10	0.63%
Total for Principal Employers	198,542		11.93%	176,191		11.42%
Total Employment in Maricopa County As of June 30	1,663,600			1,542,765		

Source: The 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 Eight Fiscal Years

Function/Program	Fiscal 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Government								
Board of Supervisors	25	25	24	24	22	24	27	25
Call Center	33	34	33	33	33	33	33	33
County Assessor	322	322	321	321	331	358	365	361
County Manager	18	11	12	13	21	26	20	13
Elections	54	54	54	54	54	58	58	58
Facilities Management	235	248	245	301	263	264	271	232
Finance	43	44	48	42	44	56	56	49
Human Resources	67	66	51	51	55	53	17	52
Information Technology	67	66	61	63	109	109	117	142
Internal Audit	16	16	15	15	15	20	20	20
Management and Budget	22	22	20	21	32	35	27	33
Materials Management	39	40	36	35	35	37	37	37
Other General Government	136	141	132	140	81 (2)	83	177	92
Recorder	71	71	70	70	80	84	84	85
Employee Health Initiatives	15	16	25	26	23 (2)	24	30	28
Treasurer	64	64	64	59	59	63	64	47
Public Safety								
Adult Probation	1,175	1,092	1,072	1,153	1,193	1,237	1,249	1,246
Clerk of Superior Court	666	689	684	710	743	772	776	768
Constables	30	30	30	30	30	31	31	32
County Attorney	829	917	915	990	992	1,037	1,033	1,023
Court System	1,845	1,846	1,849	1,965	2,053	2,190	2,269	2.259
Emergency Management	15	15	14	15	15	15	15	14
Flood Control	223	226	224	227	208	209	196	189
Juvenile Probation	828	869	833	1,012	966	951	957	902
Medical Examiner	64	63	65	66	70	73	91	91
Planning & Development	115	125	125	159	190	214	205	177
Public Fiduciary	35	35	34	34	36	36	36	35
Sheriff	2,465	2,488	2,494	3,214	3,558	3,835	3,850	3,810
Correctional Health	264	265	262	381	348	368	471	456
Integrated Criminal Justice Info	14	15	22	19	18	16	22	21
Highways and Streets								
Transportation	504	478	479	479	477	484	515	513
Health, Welfare and Sanitation								
Air Quality (1)	N/A	N/A	N/A	N/A	131 (1) (2)	164 (1)	165	257
Animal Control	133	140	141	144	149	158	156	167
Environmental Services	283	274	282	303	197	205	307	271
Human Services	368	369	368	461	463	471	461	435
Other Health, Welfare and	115	108	40	40	41	50	7	7
Public Health	523	535	542	557	575	587	556	533
Solid Waste	12	14	13	12	13	18	23	29
Culture and Recreation								
Library District	136	136	136	147	150	150	161	161
Parks and Recreation	98	104	104	86	88	90	92	90
Stadium District	4	4	4	5	5	5	5	5
Education								
Superintendent of Schools	30	30	33	32	33	33	40	37
	12,001	12,107	11,976	13,509	13,999	14,726	15,091	14,835

Source: County Management and Budget Department
(1) Air Quality reported as a component of Environmental Services prior to fiscal year 2006.
(2) Data updated in fiscal year 2007.

Maricopa County
Operating Indicators by Function/Program
Last Eight Fiscal Years

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Government								
County Assessor								
Number of parcels assessed	1,214,539	1,259,703	1,305,716	1,361,695	1,339,473	1,494,585	1,533,026	1,543,998
Elections								
Registered voters	1,296,457	1,290,457	1,552,421	1,573,606	1,475,218	1,529,223	1,588,186	1,834,377
Number voting (1)	723,867	723,867	1,211,963	1,211,963	899,484	899,484	1,380,571	1,380,571
Public Safety								
Adult Probation								
Probationers (including absconders)	32,671	30,216	32,001	28,631	30,631	31,405	30,617	30,666
Community service hours	864,242	853,041	769,314	891,897	813,931(8)	680,989	517,816	586,723
Collections	$36,502,058	$23,772,376	$25,349,639	$28,417,533	$32,078,615	$31,078,450	$29,590,772	$28,690,912
County Attorney								
Adult felony filings	30,322	30,459	34,052	34,480	39,654	38,694	N/A (3)	N/A (3)
Juvenile filings	9,578	8,651	9,537	9,557	13,752	14,401	N/A (3)	N/A (3)
Flood Control District								
Linear miles of watercourses delineated	N/A (3)	441	1302	N/A (3)	260	282	342	204
Presentation, consultation requests completed	N/A (3)	220	495	26	39	30	965	160
Square miles of watershed studies completed	N/A (3)	10	782	1,238	1,994	503	631	411
Drainage complaint investigations conducted <30 days	N/A (3)	269	140	N/A (3)	149	140	141	319
Justice Courts								
Annual new filings	351,278	355,170	348,040	375,944	379,498(8)	412,558	435,744	725,654(6)
Total non-jury trials commenced	N/A (3)	22,777	41,238	34,615	17,630	4,079	5,467	3,626
Total jury trials commenced	N/A (3)	71	70	49	218(8)	495	754	120
Juvenile Probation								
Population under 18 years old (est.)	861,454	878,683	896,257	914,182	932,466	951,049	1,110,894	1,133,112
Juveniles brought to detention	10,287	10,119	9,916	9,782	10,029	10,491	10,444	10,327
Average length of detention (days)	15	15	17	19	19	17	14	13
Superior Court								
Annual Case Filings	136,069(5)	145,299(5)	155,460(5)	154,996(5)	157,956(5)	162,856	177,892	190,330
Public Health								
Certified copies of birth or death certificates	225,224	217,686	257,249	286,124	311,980	324,777	354,316	374,678
Number of immunizations	185,320	211,455	232,431	222,100	308,493	235,573	279,778	275,724
Cases of communicable diseases investigated	2,645	3,794	3,914	3,121	2,867	3,031	8,795	9,671
Culture and Recreation								
Library District								
Number of items circulated	N/A (4)	N/A (4)	3,768,536	3,716,554	4,271,158	4,531,500	5,911,180	7,179,520
Number of library cards issued	N/A (4)	N/A (4)	290,492	58,118	57,732	52,652	64,648	62,973
Number of print, media and electronic items	N/A (4)	N/A (4)	578,879	887,682	986,390	736,061	826,458	828,188
Education								
Superintendent of Schools								
School districts in Maricopa County	57	58	58	57	58	58	58	58
Home Schooled students	7,700	8,832	10,255	11,592	8,249	9,517	9,790	9,737
Private School students	15,000	19,200	21,724	25,793	27,585	27,606	29,283	19,213

(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) Data updated in fiscal year 2007.
(3) Information unavailable for fiscal year.
(4) Data unavailable as a new computer system was installed in fiscal year 2003.
(5) Data was adjusted during fiscal year 2005.
(6) Significant increase due to photo enforcement.
Note: Indicators for Highways and Streets is not available.
Source: Managing for Results – Strategic Plans and Performance.

Maricopa County
Capital Asset Statistics by Function/Program
Last Eight Fiscal Years

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09
General Government								
Facilities Management								
Number of buildings owned by Facilities	N/A	N/A	N/A	353	353	26 (1)	26	27
Number of buildings maintained by	N/A	N/A	N/A	177(2)	177 (2)	177 (2)	175	167
Public Safety								
Flood Control District								
Operating alert stations	118	118	118	297	310	318	324	333
Justice Courts	23	23	23	23	23	23	23	25
Juvenile Courts	2	2	2	2	2	2	2	2
Sheriff								
Inmate beds available (incl. portable)	8,287	8,873	9,570	10,062	10,062	9,562	9,562	11,509
Number of jail facilities	4	4	6	6	6	6	6	6
Highways and Streets								
Transportation								
Miles of Road	5,823	5,586	5,569	5,555	5,557	5,205	5,420	5,232
Miles of road with paved surfaces	4,421	4,421	4,452	4,503	4,514	4,255	4,491	4,334
Number of major bridges	25	27	28	28	27	27	23	22
Number of total bridges	258	265	283	299	290	293	286	276
Health, Welfare and Sanitation								
Animal Care and Control								
Number of animal shelters	3	3	3	3	3	3	2	2
Public Health								
Number of public health facilities	2	2	2	2	2	2	2	2
Number of WIC facilities	2	2	2	2	2	2	2	2
Solid Waste Management								
Number of transfer stations	6	6	6	6	6	6	6	6
Culture and Recreation								
Library District								
Number of facilities owned	2	2	2	2	3	2	2	2
Facilities operated	10	11	10	10	10	13	13	15
Bookmobiles	2	2	2	2	1	1	1	0
Parks and Recreation								
Regional county parks	9	9	9	9	9	9	9	9
County managed golf courses	3	3	3	3	3	3	3	3
Total acres managed	119,301	119,307	119,239	119,261	118,754	119,185	119,257	119,257
Conservation areas	1	1	1	1	1	1	1	1
Stadium District								
Major league baseball field	1	1	1	1	1	1	1	1

(1) The number of Facilities Management owned buildings decreased significantly from fiscal year 2006 as various buildings were transferred from Facilities Management to the respective County department.
(2) Data was adjusted in fiscal year 2007.

Source: Various County Agencies.

Note: Indicators for Education is not available.

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18 71

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