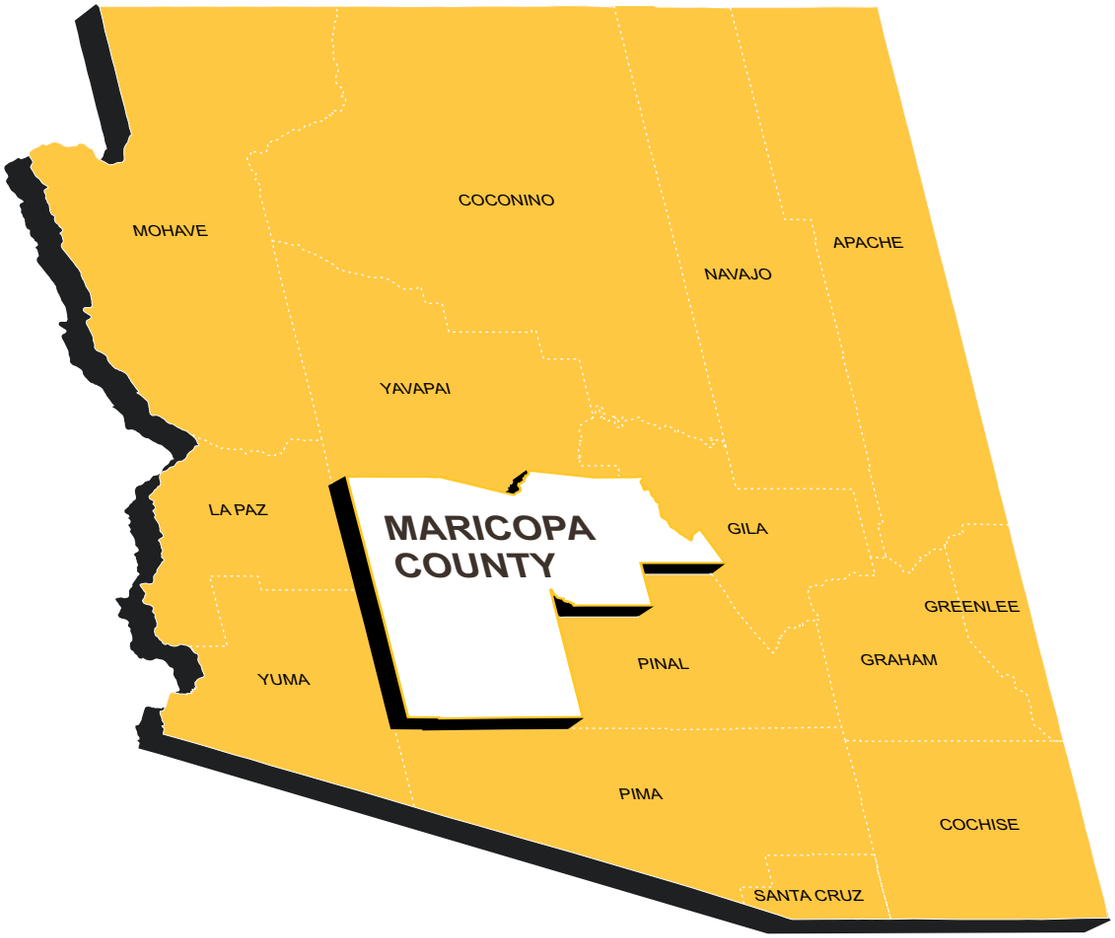
# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2011




## 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, 2010 to June 30, 2011

Prepared By

Department of Finance

Shelby L. Scharbach, Chief Financial Officer

MARICOPA
1871
ARIZONA
COUNTY

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## 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

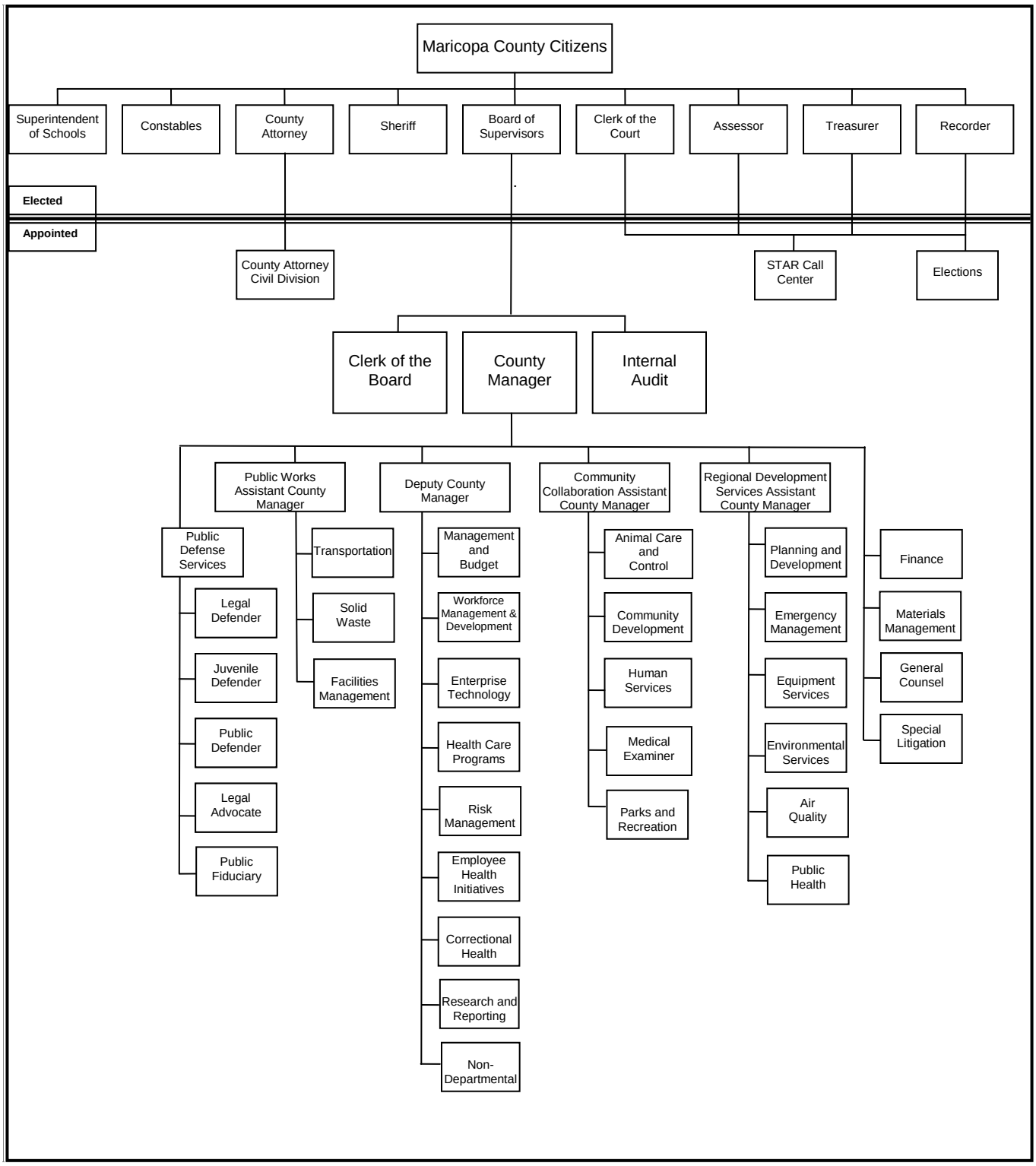
David R. Smith

♦♦♦

### CHIEF FINANCIAL OFFICER

Shelby L. Scharbach

# Organizational Chart



# Maricopa County

**County Administrative Office**

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

December 19, 2011

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, 2011.

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, 2011, 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, 2011. 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, 2011, Maricopa County contained 59.7 percent of the State's total population (www.azcommerce.com). The County occupies 9,224 square miles of which 2,145 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 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 several major league baseball teams for the annual spring training Cactus League. Maricopa County is also a host to other major sporting events such as the Waste Management Phoenix Open golf tournament, and Phoenix International Raceway. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Insight Bowl.

Arizona is slowly starting to recover from the economic downturn; however, a full recovery is still several years away (Elliot D. Pollack & Co.). According to the W.P. Carey School of Business, it will take Arizona three to four years to return to pre-recession levels of economic activity and four to five years to once again be among the national leaders in growth (http://knowledge.wpcarey.asu.edu). Maricopa County's unemployment rate is 7.9 percent as of October 2011, which remains below both the State of Arizona and the United States unemployment rates of 9.0 percent (www.workforce.az.gov).

**Financial Policies and Long-Term Financial Planning**

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

**Capital Improvement Program** – Maricopa County's Capital Improvement Program (CIP) identifies capital projects to be completed over the next five years. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, identify new projects, and update funding estimates and forecasts. It is the County's 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.

**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.

**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, 2010. 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<br>County Manager | Shelby L. Scharbach<br>Chief Financial Officer |

# Maricopa County

Citizens Audit Advisory Committee

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

Ralph W. Lamoreaux, CPA
Janet Secor, CIA
Matthew Breecher, CPA
Derek Barber, CIA

June 30, 2011

**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 2010-2011)

The Citizens Audit Advisory Committee:

- Reviewed the county's internal audit activities and management's responses thereto.
- Reviewed the county's annual financial statements and issues related to the external audit performed by the Arizona State Auditor General.
- Provided guidance and commentary as needed.
- Enhanced the communication between the internal and external auditors.
- Held meetings in accordance with charter requirements.

Respectfully,

Ralph Lamoreaux

**Ralph Lamoreaux, Chair**

# 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, 2010

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**

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- **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

MELANIE M. CHESNEY
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, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2011, 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, which account for the following percentages of the assets and liabilities of the opinion units affected:

| Opinion Unit/Department | Assets | Liabilities |
|---|---|---|
| Government-wide Statements | | |
| Governmental activities: | | |
| Stadium District | 6.43% | 8.01% |
| Risk Management Trust | 1.27% | 24.91% |
| Employee Benefits Trust | 1.17% | 3.34% |
| Fund Statements | | |
| Aggregate remaining fund information: | | |
| Stadium District | 0.99% | 0.00% |
| Risk Management Trust | 2.06% | 48.29% |
| Employee Benefits Trust | 1.91% | 6.48% |

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 the Stadium District, which includes the Ballpark Operations and Cactus League Operations Special Revenue Funds, the Stadium District Debt Service Fund, and the Long Term Project Reserve Capital Projects Fund; and the Risk Management and Employee Benefits Trust Internal Service Funds, 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

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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, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2011, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Note 1, the County implemented the provisions of the Governmental Accounting Standards Board Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions,* for the year ended June 30, 2011, which represents a change in accounting principle.

The Management's Discussion and Analysis on pages 3 through 13, the Budgetary Comparison Schedules on pages 73 through 76, the Schedule of Agent Retirement Plans' Funding Progress on pages 77 and 78, and the Infrastructure Assets information on page 79 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 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 19, 2011

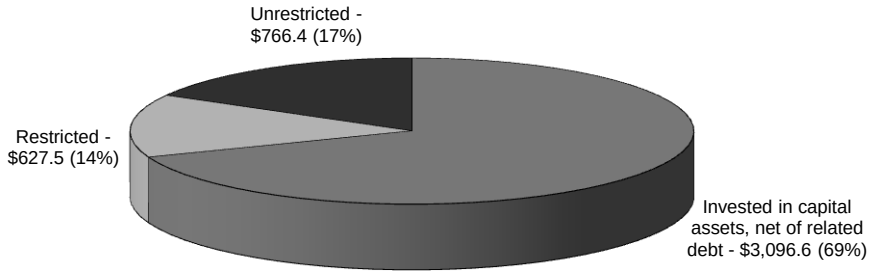
# Management's Discussion and Analysis

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**

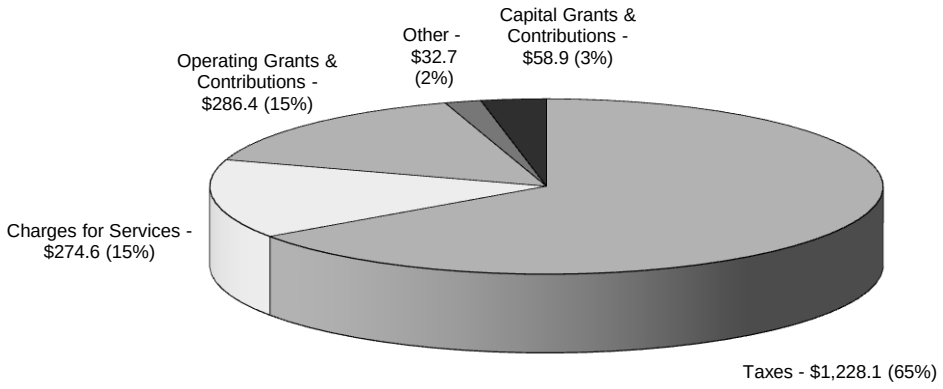
- The total assets of the County exceeded its liabilities at the close of the fiscal year by $4,490.5 million (net assets), an increase of 3.9 percent from the prior year. Of this amount, $766.4 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.

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




- The County's total net assets as reported in the Statement of Activities increased by $166.9 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 $1,494.8 million, a decrease in fund balance of $28.3 million over the prior fiscal year. Approximately 98.5 percent of the combined fund balances or $1,471.6 million is spendable and available to meet the County's current and future needs.

- Spendable fund balance for the General Fund decreased by 16.4 percent to $409.0 million; approximately 50.6 percent of total General Fund expenditures. See page 8 for a description of spendable fund balance. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.

**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 90.

**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 Housing Authority of Maricopa 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 County has no discretely presented component units.

*The Government-wide financial statements can be found on pages 18-19 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, Detention Capital Projects Fund, County Improvement Debt 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 90 of this report.

  *The governmental funds financial statements can be found on pages 20-24 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 232 of this report.

  *The proprietary fund financial statements can be found on pages 26-28 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 30-31 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 35-69 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 73-79 of this report.

**Government-wide Financial Analysis**

This is the tenth 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, 2011, as compared to the prior year.

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

| | Governmental Activities | | |
|---|---|---|---|
| | 2011 | 2010* | % Chg P/Y |
| Current and other assets | $ 1,789.7 | $ 1,814.7 | (1.4)% |
| Capital assets | 3,236.5 | 3,040.2 | 6.5 |
| Total assets | 5,026.2 | 4,854.9 | 3.5 |
| Current liabilities | 186.9 | 189.3 | (1.3) |
| Long-term liabilities | 348.8 | 342.0 | 2.0 |
| Total liabilities | 535.7 | 531.3 | 0.8 |
| Net assets | | | |
| Invested in capital assets, net of related debt | 3,096.6 | 2,870.0 | 7.9 |
| Restricted | 627.5 | 605.0 | 3.7 |
| Unrestricted | 766.4 | 848.6 | (9.7) |
| Total net assets | $ 4,490.5 | $ 4,323.6 | 3.9 |

* Assets, liabilities, and net assets for fiscal year 2010 were adjusted by $22.8 million for inclusion of and restatement to the Housing Authority of Maricopa County and corrections of prior periods related to the Employee Health Initiatives Fund fully-insured benefit products. See Note 4 – Beginning Balances Restated for additional information.

By far, the largest portion - $3.1 billion or 69.0 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 $226.6 million due to an increase in net capital assets of $196.3 million and a decrease in capital related debt, net of unspent proceeds, of $30.3 million. The decrease in capital related debt was a result of the early payment of several capital lease agreements totaling $12.5 million, as well as the payment of regularly scheduled debt payments. The large increase in capital assets is mainly attributed to an increase in construction in progress, land, and infrastructure of $122.2, $42.0 and $43.8 million, respectively. The increase in construction in progress is primarily due to the Criminal Court Tower Project, for which the County had $121.4 million in project additions during fiscal year 2011. The increase in land and infrastructure is due to an increase in Transportation infrastructure-related land and infrastructure assets of $37.1 and $30.2 million, respectively, and an increase in Flood Control District infrastructure of $18.6 million.

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, $627.5 million or approximately 14.0 percent, represents resources that are subject to external restrictions on how they may be used. This component increased by $22.5 million from the prior year. This increase can be attributed to revenues exceeding expenses for the fiscal year. Although revenues increased from the prior fiscal year, the economic environment is still not fully recovered. The County was able to ensure that expenses did not exceed revenues by employing a conservative approach to forecasting and budgeting. The County has continued to minimize the negative impact of the economy by utilizing budget balancing tactics, while still providing the citizens with mandated services.

The final component consists of unrestricted net assets, $766.4 million or 17.0 percent, and may be used to meet the County's ongoing obligations. Unrestricted net assets decreased from fiscal year 2010 by $90.3 million. This decrease is a result of an increase in General Fund expenditures of $40.4 million (see page 9 for further explanation) and an increase in Risk Management Fund unpaid liabilities from the prior year of $45.5 million. The increase in Risk Management Fund unpaid liabilities is a result of new claims in addition to new lines of businesses being incorporated into the fund due to a revision in the Risk Management Trust.

### ***Changes in Net Assets***

As discussed previously, the County's total net assets of $4.5 billion increased by $166.9 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2011 compared to the prior year and indicates the changes in net assets for governmental activities:

| | Governmental Activities | | % Chg |
|---|---|---|---|
| | 2011 | 2010* | P/Y |
| Revenues: | | | |
| Program revenues: | | | |
| Charges for services | $ 274.6 | $ 269.0 | 2.1% |
| Operating grants and contributions | 286.4 | 255.6 | 12.1 |
| Capital grants and contributions | 58.9 | 95.3 | (38.2) |
| General revenues: | | | |
| Taxes | 1,228.1 | 1,207.3 | 1.7 |
| Other | 32.7 | 36.3 | (9.9) |
| Total Revenues | 1,880.7 | 1,863.5 | 0.9 |
| Expenses: | | | |
| General government | 248.4 | 235.2 | 5.6 |
| Public safety | 893.8 | 888.9 | 0.6 |
| Highways and streets | 123.6 | 83.2 | 48.6 |
| Health, welfare and sanitation | 387.9 | 331.3 | 17.1 |
| Other** | 60.2 | 52.3 | 15.1 |
| Total Expenses | 1,713.9 | 1,590.9 | 7.7 |
| Change in net assets | 166.9 | 272.5 | (38.8) |
| Net assets – beginning, as restated | 4,323.6 | 4,051.1 | 6.7 |
| Net assets – ending | $4,490.5 | $4,323.6 | 3.9 |

* Net assets for fiscal year 2010 were adjusted by $22.8 million for inclusion of and restatement to the Housing Authority of Maricopa County and corrections of prior periods related to the Employee Health Initiatives Fund fully-insured benefit products. See Note 4 – 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 $196.9 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 65.3, 14.6 and 15.2 percent, respectively, of total governmental activities revenues for fiscal year 2011. Tax revenues in total increased $20.7 million from the prior year mainly due to increase in sales taxes of $19.2 million as a result of an improving economy. Charges for services revenue increased $5.6 million from the prior year primarily due to an increase in Air Quality and Environmental Services fees revenue of $2.4 million and an inclusion of intergovernmental revenue of $3.4 million for the Housing Authority of Maricopa County, which was reported as a discretely presented component unit in prior years. Operating grants revenue increased $30.8 million from the prior year primarily from an increase in federal grant monies from the American Recovery and Reinvestment Act.

Tax and other operating revenues provide the principal support for the functions of the County, which include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education. Total expenses increased $122.9 million or 7.7 percent from the prior fiscal year. The most significant fluctuations were in the general government, highways and streets; and health, welfare and sanitation functions, with net changes of $13.2, $40.4, and $56.6 million, respectively. The increase in general government is primarily attributed to $15.0 million increase in loss and loss expenses in the Risk Management Fund. The increase in highways and streets expenses is mainly due to an increase in loss on disposal of capital assets as a result of Transportation infrastructure asset deletions of $32.4 million. The increase in health, welfare, and sanitation expenses is due to an increase in total ALTCS contributions of $27.3 million (see page 9 for further information) and an inclusion of expenditures of $20.9 million for the Housing Authority of Maricopa County, which was reported as a discretely presented component unit in prior years.

**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. For the year ended June 30, 2011, the County implemented GASB 54, *Fund Balance Reporting and Governmental Fund Type Definitions*, which modified the fund balance classifications (see Note 1 - Summary of Significant Accounting Policies and Note 2 – Fund Balance Classifications of the Governmental Funds). In order to provide comparative discussion of fund balances to the prior year, the analysis below of 'spendable' balance represents restricted, committed, assigned, and unassigned fund balance, which in prior year was classified as unreserved.

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

As of June 30, 2011, the governmental funds reported combined fund balances of $1,494.8 million and a decrease in fund balance of $28.3 million from the prior fiscal year. Approximately 98.5 percent of the combined fund balances or $1,471.6 million is available to meet the County's current and future needs (spendable fund balance). The remaining fund balance is nonspendable for inventories and intergovernmental loans.

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

*General Fund*
The General Fund is the County's primary operating fund. At the end of the current fiscal year, spendable fund balance of the General Fund was $409.0 million, while total fund balance was $429.4 million. This represents a decrease in the spendable fund balance from the prior year of $80.0 million, or 16.4 percent.

As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to the total fund expenditures. Spendable fund balance represents 50.6 percent of the total fiscal year 2011 General Fund expenditures, while total fund balance represents 53.2 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

During fiscal year 2011, the General Fund experienced a change in fund balance of ($80.1) million, a decrease in change in fund balance of $158.7 million from the prior fiscal year. While revenues stayed flat in comparison to prior year, operating transfers out increased $131.4 million and expenditures increased $40.4 million. The increase in operating transfers out is primarily due transfers to the Technology Capital Improvement Fund for technology related projects of $151.7 million. The increase in expenditures is primarily a result of an increase in total ALTCS contributions of $27.3 million. Total ALTCS contributions increased as a result of a reduction in Federal Medical Assistance Percentages (FMAP) stimulus monies of $31.8 million from the prior fiscal year.

*Detention Operations Fund*

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

The Detention Operations Fund accounts for the 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 and detention facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $56.9 million, of which 99.7 percent is restricted and .3 percent is committed, both are considered spendable. This was a decrease in total fund balance of $163.7 million, or 74.2 percent, from the prior fiscal year. The decrease in fund balance can be attributed to an increase in operating transfers out of $204.7 million as a result of operating transfers out to the Detention Capital Projects Fund and Detention Technology Capital Improvement Fund of $197.3 and $10 million, respectively. Operating transfers in from the General Fund for maintenance of effort were $176.5 million. The amount to be transferred to the Detention Capital Projects Fund and the Detention Technology Capital Improvement Fund for any given year is determined through the budget planning process.

*County Improvement Debt Fund*

The County Improvement Debt Fund is a debt service fund that accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations. At the end of the current fiscal year, spendable fund balance of the County Improvement Debt Fund was $6.8 million, of which $6.7 million is restricted for debt service. This represents a decrease of $2.1 million from the prior fiscal year and is attributed to the continued payment of debt service obligations. As no new debt issuances occurred during the fiscal year, the primary activity in this fund is debt service payments.

*Detention Capital Projects Fund*

The Detention Capital Projects Fund is a capital projects fund that accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by the voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities. At the end of the current fiscal year, fund balance of the Detention Capital Projects Fund was $266.2 million, all of which is

restricted and considered spendable. The fund balance in this fund increased $183.9 million from the prior fiscal year, which is attributed to transfers in from the Detention Operations Fund of $197.3 million.

*General Fund County Improvements Fund*
The General Fund County Improvements Fund is a capital projects fund that accounts for capital projects funded by transfers from the General Fund. Projects that are currently funded include justice, administrative and parks facilities. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was $282.1 million, all of which is committed and considered spendable. The fund balance in this fund decreased $105.4 million from the prior fiscal year, which is attributed to an increase in capital outlay expenditures of $90.1 million. The increase in capital outlay is a result of expenditures incurred for the Criminal Court Tower project of $122.4 million in fiscal year 2011.

**General Fund Budgetary Highlights**

The difference between the original budget and the final amended budget for the General Fund resulted in no significant change in revenues and an increase in expenditures of $1.2 million. A significant favorable expenditure variance, as compared to the budget, was incurred in the General Government Department (general government function) and Health Care Programs Department (health, welfare, and sanitation function) of $126.0 million and $34.9 million, respectively. These savings were a result of the General Government Department's less than anticipated spending from the contingency and reserve funds and the Health Care Program Department's reduction in contributions to and reimbursements from the Arizona Long Term Care System and the Arizona Health Care Cost Containment System. 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, 2011, was $3.2 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. The County reports infrastructure assets, which consist of the Flood Control District and Transportation Department infrastructure, in the government-wide financial statements in accordance with GASB Statement No. 34. Additional information regarding infrastructure assets can be found in the Notes to the Financial Statements (Note 1 – Summary of Significant Accounting Policies and Note 12 – Capital Assets).

The Flood Control District infrastructure assets consist of drainage systems, dams, flood channels and canals. Flood Control infrastructure is reported using the depreciation approach and the County uses the straight-line method of depreciation on these assets. At June 30, 2011, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $248.4, $253.9, and $165.9 million, respectively, net of any related accumulated depreciation.

The Transportation Department infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using an asset management system and will document that the infrastructure assets are being preserved at the established condition level. During fiscal year 2011, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by ($5,488,295) and $2,366,589 from the estimated costs for the roadway and bridge system, respectively. Roadway maintenance and preservation costs exceeded estimated due to mill and rubber overlay projects that were not included in the estimated costs. Bridge System maintenance projects were met with environmental delays in fiscal year 2011. As a result preservation and maintenance projects were delayed for several months and funds will rollover to fiscal year 2012. See Required Supplementary Information on page 79 for additional information. At June 30, 2011, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $330.0, $696.6, and $34.0 million, respectively.

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

| | Governmental Activities | | | |
|---|---|---|---|---|
| | 2011 | 2010* | $ Change | % Change |
| Land | $ 713.3 | $ 671.3 | $42.0 | 6.3% |
| Infrastructure | 696.6 | 666.4 | 30.2 | 4.5 |
| Buildings and improvements (net of accumulated depreciation) | 1,090.6 | 1,098.1 | (7.5) | (0.7) |
| Machinery and equipment (net of accumulated depreciation) | 84.6 | 88.9 | (4.3) | (4.8) |
| Construction in progress | 474.9 | 352.7 | 122.2 | 34.6 |
| Infrastructure (net of accumulated depreciation) | 176.5 | 162.8 | 13.7 | 8.4 |
| Totals | $ 3,236.5 | $ 3,040.2 | 196.3 | 6.5 |

* The capital asset amounts for fiscal year 2010 were restated for inclusion of and restatement to the Housing Authority of Maricopa County. See Note 4 – Beginning Balances Restated for additional information.

Capital assets, net of accumulated depreciation, increased by $196.3 million, or 6.5 percent, from the prior year. The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2011, was the increase in construction in progress and infrastructure-related capital assets of $122.2 and $90.4 million, respectively, from the prior fiscal year. During fiscal year 2011, Transportation Department and Flood Control District infrastructure assets changed $58.9 and $30.7 million, respectively, from the prior year and accounted for changes in land, construction in progress, and infrastructure of $42.0, ($1.2) and $48.8 million, respectively. In addition, non-infrastructure-related construction in progress increased significantly due to the Criminal Court Tower Project, which had additions of $121.4 million during fiscal year 2011. The decreases noted in buildings and improvements and machinery and equipment are due to annual depreciation expense charged to those asset categories.

### ***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 2011 |
| Standard & Poor's | AAA | March 2011 |
| Moody's Investor Services | Aa1 | April 2009 |
| *Lease Revenue Bonds* | | |
| Fitch Ratings | AA+ | April 2011 |
| Standard & Poor's | AA+ | March 2011 |
| Moody's Investor Services | Aa1 | May 2010 |
| *Certificates of Participation* | | |
| Fitch Ratings | AA+ | April 2011 |
| Moody's Investor Services | Aa2 | May 2010 |

At June 30, 2011, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of $348.8 million, which represents a $7.3 million increase from the prior year balance of $341.5 million. The increase is attributable to an increase in reported and incurred but not reported claims of $45.5 million as a result of an increase in Risk Management Fund unpaid claims liabilities from the prior year of $41.8 million. The increase in Risk Management Fund unpaid claims liabilities is a result of new claims in addition to new lines of businesses being incorporated into the fund due to a revision in the Risk Management Trust. The increase in unpaid claims liabilities was offset by debt service payments made during the fiscal year of $31.7 million. The majority of the debt service payments made during fiscal year 2011 were for lease revenue bonds ($11.1 million), Stadium District revenue bonds ($3.4 million), and capital leases ($14.5 million). The largest components of long-term

liabilities at June 30, 2011, consisted of lease revenue bonds - $142.1 million, Stadium District revenue bonds - $34.5 million, and reported claims and incurred but not reported claims - $144.4 million.

Lease revenue bonds applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund), which is funded by transfers from the General Fund. At June 30, 2011, the fund balance in the County Improvement Debt Fund to pay future liabilities was $6.8 million.

Stadium District revenue bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. On June 5, 2002, the Stadium District issued revenue refunding bonds in the amount of $58,225,000 (par value) of which $34,515,000 remains outstanding.

Capital leases applicable to governmental activities of $433 thousand have been entered into for various lease-purchase agreements, which are callable at par plus accrued interest. The decrease of $14.5 million from the prior year is primarily related to the early payoff of various capital leases.

Reported and incurred but not reported claims applicable to governmental activities of $144.4 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $45.5 million from the prior year as noted above. This liability is primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 14 – Long-Term Liabilities and Note 18 – Risk Management).

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

- Although the recession has ended, it will take Arizona three to four years to return to pre-recession levels of economic activity and four to five years to once again be among the national leaders in growth (http://knowledge.wpcarey.asu.edu).
- The United States Census Bureau reports that Maricopa County's population decreased by 5.1 percent from fiscal year 2009 to 2010 (www.census.gov). The unemployment rate in Maricopa County, according to Arizona Workforce, in October 2011 was 7.9 percent, which remains below both the state and national average of 9.0 percent (www.workforce.az.gov).
- As reported by the Arizona Department of Commerce, Maricopa County's population increased 30.2 percent from July 1, 2000 to July 1, 2010, which is higher than the United States' overall population increase of 9.5 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 2012 budget and tax rate, which took into account several significant trends:

- Assessed property tax values are estimated to continue to decline though fiscal year 2015 with only a 2.4 percent anticipated increase in fiscal 2016.
- Annual collections of State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues are expected to remain flat in fiscal year 2011-12 and are not expected to regain the peak levels of 2004-2006 until after fiscal year 2015.
- Staggering State budget deficits continue to pose a significant risk to Maricopa County's fiscal stability. The forecast assumes continuation of the $26.4 million fiscal year 2012 mandated contribution to the State, along with sizable increases in mandated healthcare contributions, in particular for the ALTCS program and reduction of shared revenues for transportation services.

The forecast also incorporates the shift of inmates from the State to the County Jail system beginning in 2013.

At the end of the fiscal year, total fund balance for the General Fund was $429.4 million, or 53.2 percent of total General Fund expenditures, of which $409.0 million is considered spendable. Spendable fund balance decreased by 16.4 percent from the prior year. See page 8 for further information. 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; and other long-term obligations.

### Capital Projects Funds

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

**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, 2011

| | PRIMARY GOVERNMENT |
|---|---|
| | Governmental Activities |
| ASSETS | |
| Cash in bank and on hand | $ 4,457,165 |
| Cash and investments held by County Treasurer | 1,529,186,626 |
| Receivables (net of allowances for uncollectibles) | 24,889,746 |
| Due from other governmental units | 156,441,174 |
| Inventories | 9,577,121 |
| Prepaids | 1,987,738 |
| Deferred costs | 2,708,848 |
| Miscellaneous | 2,256,344 |
| Intergovernmental loans | 15,433,000 |
| Cash and investments held by trustee – restricted | 42,787,763 |
| Capital assets: | |
| Land | 713,342,281 |
| Buildings and improvements | 1,503,399,780 |
| Machinery and equipment | 302,854,871 |
| Infrastructure – nondepreciable | 696,584,454 |
| Infrastructure – depreciable | 253,889,374 |
| Construction in progress | 474,960,416 |
| Less: accumulated depreciation | (708,535,755) |
| Total assets | 5,026,220,946 |
| LIABILITIES | |
| Accounts payable | 77,195,914 |
| Accrued liabilities | 7,004,881 |
| Employee compensation payable | 73,653,738 |
| Interest payable | 3,420,107 |
| Unearned revenue | 22,995,476 |
| Advances | 746,552 |
| Deposits held for other parties | 1,836,549 |
| Noncurrent liabilities: | |
| Due within one year | 69,742,662 |
| Due in more than one year | 279,099,063 |
| Total liabilities | 535,694,942 |
| NET ASSETS | |
| Invested in capital assets, net of related debt | 3,096,564,562 |
| Restricted for: | |
| General government | 6,172,000 |
| Public safety | 457,851,073 |
| Highways and streets | 73,941,725 |
| Health, welfare and sanitation | 25,178,713 |
| Culture and recreation | 43,296,644 |
| Education | 4,984,386 |
| Debt service | 16,102,646 |
| Unrestricted | 766,434,255 |
| Total net assets | $ 4,490,526,004 |

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, 2011

| | | Program Revenues | | | Net (Expense) |
|---|---|---|---|---|---|
| | Expenses | Charges for Services | Operating Grants and Contributions | Capital Grants and Contributions | Revenue and Changes in Net Assets |
| Functions/Programs | | | | | |
| Primary government: | | | | | |
| Governmental activities: | | | | | |
| General government | $ 248,394,846 | $ 27,698,094 | $ 7,400,465 | $ | $ (213,296,287) |
| Public safety | 893,760,377 | 152,507,151 | 40,608,182 | 253,947 | (700,391,097) |
| Highways and streets | 123,611,300 | 28,130,243 | 104,114,028 | 58,525,073 | 67,158,044 |
| Health, welfare and sanitation | 387,892,315 | 54,135,715 | 127,373,751 | 12,000 | (206,370,849) |
| Culture and recreation | 43,325,625 | 11,928,461 | 648,713 | 68,909 | (30,679,542) |
| Education | 9,219,564 | 215,723 | 6,302,171 | | (2,701,670) |
| Interest on long-term debt | 7,640,462 | | | | (7,640,462) |
| Total governmental activities | 1,713,844,489 | 274,615,387 | 286,447,310 | 58,859,929 | (1,093,921,863) |
| Total primary government | $ 1,713,844,489 | $ 274,615,387 | $ 286,447,310 | $ 58,859,929 | (1,093,921,863) |

| | |
|---|---|
| General revenues: | |
| Taxes: | |
| Property taxes, levied for general purposes | 518,956,222 |
| Property taxes, levied for Flood Control District | 66,723,260 |
| Property taxes, levied for Library District | 20,385,799 |
| Property taxes, levied for Street Lighting District | 5,432,863 |
| Share of state sales taxes | 385,487,679 |
| Sales tax – Jail construction and operation | 112,451,803 |
| Surcharge tax – Stadium District | 4,989,933 |
| Share of state vehicle license tax | 113,649,012 |
| Grants and contributions not restricted to specific programs | 2,728,933 |
| Unrestricted investment earnings | 14,815,018 |
| Miscellaneous | 15,198,561 |
| Total general revenues | 1,260,819,083 |
| Change in net assets | 166,897,220 |
| Net assets, beginning, as restated | 4,323,628,784 |
| Net assets, ending | $ 4,490,526,004 |

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

# Maricopa County
# Balance Sheet
# Governmental Funds
June 30, 2011

| | General | Detention Operations | County Improvement Debt |
|---|---|---|---|
| ASSETS | | | |
| Cash in bank and on hand | $ 101,500 | $ 350 | $ |
| Cash and investments held by County Treasurer | 342,561,635 | 42,972,416 | 38,487 |
| Receivables | 20,056,616 | 19,486 | |
| Due from other funds | 10,586,588 | | |
| Due from other governmental units | 77,003,677 | 25,388,105 | 9,560,164 |
| Inventories | 4,939,795 | 146,249 | |
| Miscellaneous | 487,556 | 603,108 | |
| Intergovernmental loans | 15,433,000 | | |
| Cash and investments held by trustee – restricted | | | 21,113,433 |
| Total assets | $ 471,170,367 | $ 69,129,714 | $ 30,712,084 |
| LIABILITIES AND FUND BALANCES | | | |
| Liabilities: | | | |
| Accounts payable | $ 16,102,681 | $ 9,752,966 | $ |
| Employee compensation payable | 6,354,505 | 2,439,577 | |
| Accrued liabilities | 622,268 | 1,270 | |
| Due to other funds | | | |
| Interest payable | | | 3,259,540 |
| Bonds and certificates of participation payable | | | 11,105,000 |
| Special assessment debt with governmental commitment | | | |
| Advances | 746,552 | | |
| Deferred revenue | 17,941,958 | | 9,560,164 |
| Deposits held for other parties | | | |
| Total liabilities | 41,767,964 | 12,193,813 | 23,924,704 |
| Fund balances: | | | |
| Nonspendable | 20,372,794 | 146,249 | |
| Restricted | | 56,789,652 | 6,748,893 |
| Committed | 162,000,000 | | 38,487 |
| Assigned | 225,405,703 | | |
| Unassigned | 21,623,906 | | |
| Total fund balances | 429,402,403 | 56,935,901 | 6,787,380 |
| Total liabilities and fund balances | $ 471,170,367 | $ 69,129,714 | $ 30,712,084 |

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, 2011, 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.

| Detention Capital Projects | General Fund County Improvements | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|
| $ | $ | $ 4,343,060 | $ 4,444,910 |
| 268,476,359 | 290,334,325 | 456,227,656 | 1,400,610,878 |
| | | 3,907,812 | 23,983,914 |
| | | 941 | 10,587,529 |
| | | 44,489,228 | 156,441,174 |
| | | 2,628,184 | 7,714,228 |
| | | 1,165,680 | 2,256,344 |
| | | | 15,433,000 |
| | | 21,674,330 | 42,787,763 |
| $ 268,476,359 | $ 290,334,325 | $ 534,436,891 | $ 1,664,259,740 |
| | | | |
| $ 2,291,116 | $ 8,183,550 | $ 38,483,199 | $ 74,813,512 |
| | | 2,391,122 | 11,185,204 |
| | | 3,993,439 | 4,616,977 |
| | | 9,976,100 | 9,976,100 |
| | | 5,317 | 3,264,857 |
| | | | 11,105,000 |
| | | 19,653 | 19,653 |
| | | | 746,552 |
| | | 24,618,756 | 52,120,878 |
| | | 1,654,571 | 1,654,571 |
| 2,291,116 | 8,183,550 | 81,142,157 | 169,503,304 |
| | | | |
| | | 2,628,184 | 23,147,227 |
| 266,185,243 | | 295,836,182 | 625,559,970 |
| | 282,150,775 | 164,284,920 | 608,474,182 |
| | | | 225,405,703 |
| | | (9,454,552) | 12,169,354 |
| 266,185,243 | 282,150,775 | 453,294,734 | 1,494,756,436 |
| | | | |
| $ 268,476,359 | $ 290,334,325 | $ 534,436,891 | |
| | | | |
| | | | 3,233,221,600 |
| | | | 29,125,402 |
| | | | |
| | | | (17,201,545) |
| | | | (249,375,889) |
| | | | $ 4,490,526,004 |

# Maricopa County
# Statement of Revenues, Expenditures, and Changes in Fund Balances
# Governmental Funds
For the Fiscal Year Ended June 30, 2011

| | General | Detention Operations | County Improvement Debt |
|---|---|---|---|
| REVENUES | | | |
| Taxes | $ 511,166,991 | $ 112,451,803 | $ |
| Licenses and permits | 2,330,510 | | |
| Intergovernmental | 514,511,445 | 2,819,911 | |
| Charges for services | 40,745,729 | 33,332,086 | 2,640,840 |
| Fines and forfeits | 14,356,769 | | |
| Special assessments | | | |
| Interest income | 8,611,795 | 2,495,016 | 31,863 |
| Miscellaneous | 5,745,692 | 31,068 | |
| Total revenues | 1,097,468,931 | 151,129,884 | 2,672,703 |
| EXPENDITURES | | | |
| Current: | | | |
| General government | 185,721,853 | | |
| Public safety | 410,983,994 | 283,859,560 | |
| Highways and streets | | | |
| Health, welfare and sanitation | 196,904,391 | | |
| Culture and recreation | 693,162 | | |
| Education | 2,143,575 | | |
| Debt service: | | | |
| Principal | | | 11,105,000 |
| Interest | | | 6,519,080 |
| Other expenditures | | | |
| Capital outlay | 11,209,273 | 708,476 | |
| Total expenditures | 807,656,248 | 284,568,036 | 17,624,080 |
| Excess (deficiency) of revenues over expenditures | 289,812,683 | (133,438,152) | (14,951,377) |
| OTHER FINANCING SOURCES (USES) | | | |
| Transfers in | 1,479,313 | 176,466,336 | 12,866,180 |
| Transfers out | (371,272,224) | (206,735,710) | (11,649) |
| Total other financing sources (uses) | (369,792,911) | (30,269,374) | 12,854,531 |
| Net change in fund balances | (79,980,228) | (163,707,526) | (2,096,846) |
| Fund balances at beginning of year, as restated | 509,523,800 | 220,631,161 | 8,884,226 |
| Changes in nonspendable resources: | | | |
| Increase (decrease) in inventories | (141,169) | 12,266 | |
| Fund balances at end of year | $ 429,402,403 | $ 56,935,901 | $ 6,787,380 |

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

| Detention Capital Projects | General Fund County Improvements | Other Governmental Funds | Total Governmental Funds |
|---|---|---|---|
| $ | $ | $ 92,233,037 | $ 715,851,831 |
| | | 39,041,819 | 41,372,329 |
| 938,464 | | 284,584,090 | 802,853,910 |
| | | 108,918,633 | 185,637,288 |
| | | 19,737,598 | 34,094,367 |
| | | 5,432,863 | 5,432,863 |
| | | 2,690,520 | 13,829,194 |
| | | 9,700,681 | 15,477,441 |
| 938,464 | | 562,339,241 | 1,814,549,223 |
| | | 7,513,258 | 193,235,111 |
| | | 135,121,465 | 829,965,019 |
| | | 53,297,470 | 53,297,470 |
| | | 187,532,291 | 384,436,682 |
| | | 29,312,823 | 30,005,985 |
| | | 6,783,703 | 8,927,278 |
| | | 4,623,150 | 15,728,150 |
| | | 2,039,776 | 8,558,856 |
| | | 1,249 | 1,249 |
| 14,379,704 | 137,542,053 | 156,171,609 | 320,011,115 |
| 14,379,704 | 137,542,053 | 582,396,794 | 1,844,166,915 |
| (13,441,240) | (137,542,053) | (20,057,553) | (29,617,692) |
| 197,323,710 | 43,880,837 | 244,986,551 | 677,002,927 |
| | (11,701,866) | (85,951,177) | (675,672,626) |
| 197,323,710 | 32,178,971 | 159,035,374 | 1,330,301 |
| 183,882,470 | (105,363,082) | 138,977,821 | (28,287,391) |
| 82,302,773 | 387,513,857 | 314,232,032 | 1,523,087,849 |
| | | 84,881 | (44,022) |
| $ 266,185,243 | $ 282,150,775 | $ 453,294,734 | $ 1,494,756,436 |

# 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, 2011

| | | |
|---|---|---|
| Net change in fund balances – total governmental funds (page 23) | $ | (28,287,391) |
| Amounts reported for governmental activities in the Statement of Activities on page 19 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. | | 196,920,655 |
| The net effect of various miscellaneous transactions involving capital assets is to decrease net assets. | | (613,932) |
| Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds. | | 1,036,391 |
| 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. | | 30,475,349 |
| 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. | | 8,962,775 |
| Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net expense of internal service funds is reported with governmental activities. | | (41,596,627) |
| Change in net assets of governmental activities (page 19) | $ | 166,897,220 |

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

# Maricopa County
# Statement of Net Assets
# Proprietary Funds
June 30, 2011

| | Governmental Activities – Internal Service Funds |
|---|---|
| ASSETS | |
| Current assets: | |
| Cash in bank and on hand | $ 12,255 |
| Cash and investments held by County Treasurer | 128,575,748 |
| Receivables: | |
| Accounts | 898,197 |
| Accrued interest | 7,635 |
| Inventories | 1,862,893 |
| Prepaids | 1,987,738 |
| Total current assets | 133,344,466 |
| Noncurrent assets: | |
| Capital assets: | |
| Machinery and equipment | 12,165,398 |
| Less accumulated depreciation | (8,891,577) |
| Total noncurrent assets | 3,273,821 |
| Total assets | 136,618,287 |
| LIABILITIES | |
| Current liabilities: | |
| Accounts payable | 2,382,403 |
| Employee compensation payable | 4,064,840 |
| Accrued liabilities | 2,387,904 |
| Due to other funds | 611,429 |
| Liability for reported and incurred but not reported claims (current portion) | 50,778,619 |
| Total current liabilities | 60,225,195 |
| Noncurrent liabilities: | |
| Liability for reported and incurred but not reported claims | 93,594,637 |
| Total noncurrent liabilities | 93,594,637 |
| Total liabilities | 153,819,832 |
| NET ASSETS | |
| Invested in capital assets | 3,273,821 |
| Unrestricted | (20,475,366) |
| Total net assets | $ (17,201,545) |

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, 2011

| | Governmental Activities – Internal Service Funds |
|---|---|
| OPERATING REVENUES | |
| Charges for services | $ 181,218,018 |
| Miscellaneous | 2,174,380 |
| Total operating revenues | 183,392,398 |
| OPERATING EXPENSES | |
| Personal services | 11,591,789 |
| Supplies | 16,241,949 |
| Other services | 13,421,580 |
| Legal | 4,193,937 |
| Insurance and claims | 168,291,285 |
| Leases and rentals | 31,613 |
| Repairs and maintenance | 2,330,909 |
| Travel and transportation | 24,724 |
| Utilities | 7,634,056 |
| Depreciation | 945,773 |
| Total operating expenses | 224,707,615 |
| Operating loss | (41,315,217) |
| NONOPERATING REVENUES (EXPENSES) | |
| Investment income | 1,052,164 |
| Loss on disposal of capital assets | (3,273) |
| Total nonoperating revenues | 1,048,891 |
| Loss before transfers | (40,266,326) |
| Transfers in | 49,990 |
| Transfers out | (1,380,291) |
| Change in net assets | (41,596,627) |
| Total net assets – beginning, as restated | 24,395,082 |
| Total net deficit – ending | $ (17,201,545) |

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, 2011

| | Governmental Activities - Internal Service Funds |
|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | |
| Charges for services | $ 181,579,884 |
| Other receipts | 2,174,380 |
| Payments for goods and services | (169,401,042) |
| Payments for personal services | (10,535,494) |
| Net cash provided by operating activities | 3,817,728 |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | |
| Advances from General Fund | 49,990 |
| Loan payments to General Fund | (1,594,353) |
| Net cash used for noncapital financing activities | (1,544,363) |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | |
| Acquisition of capital assets | (914,319) |
| Net cash used for capital and related financing activities | (914,319) |
| CASH FLOWS FROM INVESTING ACTIVITIES | |
| Interest and dividends | 1,212,018 |
| Net cash provided by investing activities | 1,212,018 |
| Net increase in cash and cash equivalents | 2,571,064 |
| Cash and cash equivalents, July 1, 2010, as restated | 126,016,939 |
| Cash and cash equivalents, June 30, 2011 | $ 128,588,003 |
| RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES: | |
| Operating loss | $ (41,315,217) |
| Adjustments to reconcile operating income to net cash provided by operating activities | |
| Depreciation expense | 945,773 |
| Liability for reported and incurred but not reported claims | 45,452,598 |
| Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]: | |
| Accounts receivable | 361,866 |
| Inventories | 204,764 |
| Prepaids | (721,921) |
| Accounts payable | (1,303,734) |
| Employee compensation payable | 1,056,295 |
| Accrued liabilities | (862,696) |
| Net cash provided by operating activities | $ 3,817,728 |
| SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES: | |
| Accumulated depreciation from disposed capital assets | $ 148,008 |
| Machinery and equipment disposed | (148,008) |
| Capital assets transferred from governmental activities | 31,000 |
| Accumulated depreciation transferred from governmental activities | (31,000) |

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

# Maricopa County
# Statement of Fiduciary Net Assets
# Fiduciary Funds
June 30, 2011

| | Investment Trust Fund | Agency Fund |
|---|---|---|
| Assets | | |
| Cash in bank and on hand | $ | $ 40,434,454 |
| Cash and investments held by County Treasurer | 2,374,692,019 | 861,930 |
| Accrued interest receivable | 137,164 | |
| Miscellaneous | | 66,564 |
| Total assets | 2,374,829,183 | $ 41,362,948 |
| Liabilities | | |
| Accounts payable | | $ 25,447 |
| Accrued liabilities | | 350,984 |
| Deposits held for other parties | | 40,986,517 |
| Total liabilities | | $ 41,362,948 |
| Net Assets | | |
| Held in trust for investment participants | $ 2,374,829,183 | |

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, 2011

| | Investment Trust Fund |
|---|---|
| Additions: | |
| Contributions from participants | $ 13,860,576,756 |
| Investment income: | |
| Interest income | 16,485,482 |
| Net change (decrease) in fair value of investments | (1,986,451) |
| Net investment earnings | 14,499,031 |
| Total additions | 13,875,075,787 |
| Deductions: | |
| Distributions to participants | 13,669,900,012 |
| Total deductions | 13,669,900,012 |
| Change in net assets | 205,175,775 |
| Net assets – beginning, as restated | 2,169,653,408 |
| Net assets – ending | $ 2,374,829,183 |

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 FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS**

**NOTE 3 REPORTING CHANGES**

**NOTE 4 BEGINNING BALANCES RESTATED**

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

**NOTE 6 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**

**NOTE 7 DEPOSITS AND INVESTMENTS**

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

**NOTE 9 RECEIVABLES**

**NOTE 10 DUE FROM OTHER GOVERNMENTAL UNITS**

**NOTE 11 INTERGOVERNMENTAL LOANS**

**NOTE 12 CAPITAL ASSETS**

**NOTE 13 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**

**NOTE 14 LONG-TERM LIABILITIES**

**NOTE 15 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS**

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

**NOTE 17 OPERATING LEASES**

**NOTE 18 RISK MANAGEMENT**

**NOTE 19 POLLUTION REMEDIATION OBLIGATIONS**

**NOTE 20 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**

**NOTE 21 INTERFUND BALANCES AND ACTIVITY**

**NOTE 22 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).

For the year ended June 30, 2011, the County implemented the provisions of GASB Statement No. 54, *Fund Balance Reporting and Governmental Fund Type Definitions.* GASB Statement No. 54 establishes standards for financial reporting, including note disclosures requirements, for fund balance classifications of the governmental funds and clarifies existing governmental fund type definitions. See Note 2 – Fund Balance Classifications of the Governmental Funds.

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 so intertwined with the County that they are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Maricopa County does not report any discretely presented component units. See Note 3 – Reporting Changes for further information. Each blended 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, and Housing Authority of Maricopa County.

The blended component units are as follows:

Maricopa County Flood Control District

The Maricopa County Flood Control District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3602 that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Flood Control District, 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 and certificates of participation 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 Maricopa County Special Assessment Districts are legally separate entities that provide improvements to various properties within the County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Special Assessment Districts, 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 Maricopa County Street Lighting Districts are legally separate entities that provide street lighting in areas of the County that are not under local city jurisdictions. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Street Lighting Districts, the Districts are considered a blended component unit of the County.

Housing Authority of Maricopa County

The Housing Authority is a legally separate entity pursuant to A.R.S. §36-1404 that provides efficient and affordable rental housing to low-income households of Maricopa County. As the Maricopa County Board of Supervisors serves as the Housing Authority's Board of Commissioners, it is able to significantly influence the programs, projects, activities, or level of services provided by the Housing Authority; therefore, the Housing Authority is a blended component unit of the County. 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

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 or discretely presented component units.

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 funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Internal service and fiduciary funds are aggregated and reported by fund type. 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; and other long-term obligations. This fund's main revenue source is from General Fund transfers for the repayment of debt.

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

The General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. Revenues in this fund consist mainly of transfers from the General Fund. None of the funds 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 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 income. 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 follow FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements. The County has chosen the option not to follow FASB Statements and Interpretations issued after November 30, 1989.

D. Cash and Investments

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

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

E. Inventories

The County accounts for its inventories in the governmental funds using the purchase method. Inventories of the governmental funds consist of expendable supplies held for consumption and are recorded as expenditures at the time of purchase. Amounts on hand at year-end are shown on the balance sheet as an asset for informational purposes only and as nonspendable fund balance 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 methods, 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 unit are depreciated using the straight-line method over the following estimated useful lives:

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

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

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. Fund Balance Classifications

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

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on

their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

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

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

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

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

I. Investment Income

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

J. 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, and roll-over from year-to-year, up to 240 or 320 hours (depending on employee classification) of vacation leave, but any vacation hours in excess of the maximum amount that are unused at calendar year-end convert to sick leave. Upon 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). The obligations vested at June 30, 2011, under this policy are accrued as a liability.

Compensated absences are substantially paid within one year from fiscal year-end and, therefore, are reported as a current liability on the government-wide financial statements. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

## NOTE 2 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2011, were as follows:

| | General Fund | Detention Operations Fund | County Improvement Debt Fund | Detention Capital Projects Fund | General Fund County Improvement Fund | Other Governmental Funds | Total |
|---|---|---|---|---|---|---|---|
| Fund balances: | | | | | | | |
| Nonspendable: | | | | | | | |
| Inventory | $ 4,939,794 | $ 146,249 | $ | $ | $ | $ 2,628,184 | $ 7,714,227 |
| Loan receivable | 15,433,000 | | | | | | 15,433,000 |
| Total nonspendable | 20,372,794 | 146,249 | | | | 2,628,184 | 23,147,227 |
| Restricted for: | | | | | | | |
| Capital projects | | | | 266,185,243 | | 94,859,826 | 361,045,069 |
| Debt service | | | 6,748,893 | | | 9,353,753 | 16,102,646 |
| Education | | | | | | 4,984,386 | 4,984,386 |
| Flood control | | | | | | 49,544,757 | 49,544,757 |
| Health and welfare | | | | | | 15,868,336 | 15,868,336 |
| Judicial activities | | | | | | 21,402,968 | 21,402,968 |
| Law enforcement | | 56,789,652 | | | | 18,279,703 | 75,069,355 |
| Library District | | | | | | 15,737,273 | 15,737,273 |
| Other purposes | | | | | | 9,921,206 | 9,921,206 |
| Parks and recreation | | | | | | 4,641,651 | 4,641,651 |
| Social services | | | | | | 7,582,755 | 7,582,755 |
| Stadium District | | | | | | 12,111,196 | 12,111,196 |
| Transportation | | | | | | 29,952,817 | 29,952,817 |
| Waste management | | | | | | 1,595,555 | 1,595,555 |
| Total restricted | | 56,789,652 | 6,748,893 | 266,185,243 | | 295,836,182 | 625,559,970 |
| Committed to: | | | | | | | |
| Capital projects | | | | | 282,150,775 | 151,947,504 | 434,098,279 |
| Debt service | | | 38,487 | | | | 38,487 |
| General government | 162,000,000 | | | | | | 162,000,000 |
| Health and welfare | | | | | | 8,199,936 | 8,199,936 |
| Other purposes | | | | | | 2,127,013 | 2,127,013 |
| Waste management | | | | | | 2,010,467 | 2,010,467 |
| Total committed | 162,000,000 | | 38,487 | | 282,150,775 | 164,284,920 | 608,474,182 |
| Assigned to: | | | | | | | |
| General government | 225,405,703 | | | | | | 225,405,703 |
| Total assigned | 225,405,703 | | | | | | 225,405,703 |
| Unassigned | 21,623,906 | | | | | (9,454,552) | 12,169,354 |
| Total fund balances | $ 429,402,403 | $ 56,935,901 | $ 6,787,380 | $ 266,185,243 | $282,150,775 | $453,294,734 | $1,494,756,436 |

Stabilization Arrangements – The Board of Supervisors has the authority to authorize and establish a stabilization arrangement by formal action. Subsequent modification, addition to, or expenditure from any stabilization arrangements also requires formal action by the Board of Supervisors, the highest level of decision-making authority within the County. At June 30, 2011, the General Fund had fund balances of $162,000,000 committed for budget stabilization. These amounts were committed specifically to cover either: a) an unusual revenue shortfall of 5% or more of estimated General Fund operating revenue for fiscal year 2011 due to a natural disaster, a sudden, severe economic downturn and/or actions by the State of Arizona to reduce shared revenues; b) an unusual unanticipated expenditure equaling 5% or more of estimated General Fund operating revenue for fiscal year 2011 that must be funded due to natural disaster, a legal judgment or settlement not covered by the County's Risk Management Trust, and/or actions by the State of Arizona that shift significant new expenditures to the County; or c) a combination of the circumstances described in a) and b) that together equal 5% or more of estimated General Fund operating revenue.

### NOTE 3 – REPORTING CHANGES

As a result of a resolution adopted pursuant to Arizona Revised Statutes §36-1404, the Maricopa County Board of Supervisors now serves as the Housing Authority of Maricopa County's (Housing Authority) Board of Commissioners and is able to significantly influence the programs, projects, activities and level of services provided by the Housing Authority. Therefore, effective for fiscal year 2011, the Housing Authority is considered a blended component unit of the County and is reported as part of the primary government of Maricopa County. The Housing Authority (special revenue fund) is a nonmajor governmental fund. In prior years, the Housing Authority was reported as a discretely presented component unit. This constitutes a change in reporting entity.

Beginning in fiscal year 2011, the County established the Technology Capital Improvement (capital project fund) and the Detention Technology Capital Improvement (capital project fund) Funds. Both are nonmajor governmental funds.

### NOTE 4 – BEGINNING BALANCES RESTATED

On July 1, 2010, the County restated beginning net assets of governmental activities and beginning fund balance of the fund financial statements for inclusion of the Housing Authority of Maricopa County as a blended component unit of the County and for other beginning balance adjustments affecting capital assets and receivables of $52,825 and $57,080, respectively. Prior to fiscal year 2011, the Housing Authority was considered a discretely presented component unit.

On July 1, 2010, the County also restated net assets of governmental activities, the internal service funds and the agency fund for corrections of prior periods related to the Employee Health Initiatives Fund fully-insured benefit products. The assets and liabilities related to these fully-insured benefits were incorrectly included as part of governmental activities and the internal service funds in prior fiscal years, but should have been reported in the agency fund. As part of this restatement, cash and cash equivalents were restated by $1,033,581, which affected the cash flow statement.

Beginning net assets of governmental activities, governmental funds, internal service funds and the agency fund were adjusted for the above, as follows:

| | Governmental Activities | Internal Service Funds | Governmental Funds |
|---|---|---|---|
| Net assets reported as of June 30, 2010 | $ 4,300,843,977 | $ 25,304,207 | $ 1,517,744,321 |
| Plus: Housing Authority of Maricopa County | 23,693,932 | | 5,343,528 |
| Less: fully-insured benefit products | (909,125) | (909,125) | |
| Net assets as of July 1, 2010, as restated | $ 4,323,628,784 | $ 24,395,082 | $ 1,523,087,849 |

As the agency fund does not report net assets, beginning assets and liabilities of the agency fund were adjusted for the above, as follows:

| | Agency Fund |
|---|---|
| Total Assets/Liabilities as of June 30, 2010 | $ 76,515,182 |
| Plus: fully-insured benefit products | 1,072,771 |
| Total Assets/Liabilities as of July 1, 2010, as restated | $ 77,587,953 |

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

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

| | |
|---|---|
| Fund balances – total governmental funds | $ 1,494,756,436 |
| Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds. | |
| Land | 713,342,281 |
| Buildings and improvements | 1,503,399,780 |
| Machinery and equipment | 290,689,473 |
| Infrastructure | 950,473,828 |
| Construction in progress | 474,960,416 |
| Accumulated depreciation | (699,644,178) |
| Net governmental funds capital assets at June 30, 2011 | 3,233,221,600 |
| 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, 2011 | 20,384,568 |
| Deferred revenue for grant revenues receivable at June 30, 2011 | 8,740,834 |
| | 29,125,402 |
| 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. | (17,201,545) |
| Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2011, and therefore, are not reported in the funds. | |
| Noncurrent lease revenue bonds due in more than one year at June 30, 2011 | (131,555,000) |
| Certificates of participation due in more than one year at June 30, 2011 | (2,375,000) |
| Stadium District revenue bonds payable at June 30, 2011 | (34,515,000) |
| Stadium District loan payable at June 30, 2011 | (8,106,857) |
| Special assessment debt with governmental commitment payable at June 30, 2011 | (100,880) |
| Deferred issuance cost at June 30, 2011 | 2,708,848 |
| Bond premium unamortized at June 30, 2011 | (3,615,891) |
| Governmental funds capital leases payable at June 30, 2011 | (432,651) |
| Claims and judgments at June 30, 2011 | (3,333,986) |
| Governmental funds compensated absences payable at June 30, 2011 | (58,403,694) |
| Liability for closure and postclosure costs at June 30, 2011 | (9,308,551) |
| Other liabilities at June 30, 2011 | (181,978) |
| Accrued interest payable at June 30, 2011 | (155,249) |
| | (249,375,889) |
| Net assets of governmental activities | $ 4,490,526,004 |

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 | $ | (28,287,391) |
| 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 | | 263,107,484 |
| Government-wide depreciation expense for the year ended June 30, 2011 | | (67,132,602) |
| Add: Internal service funds depreciation expense for the year ended June 30, 2011 | | 945,773 |
| | | 196,920,655 |
| The net effect of various miscellaneous transactions involving capital assets is to decrease net assets. | | |
| Net value of disposed capital assets for the year ended June 30, 2011 | | (59,932,269) |
| Adjustment for the net value of assets capitalized in the current year but acquired in prior years | | 458,408 |
| Donations of capital assets | | 58,859,929 |
| | | (613,932) |
| Certain revenues and expenses in the Statement of Activities that do not provide or draw on current financial resources are not reported in the funds | | |
| Grant revenues earned during the year ended June 30, 2011 | | 1,953,897 |
| Collections of property taxes plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2011 | | (917,506) |
| | | 1,036,391 |
| 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 lease revenue bonds | | 10,585,000 |
| Principal payments on Stadium District revenue bonds | | 3,390,000 |
| Principal payments on Stadium District loan payable | | 1,179,241 |
| Principal payments on special assessment debt with governmental commitment | | 56,749 |
| Net decrease in bond premium | | 905,486 |
| Principal payments on certificates of participation | | 520,000 |
| Principal payments on capital leases | | 14,523,664 |
| Net decrease in deferred issuance costs | | (707,115) |
| Accrued interest payable on long-term debt | | 22,324 |
| | | 30,475,349 |
| 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 | | 2,395,135 |
| Decrease in reserve for inventories | | (44,022) |
| Net decrease in claims and judgments | | 1,557,295 |
| Net decrease in liability for closure and postclosure costs | | 4,900,520 |
| Net increase in other liabilities | | 153,847 |
| | | 8,962,775 |
| Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net expense of internal service funds is reported with governmental activities. | | (41,596,627) |
| Change in net assets of governmental activities | $ | 166,897,220 |

## NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2011, the following funds reported deficits in fund balances or net assets.

| FUND | DEFICIT |
|---|---|
| **Governmental Funds:** | |
| Adult Probation Grants | $ 209,971 |
| Air Quality Grants | 46,014 |
| CDBG Housing Trust | 130,930 |
| Clerk of the Court Grants | 2,900 |
| County Attorney Grants | 46,431 |
| Emergency Management | 227,535 |
| Environmental Services Grants | 1,001 |
| Flood Control Grants | 22,218 |
| General Government Grants | 609 |
| Human Services Grants | 2,049,595 |
| Juvenile Probation Grants | 213,798 |
| Medical Examiner Grants | 445 |
| Parks and Recreation Grants | 1,916 |
| Public Defender Grants | 8,055 |
| Public Health | 3,881,030 |
| School Grants | 51,754 |
| Sheriff Grants | 1,700,435 |
| Sheriff Rico | 7,378 |
| Transportation Grants | 15,751 |
| Trial Court Grants | 29,570 |
| **Proprietary Funds:** | |
| Risk Management | $ 69,783,185 |

The deficits in fund balances or net assets for Adult Probation Grants, Air Quality Grants, CDBG Housing Trust, Clerk of the Court Grants, County Attorney Grants, Emergency Management, Environmental Services Grants, Flood Control Grants, General Government Grants, Human Services Grants, Juvenile Probation Grants, Medical Examiner Grants, Parks and Recreation Grants, Public Defender 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.

The Risk Management Fund's funding plan calls for the fiscal year ending cash balance to equal the next year's estimated claims and claims related expenses. As of June 30, 2011, the total net assets deficit was $69,783,185. 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 during normal operations in fiscal year 2012.

## NOTE 7 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorize the County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds; 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 of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Corporate bonds, debentures, and notes must be rated within the top three ratings by a nationally recognized rating agency.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

Custodial credit risk
Statutes require collateral for deposits and certificates of deposit 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. Investments in repurchase agreements must have a maximum maturity of 180 days. 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.

Foreign currency risk
Statutes do not allow foreign investments.

**Deposits** - At June 30, 2011, the carrying amount of the County's deposits was $209,570,702, and the bank balance was $213,566,063. 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.

Custodial credit risk has been calculated based on the FDIC limit of $250,000. In addition, the Dodd Frank Act established that all "non-interest bearing transaction accounts" be fully insured by the FDIC through December 31, 2012. At June 30, 2011, $888,300 of the County's bank balance was exposed to custodial credit risk as follows:

| | | |
|---|---|---|
| Uninsured and uncollateralized | $ | 888,300 |

**Investments** – The County's investments at June 30, 2011, were as follows:

| Investment Type | | Amount |
|---|---|---|
| Repurchase agreement | $ | 5,223,910 |
| U.S. agency securities | | 3,462,035,273 |
| School bonds | | 69,810,617 |
| School short-term notes | | 203,654,888 |
| Mutual funds with trustee | | 33,462,957 |
| Other investments | | 8,523,069 |
| | $ | 3,782,710,714 |

**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, 2011, credit risk for the County's investments was as follows:

| Investment Type | Rating | Rating Agency | Amount |
|---|---|---|---|
| U. S. agency securities | Aaa | Moody's | $ 2,428,975,114 |
| U. S. agency securities | Aa1 | Moody's | 80,164,000 |
| U. S. agency securities | P1 | Moody's | 680,070,549 |
| U. S. agency securities | Unrated | Not applicable | 272,825,610 |
| School bonds | Aa2 | Moody's | 5,424,434 |
| School bonds | Unrated | Not applicable | 64,386,183 |
| School short-term notes | Unrated | Not applicable | 203,654,888 |
| Mutual funds with trustee | Aaa-mf | Moody's | 33,462,957 |
| | | | $ 3,768,963,735 |

The $272,825,610 of unrated U.S. agency securities are coupon notes issued by the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), and the Federal Agricultural Mortgage Corporation (FAMC). The remaining $64,386,183 of unrated school bonds are issued by various school districts that deposit their monies with the County Treasurer. The $8,523,069 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 $8,523,069 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, 2011, were in the FHLMC, the FHLB, the Federal National Mortgage Association (FNMA), and the FAMC. These investments were 29.1 percent, 27.3 percent, 26.9 percent, and 7.2 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, 2011, the County had the following investments in debt securities.

| | | Investment Maturities | | |
|---|---|---|---|---|
| Investment Type | Amount | Less than 1 Year | 1 – 5 Years | 6 - 10 Years |
| Repurchase agreement | $ 5,223,910 | $ | $ | $ 5,223,910 |
| U.S. agency securities | 3,462,035,273 | 981,679,029 | 2,480,356,244 | |
| School bonds | 69,810,617 | 2,178,507 | 67,632,110 | |
| School short-term notes | 203,654,888 | 203,654,888 | | |
| Mutual funds with trustee | 33,462,957 | 33,462,957 | | |
| | $ 3,774,187,645 | $ 1,220,975,381 | $ 2,547,988,354 | $ 5,223,910 |

The $5,223,910 of repurchase agreement relates to the Stadium District which is allowed by state statute to invest monies, not held for operations, for longer periods of time.

The $8,523,069 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 | $ 138,541 |
| Amount of deposits | 209,570,702 |
| Amount of investments | 3,782,710,714 |
| Total | $ 3,992,419,957 |

| | Governmental Activities | Investment Trust Fund | Agency Fund | Total |
|---|---|---|---|---|
| Statement of Net Assets: | | | | |
| Cash in bank and on hand | $ 4,457,165 | $ | $40,434,454 | $ 44,891,619 |
| Cash and investments held by County Treasurer | 1,529,186,626 | 2,374,692,019 | 861,930 | 3,904,740,575 |
| Cash and investments held by trustee | 42,787,763 | | | 42,787,763 |
| Total | $1,576,431,554 | $ 2,374,692,019 | $41,296,384 | $ 3,992,419,957 |

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

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

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

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool, the Board of Supervisors authorized $6,718,536 of interest earned in certain other funds to be transferred to the General Fund.

Substantially, all cash, deposits, and investments of the County's primary government are included in the County Treasurer's investment pool, except for $134,041 of cash on hand, $40,335,405 of deposits, $5,223,910 of investments in repurchase agreements, $33,462,957 of mutual funds with trustee, and $8,523,069 of other investments. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 7 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

| Investment Type | Principal | Interest Rates | Maturities | Reported Amount |
|---|---|---|---|---|
| U. S. agency securities | $ 3,463,096,255 | .01 – 5.5% | 7/11 – 6/14 | $ 3,462,035,273 |
| School bonds | 69,832,011 | .88 – 4.20% | 7/11 – 3/16 | 69,810,617 |
| School short-term notes | 203,717,300 | 1.92% | 7/11 | 203,654,888 |

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

| | |
|---|---|
| Statement of Net Assets | |
| Assets | $ 3,904,977,347 |
| Liabilities | - |
| Net assets | $ 3,904,977,347 |
| | |
| Net assets held in trust for: | |
| Internal participants | $ 1,529,286,234 |
| External participants | 2,375,691,113 |
| Total net assets held in trust | $ 3,904,977,347 |
| | |
| Statement of Changes in Net Assets | |
| Total additions | $ 24,325,963,873 |
| Total deductions | 24,142,127,309 |
| Net increase | 183,836,564 |
| Net assets held in trust: | |
| July 1, 2010 | 3,721,140,783 |
| June 30, 2011 | $ 3,904,977,347 |

## NOTE 9 – RECEIVABLES

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

| | Governmental Funds | | | |
|---|---|---|---|---|
| | General Fund | Detention Operations Fund | Other Governmental Funds | Total |
| Receivables: | | | | |
| Taxes | $ 20,003,180 | $ | $ 3,488,272 | $ 23,491,452 |
| Accrued interest | 53,436 | 19,486 | 16,117 | 89,039 |
| Special assessments | | | 403,423 | 403,423 |
| Total receivables | $ 20,056,616 | $ 19,486 | $ 3,907,812 | $ 23,983,914 |

## NOTE 10 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2011, of $156,441,174 as reported on the Governmental Funds balance sheet, include $66,192,159, $11,449,355, and $13,986,577 in state-shared revenues for sales taxes, vehicle license taxes, and highway user taxes, respectively; $19,475,593, $1,083,299, and $829,103 in jail tax, waste tire surcharge, and rental car surcharge, respectively, collected by the State but not received by the County; $24,569,799 in various Federal and State grants; $6,040,385 due from other governments for prisoner detention and police services; and $3,254,740 due

from cities and towns for Flood Control District, Library District, and Transportation Department intergovernmental agreements.

In addition, the County reported $9,560,164 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 Maricopa County Medical Center to the District on January 1, 2005, the Maricopa County 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 11 – INTERGOVERNMENTAL LOANS

At June 30, 2011, the County reported intergovernmental loans of $15,433,000. This amount consists of an intergovernmental loan to the Maricopa County Special Health Care District, a separate legal entity. On July 1, 2005, the County provided a $15,433,000 ten-year loan to the Maricopa County Special Health Care District. The terms of the loan, as outlined in the 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.

## NOTE 12 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2011 was as follows:

| | Balance July 1, 2010, as restated | Increase | Decrease | Balance June 30, 2011 |
|---|---|---|---|---|
| **Governmental activities:** | | | | |
| Nondepreciable assets: | | | | |
| Land | $ 671,315,990 | $ 48,945,145 | $ 6,918,854 | $ 713,342,281 |
| Construction in progress | 352,770,763 | 220,410,445 | 98,220,792 | 474,960,416 |
| Infrastructure | 666,430,012 | 47,856,708 | 17,702,266 | 696,584,454 |
| Total capital assets not being depreciated | 1,690,516,765 | 317,212,298 | 122,841,912 | 1,884,887,151 |
| Depreciable assets: | | | | |
| Buildings and improvements | 1,481,457,795 | 26,502,236 | 4,560,251 | 1,503,399,780 |
| Machinery and equipment | 285,955,627 | 27,349,188 | 10,449,944 | 302,854,871 |
| Infrastructure | 235,265,872 | 18,623,502 | | 253,889,374 |
| Total | 2,002,679,294 | 72,474,926 | 15,010,195 | 2,060,144,025 |
| Less accumulated depreciation for: | | | | |
| Buildings and improvements | 383,428,736 | 31,421,159 | 2,012,214 | 412,837,681 |
| Machinery and equipment | 197,086,714 | 30,735,993 | 9,557,267 | 218,265,440 |
| Infrastructure | 72,457,184 | 4,975,450 | | 77,432,634 |
| Total | 652,972,634 | 67,132,602 | 11,569,481 | 708,535,755 |
| Total capital assets being depreciated, net | 1,349,706,660 | 5,342,324 | 3,440,714 | 1,351,608,270 |
| Governmental activities capital assets, net | $ 3,040,223,425 | $ 322,554,622 | $ 126,282,626 | $ 3,236,495,421 |

The County pledged certain governmental activities land and buildings as collateral for various lease revenue bonds. See Note 14 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2011.

On July 1, 2010, the County restated governmental activities beginning capital asset balances by $18,847,991 for the inclusion of the Housing Authority of Maricopa County. See Note 4 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions as follows:

| | | |
|---|---|---|
| Governmental activities: | | |
| General government | $ | 16,426,527 |
| Public safety | | 30,550,872 |
| Highways and streets | | 4,249,342 |
| Health, welfare and sanitation | | 4,351,927 |
| Culture and recreation | | 10,348,007 |
| Education | | 260,154 |
| Internal service funds | | 945,773 |
| Total governmental activities depreciation expense | $ | 67,132,602 |

## NOTE 13 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2011, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into four major categories: Transportation Construction Projects, Flood Control Construction Projects, Technology Improvement and Energy Conservation Projects, and Construction of Various County Facilities.

### Transportation Construction Projects

At June 30, 2011, the Maricopa County Transportation Department had contractual commitments of $10,658,885 for construction of various roadway projects. At June 30, 2011, the County had spent $95,510,537 on these projects and had related estimated cost of completion based on the project budgets of $497,787,000, 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, 2011, the Maricopa County Flood Control District had contractual commitments of $37,080,480 for the construction of various flood control projects. At June 30, 2011, the County had spent $165,898,612 on these projects and had related estimated cost of completion based on the project budgets of $241,763,000, of which not all projects may be completed. Funding for these expenditures will be provided from the Flood Control District's tax levy of property within Maricopa County, the primary source of revenue for the Flood Control District. These projects are accounted for in the Flood Control Capital Projects Fund (nonmajor governmental fund).

### Technology Improvement and Energy Conservation Projects

At June 30, 2011, Maricopa County had contractual commitments of $4,369,084 related to major capital projects accounted for in the Technology County Improvements Fund (nonmajor governmental fund) and funded predominantly through transfers from the General Fund. At June 30, 2011, the County had spent $3,047,241 on these projects and had related estimated cost of completion based on the project budgets of $147,785,119, of which not all projects may be completed. The County had additional contractual commitments of $3,376,569 related to major capital improvement energy conservation projects accounted for in the General Fund County Improvements Fund (major governmental fund), Detention Capital Projects Fund (major governmental fund) and in the Transportation Capital Projects Fund (nonmajor governmental fund). At June 30, 2011, the County had spent $12,068,542 on these projects and had related estimated cost of completion based on the project budgets of $3,522,605, of which not all projects may be completed.

Construction of Various County Facilities

At June 30, 2011, Maricopa County had contractual commitments of $47,625,303, relating to major capital projects accounted for in the General Fund County Improvements Fund (major governmental fund) and funded predominantly through transfers from the General Fund. At June 30, 2011, the County had spent $265,729,282 on these projects and had related estimated cost of completion based on the project budgets of $20,285,874, of which not all projects may be completed.

## NOTE 14 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2011.

| | Balance July 1, 2010 | Additions | Reductions | Balance June 30, 2011 | Due Within One Year |
|---|---|---|---|---|---|
| **Governmental activities:** | | | | | |
| Bonds, loans, and other payables: | | | | | |
| Lease revenue bonds | $ 153,285,000 | $ | $ 11,145,000 | $ 142,140,000 | $ 10,585,000 |
| Certificates of participation | 3,385,000 | | 490,000 | 2,895,000 | 520,000 |
| Stadium District revenue bonds | 37,905,000 | | 3,390,000 | 34,515,000 | 3,570,000 |
| Stadium District loans | 9,286,098 | | 1,179,241 | 8,106,857 | 1,200,000 |
| Special assessment debt with governmental commitment | 174,442 | | 53,909 | 120,533 | 21,550 |
| Capital leases | 14,956,315 | | 14,523,664 | 432,651 | 432,651 |
| | 218,991,855 | | 30,781,814 | 188,210,041 | 16,329,201 |
| Plus: bond premium | 4,521,377 | | 905,486 | 3,615,891 | |
| Total bonds, loans, and other payables | 223,513,232 | | 31,687,300 | 191,825,932 | 16,329,201 |
| Other liabilities: | | | | | |
| Claims and judgments | 4,891,281 | 1,752,400 | 3,309,695 | 3,333,986 | 2,100,386 |
| Reported and incurred but not reported claims | 98,920,658 | 164,192,417 | 118,739,819 | 144,373,256 | 50,778,619 |
| Liability for closure and postclosure costs | 14,209,071 | 172,794 | 5,073,314 | 9,308,551 | 534,456 |
| Total other liabilities | 118,021,010 | 166,117,611 | 127,122,828 | 157,015,793 | 53,413,461 |
| Governmental activities long-term liabilities | $ 341,534,242 | $166,117,611 | $158,810,128 | $ 348,841,725 | $ 69,742,662 |

Bonds, loans, and other payables were as follows at June 30, 2011:

### 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 $6,000,000 will be paid by investments held in an irrevocable trust with a fair value of $7,146,209. 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 Maricopa County 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 Maricopa County 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 10 – 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; Southeast, Southwest, San Tan, One West Madison and Sunnyslope Justice Court Facilities; and Central Court Building. Under the terms of the bond indentures, the Corporation received the proceeds to construct and purchase these assets and the County will make lease payments to extinguish the debt. Lease payments will equal the aggregate amount of principal and interest due at that date. Upon the final lease payment, the title to the assets will transfer to the County. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. Bonds maturing on and after July 1, 2017, are subject to optional redemption in increments of $5,000 on July 1, 2016, or any date thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

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, 2011:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2011 |
|---|---|---|---|---|
| 2001 Lease Revenue Bonds | $ 124,855,000 | 4.55 – 5.45% | 7-1-11/12 | $ 7,930,000 |
| 2003 Lease Revenue Refunding Bonds | 16,880,000 | 3.13 – 3.38% | 7-1-11/12 | 820,000 |
| 2007A Lease Revenue Bonds | 108,100,000 | 3.50 – 5.00% | 7-1-11/31 | 100,550,000 |
| 2007B Lease Revenue Refunding Bonds | 32,840,000 | 4.00 – 5.00% | 7-1-12/15 | 32,840,000 |
| Total | $ 282,675,000 | | | $ 142,140,000 |

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 |
| 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 | 11,840,000 | 4,579,180 | 16,419,180 |
| 2016 | 12,470,000 | 4,016,330 | 16,486,330 |
| 2017-21 | 20,195,000 | 16,381,375 | 36,576,375 |
| 2022-26 | 25,405,000 | 11,056,240 | 36,461,240 |
| 2027-31 | 31,905,000 | 4,484,525 | 36,389,525 |
| 2032 | 7,160,000 | 125,300 | 7,285,300 |
| Total | $142,140,000 | $ 57,467,285 | $ 199,607,285 |

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, 2011, $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 Maricopa County 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 10 – Due From Other Governmental Units for additional information.

The following Certificates of Participation were outstanding at June 30, 2011:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2011 |
|---|---|---|---|---|
| 2000 Certificates of Participation | $ 6,975,000 | 5.10 – 5.50% | 7-1-11/15 | $ 2,895,000 |

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

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2012 | $ 520,000 | $ 140,490 |
| 2013 | 545,000 | 113,060 |
| 2014 | 575,000 | 83,653 |
| 2015 | 610,000 | 51,945 |
| 2016 | 645,000 | 17,737 |
| Total | $ 2,895,000 | $ 406,885 |

**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 $43,366,120, payable through June 2019. Principal and interest paid for the current year and total car rental surcharge revenues were $5,418,694 and $4,988,266, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2011:

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2011 |
|---|---|---|---|---|
| 2002 Revenue Refunding Bonds | $ 58,225,000 | 5.25 — 5.375% | 6-1-12/19 | $ 34,515,000 |

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

| | Governmental Activities | |
|---|---|---|
| Year Ending June 30 | Principal | Interest |
| 2012 | $ 3,570,000 | $ 1,850,719 |
| 2013 | 3,760,000 | 1,663,294 |
| 2014 | 3,960,000 | 1,461,194 |
| 2015 | 4,170,000 | 1,248,344 |
| 2016 | 4,395,000 | 1,024,206 |
| 2017-19 | 14,660,000 | 1,603,363 |
| Total | $ 34,515,000 | $ 8,851,120 |

**Stadium District Loans Payable**

On September 10, 2007, the Stadium District entered into a cost-sharing agreement with the Arizona Professional Baseball Team Limited Partnership (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:

| Year Ending June 30 | Governmental Activities Principal |
|---|---|
| 2012 | $ 1,200,000 |
| 2013 | 1,200,000 |
| 2014 | 1,200,000 |
| 2015 | 1,200,000 |
| 2016 | 1,200,000 |
| 2017-2021 | 2,106,857 |
| Total | $ 8,106,857 |

**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 $120,533 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 $64,991 and $28,253, respectively.

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

| DESCRIPTION | AMOUNT OF ISSUE | INTEREST RATES | MATURITY DATES | OUTSTANDING AT JUNE 30, 2011 |
|---|---|---|---|---|
| Queen Creek Water | $ 301,960 | 4.875% | 7-1-11/17 | $ 12,912 |
| Marquerite Drive | 60,670 | 9.000% | 7-1-11 | 3,212 |
| 7th Street North | 60,059 | 8.000% | 1-1-12/14 | 13,909 |
| Plymouth Street | 145,969 | 8.000% | 7-1-11/18 | 90,500 |
| Total | $ 568,658 | | | $ 120,533 |

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

| Year Ending June 30 | Governmental Activities Principal | Interest |
|---|---|---|
| 2012 | $ 21,550 | $ 8,498 |
| 2013 | 22,447 | 6,944 |
| 2014 | 7,850 | 5,790 |
| 2015 | 4,763 | 5,103 |
| 2016 | 16,441 | 4,312 |
| 2017 – 18 | 47,482 | 5,435 |
| Total | $ 120,533 | $ 36,082 |

**Capital Leases**

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

| | Governmental Activities |
|---|---|
| Computer systems and equipment | $ 196,626 |
| Accumulated depreciation | (87,455) |
| Net value of leased capital assets | $ 109,171 |

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, 2011.

| Year Ending June 30 | Governmental Activities |
|---|---|
| 2012 | $ 441,776 |
| Total minimum lease payments | 441,776 |
| Amount representing interest | (9,125) |
| Present value of net minimum lease payments | $ 432,651 |

The present value of net minimum lease payments at June 30, 2011, of $432,651 exceeds the total capital assets of $196,626 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 |
| Certificates of participation | County Improvement Debt Fund |
| Stadium District revenue bonds | Stadium District Debt Service Fund (nonmajor debt service fund) |
| Stadium District loans | Ballpark Operations Fund (nonmajor special revenue fund) |
| Special assessment debt with governmental commitment | Special Assessment Fund (nonmajor debt service fund) |
| Capital leases | General 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) |
| Liability for 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, 2011, the allowable six and fifteen percent limits were $2,979,752,617 and $7,449,381,543, respectively. The County had no outstanding general obligation debt at June 30, 2011, 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, 2011, the County had no arbitrage liability.

## NOTE 15 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

The County's last remaining landfill stopped accepting waste May 2007 and the final cover was completed in October 2010. At June 30, 2011, the County updated the estimates required to pay for closure, cleanup, remedial actions and monitoring at the County's five landfill sites, in accordance with generally accepted accounting principles. The County estimated these costs to be approximately $9,308,551.

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 2011.

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

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

On July 1, 2010, the County renewed the $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, 2011. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2011, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2012.

On July 1, 2010, the County entered into a $5,649,751 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 June 30, 2011. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2011, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to December 31, 2011. An amendment will be issued on January 1, 2012 for the new liability amount.

## NOTE 17 – OPERATING LEASES

The County's operating leases are for land, buildings, office equipment, and vehicles under the provisions of various long-term lease agreements classified as operating leases for accounting purposes. Rental expenses under the terms of these operating leases for governmental activities were $11,716,079 for the year ended June 30, 2011. These operating leases have remaining lease terms from one to eight 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, 2011, are as follows:

| Year Ending June 30 | Governmental Activities |
|---|---|
| 2012 | $ 10,062,356 |
| 2013 | 9,348,564 |
| 2014 | 8,340,652 |
| 2015 | 6,798,874 |
| 2016 | 5,309,708 |
| 2017-19 | 2,934,466 |
| Total minimum payments required | $ 42,794,620 |

## NOTE 18 – RISK MANAGEMENT

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

The County is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims 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 2.00 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2011, for each insurable area follow:

| | | |
|---|---|---|
| Auto liability | $ | 2,207,470 |
| General liability | | 78,580,607 |
| Workers' compensation | | 13,859,844 |
| Medical malpractice | | 19,317,410 |
| Auto physical damage | | 908,271 |
| Property | | 506,609 |
| Professional liability | | 989,147 |
| Environmental property damage | | 3,004,454 |
| Environmental liability | | 7,250,972 |
| Unallocated | | 5,633,403 |
| Total | $ | 132,258,187 |

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 |
|---|---|---|---|---|
| 2008-09 | $ 58,072,094 | $ 13,180,821 | $ (8,823,795) | $ 62,429,120 |
| 2009-10 | 62,429,120 | 37,749,796 | (9,763,288) | 90,415,628 |
| 2010-11 | 90,415,628 | 53,447,553 | (11,604,994) | 132,258,187 |

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

The liability for medical, dental, short-term disability, behavioral health, and vision claims is based on fiscal year 2011 actuarial reports. Accrued actuarial liabilities at June 30, 2011, for each insurable area follow:

| | | |
|---|---|---|
| Medical | $ | 10,991,703 |
| Dental | | 409,517 |
| Short-term disability | | 443,653 |
| Behavioral health | | 178,642 |
| Vision | | 91,554 |
| Total | $ | 12,115,069 |

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 |
|---|---|---|---|---|---|
| 2008-09 | $ 10,546,651 | $ 99,512,245 | $ (98,479,540) | $ (81,655) | $ 11,497,701 |
| 2009-10 | 11,497,701 | 98,619,427 | (101,612,098) | | 8,505,030 |
| 2010-11 | 8,505,030 | 110,744,864 | (107,134,825) | | 12,115,069 |

Other Claims

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

Indigent Health Care Litigation - At June 30, 2011, 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%. 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 appealed these decisions to the Arizona Court of Appeals, which were reversed and remanded in March 2010. 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 were applied; therefore, no accrual for potential liability can be reasonably determined.

The County also has outstanding claims of approximately $4.4 million at June 30, 2011, pertaining to disputes regarding property taxes levied. No accrual has been made as the amounts are not material to the County. In the event the County is not successful in defending these claims, the County will account for the payment of the claims as a reduction in the current year tax levy. The allocation of the property tax will be based on the levy year in which the claim has arisen.

## NOTE 19 – POLLUTION REMEDIATION OBLIGATIONS

Maricopa County has estimated and reported a pollution remediation obligation in the government-wide financial statements for the current or potential detrimental effects of existing pollution. At June 30, 2011, the County reported $3,333,986 of 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, 2011, the County had several facilities under consideration for demolition or renovation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup activities, including site assessments to identify hazardous exposure to materials and characterizes and quantifies the potential risk posed at the sites, if any.

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

estimate accounts for pre-cleanup activities, including an engineering study which recommended a method for collecting and containing stormwater runoff.

Maricopa County also has estimated and reported a pollution remediation obligation in the Risk Management internal service fund financial statements for the current or potential detrimental effects of existing pollution. Prior to fiscal year 2011, these liabilities were included as part of claims and judgments in the government-wide financial statements. Due to a revision in the Risk Management Trust (Trust), these claims are now included in the Trust as reported but unpaid claims. See Note 18 – Risk Management. At June 30, 2011, the County reported $10,255,426 of reported but unpaid claims, which is comprised of the following pollution remediation obligations.

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. The County's reported pollution remediation liability is an 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. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant.

Queen Creek Landfill – In March 2010, the Queen Creek landfill was issued a Notice of Violation (NOV) alleging violations of the Clean Air Act while the landfill was in operation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of field work costs.

Vehicle Wash Facility – In June 2011, the Vehicle Wash Facility was removed as part of a project upgrade. During the removal process, possible soil contamination was observed. In order to determine if there was contamination pursuant to Arizona Department of Environmental Quality Soil Remediation Levels, Arizona Administrative Code Title 18, Chapter 7, Article 2; the County began a characterization of possible contamination, if any. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of the costs for the site characterization.

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

## NOTE 20 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

### Plan Descriptions

The County contributes to the 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 and participating political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a seven-member board, known as The Board of Trustees, 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 state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by The Board of Trustees 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 Board of Trustees 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, 2011, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.85 percent (9.6 percent for retirement and 0.25 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 9.85 percent (9.01 percent for retirement, 0.59 percent for health insurance premium, and 0.25 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 |
|---|---|---|---|
| 2011 | $ 37,189,491 | $ 2,435,272 | $ 1,031,462 |
| 2010 | 34,698,556 | 2,745,929 | 1,663,726 |
| 2009 | 35,111,385 | 4,218,640 | 2,197,279 |

Agent Plans - For the year ended June 30, 2011, 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 23.02 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.51 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 33.85 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.65 percent of covered payroll. Active CORP (Maricopa County Corrections Officers) members were required by statute to contribute 8.41 percent of the members' annual covered payroll. In addition, the County was required to contribute 7.66 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 0.86 percent of covered payroll. Active CORP (AOC Probation) members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 11.64 percent. The health insurance premium portion of the contribution rate was set at 1.33 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 17.42 percent of the members' annual covered payroll. The health insurance premium portion of the contribution rate for normal cost was actuarially set at 1.77 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, 2011, were established by the June 30, 2009, 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 2011 contribution requirements, are as follows:

| | |
|---|---|
| Actuarial valuation date | June 30, 2009 |
| Actuarial cost method | Projected unit credit |
| Amortization method | Level percent closed for unfunded actuarial accrued liability, open for excess |
| Remaining amortization period | 27 years for unfunded actuarial accrued liability, 20 years for excess |
| Asset valuation method | 7-year 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 | 5.50% for PSPRS and CORP; 5.00% for EORP |

Annual Pension Cost/OPEB Cost - The County's pension/OPEB cost for the agent plans for the year ended June 30, 2011, and related information follows.

| | PSPRS | | CORP | | EORP |
|---|---|---|---|---|---|
| | (Sheriff) | (Investigators) | (Corrections) | (AOC Probation) | |
| Pension: | | | | | |
| Annual pension/OPEB cost | $ 8,245,124 | $ 232,836 | $ 5,466,938 | $ 5,368,042 | $ 8,582,605 |
| Contributions made | 8,245,124 | 232,836 | 5,466,938 | 5,368,042 | 8,582,605 |
| Health Insurance: | | | | | |
| Annual pension/OPEB cost | $ 749,708 | $ 15,384 | $ 846,700 | $ 692,483 | $ 441,706 |
| Contributions made | 749,708 | 15,384 | 846,700 | 692,483 | 441,706 |

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

| | Contributions Required and Contributions Made | | |
|---|---|---|---|
| Plan | Annual Pension/OPEB Cost (APC) | Percentage of APC Contributed | Net Pension/OPEB Obligation |
| **Year Ended June 30, 2011** | | | |
| Pension: | | | |
| PSPRS (Sheriff) | $ 8,245,124 | 100.0% | $ 0 |
| PSPRS (Investigators) | 232,836 | 100.0% | 0 |
| CORP (Corrections) | 5,466,938 | 100.0% | 0 |
| CORP (AOC Probation) | 5,368,042 | 100.0% | 0 |
| EORP | 8,582,605 | 100.0% | 0 |
| Health Insurance: | | | |
| PSPRS (Sheriff) | $ 749,708 | 100.0% | $ 0 |
| PSPRS (Investigators) | 15,384 | 100.0% | 0 |
| CORP (Corrections) | 846,700 | 100.0% | 0 |
| CORP (AOC Probation) | 692,483 | 100.0% | 0 |
| EORP | 441,706 | 100.0% | 0 |
| **Year Ended June 30, 2010** | | | |
| Pension: | | | |
| PSPRS (Sheriff) | $ 8,626,734 | 100.0% | $ 0 |
| PSPRS (Investigators) | 186,669 | 100.0% | 0 |
| CORP (Corrections) | 6,887,446 | 100.0% | 0 |
| CORP (AOC Probation) | 3,129,385 | 100.0% | 0 |
| EORP | 6,841,525 | 100.0% | 0 |

| | | | | |
|---|---|---|---|---|
| Health Insurance: | | | | |
| PSPRS (Sheriff) | $ 661,753 | 100.0% | $ | 0 |
| PSPRS (Investigators) | 13,112 | 100.0% | | 0 |
| CORP (Corrections) | 666,285 | 100.0% | | 0 |
| CORP (AOC Probation) | 130,391 | 100.0% | | 0 |
| EORP | 341,585 | 100.0% | | 0 |
| **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 |

Funded Status - The funded status of the plans as of the most recent valuation date, June 30, 2011, 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 Board of Trustees 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) | $311,167,927 | $ 8,648,070 | $8,233,625 | $ 150,045 | $243,490,591 | $ 9,629,968 | $380,184,661 | $ 17,129,314 |
| Actuarial value of assets (b) | $196,391,900 | $ 0 | $4,012,324 | $ 0 | $187,197,363 | $ 0 | $271,283,590 | $ 0 |
| Unfunded actuarial accrued liability (funding excess) (a)–(b) | $114,776,027 | $ 8,648,070 | $4,221,301 | $ 150,045 | $ 56,293,228 | $ 9,629,968 | $108,901,071 | $ 17,129,314 |
| Funded ratio (b)/(a) | 63.1% | 0.0% | 48.7% | 0.0% | 76.9% | 0.0% | 71.4% | 0.0% |
| Covered payroll (c) | $ 39,073,987 | $39,073,987 | $ 733,293 | $ 733,293 | $ 82,423,468 | $82,423,468 | $ 96,518,878 | $ 96,518,878 |
| Unfunded actuarial accrued liability as a % of covered payroll ([(a)–(b)]/(c)) | 293.7% | 22.1% | 575.7% | 20.5% | 68.3% | 11.7% | 112.8% | 17.8% |

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, 2011 |
| Actuarial cost method | Entry Age Normal |
| Amortization method | Level percent-of-pay closed |
| Remaining amortization period | 25 years for unfunded actuarial accrued liability, 20 years for excess |
| Asset valuation method | 7-year smoothed market value |
| Actuarial assumptions: | |
| Investment rate of return | 8.25% |
| Projected salary increases | 5.0%-8.0% for PSPRS and CORP, 4.50% for EORP |
| includes inflation at | 5.0% for PSPRS and CORP; 4.50% for EORP |

## NOTE 21 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2011, were as follows:

| | Payable To | | |
|---|---|---|---|
| Payable from | General Fund | Nonmajor Governmental Funds | Total Due To |
| Nonmajor Governmental Funds | $ 9,975,159 | $ 941 | $ 9,976,100 |
| Internal Service Funds | 611,429 | | 611,429 |
| Total Due From | $ 10,586,588 | $ 941 | $ 10,587,529 |

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, 2011.

Interfund transfers – interfund transfers for the year ended June 30, 2011, were as follows:

| | Transfers In | | | | | | | |
|---|---|---|---|---|---|---|---|---|
| Transfers Out | General Fund | Detention Operations Fund | County Improvement Debt Fund | Detention Capital Projects Fund | General Fund County Improvements Fund | Nonmajor Governmental Funds | Internal Service Funds | Total Transfers Out |
| General Fund | $ | $176,466,336 | $ | $ | $ 42,920,837 | $151,835,061 | $ 49,990 | $ 371,272,224 |
| Detention Operations Fund | | | | 197,323,710 | | 9,412,000 | | 206,735,710 |
| County Improvement Debt Fund | | | 11,649 | | | | | 11,649 |
| General Fund County Improvements Fund | | | 11,701,866 | | | | | 11,701,866 |
| Nonmajor Governmental Funds | 99,022 | | 1,152,665 | | 960,000 | 83,739,490 | | 85,951,177 |
| Internal Service Funds | 1,380,291 | | | | | | | 1,380,291 |
| Total Transfers In | $ 1,479,313 | $176,466,336 | $ 12,866,180 | $ 197,323,710 | $ 43,880,837 | $244,986,551 | $ 49,990 | $ 677,052,917 |

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 | $ 10,586,588 | $ | $ 1,479,313 | $ 371,272,224 |
| Special Revenue Funds | | | | |
| Detention Operations | | | 176,466,336 | 206,735,710 |
| Debt Service Funds | | | | |
| County Improvement Debt | | | 12,866,180 | 11,649 |
| Capital Projects Funds | | | | |
| General Fund County Improvements | | | 43,880,837 | 11,701,866 |
| Detention Capital Projects | | | 197,323,710 | |
| NONMAJOR FUNDS | | | | |
| Special Revenue Funds | | | | |
| Adult Probation Grants | | | | 41,077 |
| Air Quality Grants | | 396,385 | | |
| Air Quality Fees | | | 255,482 | |
| Animal Control Field Operations | | | | 106,467 |
| Animal Control License/Shelter | | | | 1,124,030 |
| Ballpark Operations | | | 2,967,467 | 2,269,259 |
| Cactus League Operations | | | 115,500 | |
| CDBG Housing Trust | | 911,887 | | |
| Correctional Health Grants | | 4,167 | | |
| County Attorney Grants | | | | 48,231 |
| Environmental Services Environmental Health | | | | 982,677 |
| Environmental Services Grants | | 154,297 | | |
| Flood Control | 941 | | | 40,000,000 |

| Funds | Due From Other Funds | Due To Other Funds | Transfers In | Transfers Out |
|---|---|---|---|---|
| Flood Control Grants | $ | $ 941 | $ | $ |
| Human Services Grants | | 3,292,057 | | |
| Inmate Health Services | | | | 600,000 |
| Juvenile Probation Grants | | | | 36,215 |
| Lake Pleasant Recreation | | | | 29,753 |
| Library District | | | | 231,582 |
| Medical Examiner Grant | | 12,463 | | |
| Non-Departmental Grants | | | 169,182 | |
| Parks Enhancement | | | 108,483 | 250,435 |
| Parks and Recreation Grants | | 1,914 | | |
| Parks Souvenir | | | | 108,483 |
| Planning and Development Fees | | | 36,495 | 14,412 |
| Public Health | | 3,159,605 | | 99,022 |
| Public Health Fees | | | 29,089 | |
| Sheriff Grants | | 1,676,941 | | 43,659 |
| Sheriff RICO | | 50,061 | | |
| Solid Waste Management | | | | 18,198 |
| Transportation Grants | | 290,925 | | |
| Transportation Operations | | | | 36,851,957 |
| Trial Courts Grants | | 24,457 | | |
| Debt Service Fund | | | | |
| Stadium District Debt Service | | | 1,179,241 | 115,500 |
| Capital Projects Funds | | | | |
| County Improvement | | | | 12,753 |
| Detention Technology Capital Improvement | | | 10,000,000 | |
| Flood Control Capital Projects | | | 40,000,000 | |
| Intergovernmental Capital Projects | | | 305,585 | |
| Library District Capital Improvement | | | 231,582 | |
| Long Term Project Reserve | | | 1,090,018 | 2,967,467 |
| Technology Capital Improvement | | | 151,700,000 | |
| Transportation Capital Projects | | | 36,798,427 | |
| Internal Service Funds | | | | |
| Employee Benefits Trust | | | 49,990 | 1,380,291 |
| Sheriff Warehouse | | 611,429 | | |
| Total | $ 10,587,529 | $ 10,587,529 | $ 677,052,917 | $ 677,052,917 |

## NOTE 22 – SUBSEQUENT EVENTS

On August 15, 2011, Maricopa County contributed cash of $744,115 for early redemption of the Lease Revenue Bonds, Series 2001, which mature July 1, 2012, at par plus accrued interest.

On August 15, 2011, Maricopa County contributed cash of $2,390,550 for early redemption of the Certificates of Participation, Series 2000, which mature July 1, 2012 through July 1, 2015, 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget - Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Taxes | $ 508,350,934 | $ 508,350,934 | $ 511,166,991 | $ 2,816,057 |
| Licenses and permits | 2,285,000 | 2,285,000 | 2,330,510 | 45,510 |
| Intergovernmental | 497,222,253 | 497,244,791 | 514,511,445 | 17,266,654 |
| Charges for services | 38,476,227 | 38,476,227 | 40,745,729 | 2,269,502 |
| Fines and forfeits | 14,440,741 | 14,440,741 | 14,356,769 | (83,972) |
| Miscellaneous | 4,228,226 | 4,228,226 | 5,745,692 | 1,517,466 |
| Interest income | 7,000,000 | 7,000,000 | 8,611,795 | 1,611,795 |
| Total revenues | 1,072,003,381 | 1,072,025,919 | 1,097,468,931 | 25,443,012 |
| EXPENDITURES | | | | |
| General government | | | | |
| County Assessor | 23,117,643 | 23,353,782 | 22,602,351 | 751,431 |
| Board of Supervisors | 2,976,084 | 3,235,485 | 2,721,928 | 513,557 |
| County Call Center | 1,363,590 | 1,363,590 | 1,361,320 | 2,270 |
| County Managers Office | 5,131,362 | 5,229,662 | 2,852,842 | 2,376,820 |
| Elections | 20,300,000 | 20,300,000 | 16,998,996 | 3,301,004 |
| Enterprise Technology | 7,181,486 | 6,922,085 | 6,915,621 | 6,464 |
| Finance | 3,248,204 | 3,448,204 | 2,923,799 | 524,405 |
| General Litigation | 5,879,933 | 2,732,665 | 2,688,245 | 44,420 |
| Internal Audit | 1,572,354 | 1,572,354 | 1,543,463 | 28,891 |
| Management & Budget | 3,311,167 | 3,311,167 | 2,782,529 | 528,638 |
| Materials Management | 2,021,461 | 2,021,461 | 1,836,007 | 185,454 |
| Public Works | 45,575,611 | 49,025,070 | 37,500,362 | 11,524,708 |
| Recorder | 2,095,117 | 2,095,117 | 1,646,363 | 448,754 |
| Research and Reporting | 322,241 | 322,241 | 253,973 | 68,268 |
| Special Litigation | 1,995,953 | 1,297,584 | 1,246,566 | 51,018 |
| Treasurer | 3,865,769 | 3,865,769 | 3,848,100 | 17,669 |
| Workforce Management and Development | 2,923,840 | 2,923,840 | 2,834,568 | 89,272 |
| General Government | 223,162,822 | 220,379,748 | 94,367,525 | 126,012,223 |
| Total general government | 356,044,637 | 353,399,824 | 206,924,558 | 146,475,266 |
| Public safety | | | | |
| Adult Probation | 58,479,190 | 58,376,613 | 57,178,520 | 1,198,093 |
| Clerk of Superior Court | 30,185,299 | 30,185,299 | 29,560,072 | 625,227 |
| Constables | 2,702,337 | 2,724,875 | 2,603,528 | 121,347 |
| Correctional Health | 3,071,763 | 3,071,763 | 3,071,669 | 94 |
| County Attorney | 56,599,487 | 56,814,153 | 56,789,618 | 24,535 |
| County Attorney Civil | 3,610,224 | 7,179,747 | 7,064,040 | 115,707 |
| Emergency Management | 173,881 | 173,881 | 163,261 | 10,620 |
| Justice Courts | 14,353,098 | 14,353,098 | 14,242,692 | 110,406 |
| Juvenile Defender | 4,275,150 | 4,613,930 | 4,488,976 | 124,954 |
| Juvenile Probation | 16,124,198 | 15,124,198 | 14,830,607 | 293,591 |

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

(continued)

# Maricopa County
# Required Supplementary Information
# Budgetary Comparison Schedule
# General Fund (Continued)
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget - Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| Public safety (cont.) | | | | |
| Legal Defender | $ 10,483,641 | $ 10,566,830 | $ 9,331,000 | $ 1,235,830 |
| Medical Examiner | 6,757,790 | 6,757,790 | 6,756,691 | 1,099 |
| Office Contract Counsel | 25,571,574 | 25,303,044 | 26,498,414 | (1,195,370) |
| Office of Legal Advocate | 9,231,434 | 9,272,332 | 8,803,843 | 468,489 |
| Public Defender | 34,439,124 | 34,244,787 | 34,402,556 | (157,769) |
| Public Fiduciary | 2,459,102 | 2,459,102 | 2,450,947 | 8,155 |
| Sheriff | 61,380,923 | 61,380,923 | 60,962,618 | 418,305 |
| Trial Courts | 71,111,106 | 72,298,636 | 72,273,704 | 24,932 |
| Total public safety | 411,009,321 | 414,901,001 | 411,472,756 | 3,428,245 |
| Health, welfare and sanitation | | | | |
| Animal Control Services | 257,903 | 257,903 | 257,903 | |
| Environmental Services | 3,878,840 | 3,878,840 | 4,014,202 | (135,362) |
| Health Care Programs | 215,648,424 | 215,648,424 | 180,710,206 | 34,938,218 |
| Human Services | 2,063,610 | 2,063,610 | 2,025,659 | 37,951 |
| Public Health | 10,752,840 | 10,752,840 | 10,021,500 | 731,340 |
| Total health, welfare and sanitation | 232,601,617 | 232,601,617 | 197,029,470 | 35,572,147 |
| Culture and recreation | | | | |
| Parks and Recreation | 693,436 | 693,436 | 693,162 | 274 |
| Education | | | | |
| Superintendent of Schools | 2,298,381 | 2,298,381 | 2,157,907 | 140,474 |
| Total expenditures | 1,002,647,392 | 1,003,894,259 | 818,277,853 | 185,616,406 |
| Excess of revenues over expenditures | 69,355,989 | 68,131,660 | 279,191,078 | 211,059,418 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 10,621,605 | 12,001,897 | 12,100,918 | 99,021 |
| Transfers out | (371,122,173) | (371,278,136) | (371,272,224) | 5,912 |
| Total other financing uses | (360,500,568) | (359,276,239) | (359,171,306) | 104,933 |
| Net change in fund balances | (291,144,579) | (291,144,579) | (79,980,228) | 211,164,351 |
| Fund balance – beginning of period | 453,144,579 | 453,144,579 | 509,523,800 | 56,379,221 |
| Changes in nonspendable resources: | | | | |
| Decrease in inventories | | | (141,169) | (141,169) |
| Fund balance – ending of period | $ 162,000,000 | $ 162,000,000 | $ 429,402,403 | $ 267,402,403 |

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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget - |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 104,216,987 | $ 104,216,987 | $ 112,451,803 | $ 8,234,816 |
| Intergovernmental | | | 2,819,911 | 2,819,911 |
| Charges for services | 31,570,240 | 31,570,240 | 33,332,086 | 1,761,846 |
| Interest income | 2,600,000 | 2,600,000 | 2,495,016 | (104,984) |
| Miscellaneous | | | 31,068 | 31,068 |
| Total revenues | 138,387,227 | 138,387,227 | 151,129,884 | 12,742,657 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 327,852,526 | 327,840,526 | 283,859,560 | 43,980,966 |
| Capital outlay | 873,771 | 864,077 | 708,476 | 155,601 |
| Total expenditures | 328,726,297 | 328,704,603 | 284,568,036 | 44,136,567 |
| Deficiency of revenues under expenditures | (190,339,070) | (190,317,376) | (133,438,152) | 56,879,224 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 176,466,336 | 176,476,030 | 176,466,336 | (9,694) |
| Transfers out | (206,723,710) | (206,745,404) | (206,735,710) | 9,694 |
| Total other financing uses | (30,257,374) | (30,269,374) | (30,269,374) | |
| Net change in fund balances | (220,596,444) | (220,586,750) | (163,707,526) | 56,879,224 |
| Fund balance – beginning of period | 220,596,444 | 220,596,444 | 220,631,161 | 34,717 |
| Changes in nonspendable resources: | | | | |
| Increase in inventories | | | 12,266 | 12,266 |
| Fund balance– ending of period | $ | $ 9,694 | $ 56,935,901 | $ 56,926,207 |

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

## NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

Budgeting and Budgetary Control

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

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

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.

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 | $ 289,812,683 |
| Net indirect cost adjustment – revenue /expenditures | (10,621,605) |
| Excess of revenues over expenditures from the budgetary comparison schedule | $ 279,191,078 |

# Maricopa County
# Required Supplementary Information
# Schedule of Agent Retirement Plans' Funding Progress
June 30, 2011

**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 | | | | | | |
| 6/30/2011 | $ 196,391,900 | $ 311,167,927 | $(114,776,027) | 63.1% | $ 39,073,987 | 293.7% |
| 6/30/2010 | 187,743,372 | 281,045,364 | (93,301,992) | 66.8% | 41,689,799 | 223.8% |
| 6/30/2009 | 184,754,232 | 269,293,904 | (84,539,672) | 68.6% | 44,607,743 | 189.5% |
| Health Insurance | | | | | | |
| 6/30/2011 | $ 0 | $ 8,648,070 | $ (8,648,070) | 0.0% | $ 39,073,987 | 22.1% |
| 6/30/2010 | 0 | 7,474,553 | (7,474,553) | 0.0% | 41,689,799 | 17.9% |
| 6/30/2009 | 0 | 7,162,362 | (7,162,362) | 0.0% | 44,607,743 | 16.1% |
| Investigators | | | | | | |
| Pension | | | | | | |
| 6/30/2011 | $ 4,012,324 | $ 8,233,625 | $ (4,221,301) | 48.7% | $ 733,293 | 575.7% |
| 6/30/2010 | 4,319,676 | 7,964,961 | (3,645,285) | 54.2% | 767,797 | 474.8% |
| 6/30/2009 | 4,564,329 | 7,719,853 | (3,155,524) | 59.1% | 837,703 | 376.7% |
| Health Insurance | | | | | | |
| 6/30/2011 | $ 0 | $ 150,045 | $ (150,045) | 0.0% | $ 733,293 | 20.5% |
| 6/30/2010 | 0 | 126,203 | (126,203) | 0.0% | 767,797 | 16.4% |
| 6/30/2009 | 0 | 148,217 | (148,217) | 0.0% | 837,703 | 17.7% |

**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 | | | | | | |
| 6/30/2011 | $ 187,197,363 | $ 243,490,591 | $(56,293,228) | 76.9% | $ 82,423,468 | 68.3% |
| 6/30/2010 | 172,709,875 | 204,757,256 | (32,047,381) | 84.3% | 87,326,372 | 36.7% |
| 6/30/2009 | 159,924,267 | 186,395,265 | (26,470,998) | 85.8% | 88,455,819 | 29.9% |
| Health Insurance | | | | | | |
| 6/30/2011 | $ 0 | $ 9,629,968 | $ (9,629,968) | 0.0% | $ 82,423,468 | 11.7% |
| 6/30/2010 | 0 | 6,875,978 | (6,875,978) | 0.0% | 87,326,372 | 7.9% |
| 6/30/2009 | 0 | 6,325,348 | (6,325,348) | 0.0% | 88,455,819 | 7.2% |
| AOC Probation Officers | | | | | | |
| Pension | | | | | | |
| 6/30/2011 | $ 271,283,590 | $ 380,184,661 | $(108,901,071) | 71.4% | $ 96,518,878 | 112.8% |
| 6/30/2010 | 244,483,431 | 322,172,825 | (77,689,394) | 75.9% | 97,042,154 | 80.1% |
| 6/30/2009 | 230,306,951 | 296,763,462 | (66,456,511) | 77.6% | 102,605,280 | 64.8% |
| Health Insurance | | | | | | |
| 6/30/2011 | $ 0 | $ 17,129,314 | $(17,129,314) | 0.0% | $ 96,518,878 | 17.8% |
| 6/30/2010 | 0 | 13,685,599 | (13,685,599) | 0.0% | 97,042,154 | 14.1% |
| 6/30/2009 | 0 | 12,993,540 | (12,993,540) | 0.0% | 102,605,280 | 12.7% |

### NOTE 1 – ACTUARIAL INFORMATION AVAILABLE

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.

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.

Condition Rating of Maricopa County
Roadway System

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

| | FY 2011 | FY 2010 | FY 2009 | FY 2008 | FY 2007 |
|---|---|---|---|---|---|
| Roadway System | 87% | 87% | 86% | 84% | 82% |

Percentage of Lane Miles in Substandard Condition < 55

| | FY 2011 | FY 2010 | FY 2009 | FY 2008 | FY 2007 |
|---|---|---|---|---|---|
| Roadway System | 1% | 1% | 1% | 2% | 2% |

Comparison of Estimated to Actual Maintenance/Preservation

| | FY 2011 | FY 2010 | FY 2009 | FY 2008 | FY 2007 |
|---|---|---|---|---|---|
| Estimated | $ 24,225,831 | $ 33,256,730 | $ 10,343,500 | $ 11,473,000 | $ 12,489,748 |
| Actual | $ 29,714,126 | $ 26,678,268 | $ 12,525,108 | $ 11,236,488 | $ 13,101,752 |

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 2011 | FY 2010 | FY 2009 | FY 2008 | FY 2007 |
|---|---|---|---|---|---|
| Bridge System | 99% | 99% | 97% | 99% | 98% |

Percentage of Bridges with a Sufficiency Rating < 50

| | FY 2011 | FY 2010 | FY 2009 | FY 2008 | FY 2007 |
|---|---|---|---|---|---|
| Bridge System | 0% | 0% | 0% | 0% | 0% |

Comparison of Estimated to Actual Maintenance/Preservation

| | FY 2011 | FY 2010 | FY 2009 | FY 2008 | FY 2007 |
|---|---|---|---|---|---|
| Estimated | $4,517,000 | $1,730,000 | $2,820,000 | $ 473,000 | $ 950,000 |
| Actual | $2,150,411 | $ 966,743 | $ 955,766 | $ 151,752 | $ 528,034 |

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

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# Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

## 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. §49-480 is the funding source.

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

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

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

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

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

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

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

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

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

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

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

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

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

**Conciliation Court Fees** — (Fund 257) Accounts for monies collected under A.R.S. §12-284E related to the dissolution of marriages. The funds collected are used by the Domestic Violence Shelter fund and the Child Abuse Prevention and Treatment fund.

**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. §12-284.01.

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

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

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

**Emancipation Administrative Costs** – (Fund 277) Emancipation Administrative Costs Fund was established by A.R.S. §12-2456. The fund consists of filing fee for a petition for emancipation of minor pursuant to A.R.S. §12-284, subsection J.

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

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

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

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

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

**Flood Control Grants** — (Fund 989) Flood Control Grants was set up to account for all grant activity administered by the Flood Control District.

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

**Housing Authority** — (Fund 590) Accounts for the activities of the Housing Authority of Maricopa County.

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

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

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

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

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

**Justice Courts 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.

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

**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

**County Improvement Fund** — (Funds 435/440/441) Accounts for capital projects funded through the issuance of long-term obligations.

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

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

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

**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.

**Technology Capital Improvement** – (Fund 460) Established by the Board of Supervisors to account for General Fund and other resources committed for technology improvement projects.

**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, 2011

| | 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 | 2,678,898 | 2,444,777 | 139,706 | 3,530,379 | | 1,398,510 |
| Receivables | | 82 | | 219 | | 90 |
| Due from other funds | | | | | | |
| Due from other governmental units | | | 336,729 | | 588,975 | |
| Inventories | | | | | | |
| Miscellaneous | | | | | | |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 2,678,898 | $ 2,444,859 | $ 476,435 | $ 3,530,648 | $ 588,975 | $ 1,398,600 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 133,508 | $ 94,316 | $ 119,928 | $ 32,187 | $ 122,564 | $ 4,070 |
| Employee compensation payable | | 3,635 | 50,762 | 110,471 | 16,967 | 27,585 |
| Accrued liabilities | | | | 99 | | |
| Due to other funds | | | | | 396,385 | |
| Due to other governmental units | | | | | | |
| Interest payable | | | | | | |
| Special assessment debt with governmental commitment | | | | | | |
| Advances from other funds | | | | | | |
| Deferred revenue | | | 515,716 | | 99,073 | |
| Deposits held for other parties | | | | | | |
| Total liabilities | 133,508 | 97,951 | 686,406 | 142,757 | 634,989 | 31,655 |
| Fund balances: | | | | | | |
| Nonspendable | | | | | | |
| Restricted | 2,545,390 | 2,346,908 | | 3,387,891 | | 1,366,945 |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | | (209,971) | | (46,014) | |
| Total fund balances | 2,545,390 | 2,346,908 | (209,971) | 3,387,891 | (46,014) | 1,366,945 |
| Total liabilities and fund balances | $ 2,678,898 | $ 2,444,859 | $ 476,435 | $ 3,530,648 | $ 588,975 | $ 1,398,600 |

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 | $ 83,484 | $ | $ | $ 300 | $ |
| 1,165,715 | 5,071,829 | 8,403,221 | 3,573,627 | 30,985 | 143,727 | 575,031 |
| | 299 | 510 | 217 | | | 35 |
| | | | | 1,430,358 | | |
| | 62,425 | | | | | |
| | | 63,793 | | | | |
| $ 1,165,715 | $ 5,137,233 | $ 8,551,008 | $ 3,573,844 | $ 1,461,343 | $ 144,027 | $ 575,066 |
| $ 202,782 | $ 102,300 | $ 6,506 | $ 2,270 | $ 549,458 | $ 1,822 | $ |
| 4,419 | 65,375 | 4,880 | | 6,584 | 4,222 | |
| | 317 | | | | | |
| | | | | 911,887 | | |
| | | | | 124,344 | | |
| 207,201 | 167,992 | 11,386 | 2,270 | 1,592,273 | 6,044 | |
| | 62,425 | | | | | |
| 958,514 | 4,906,816 | 8,539,622 | 3,571,574 | | 137,983 | 575,066 |
| | | | | (130,930) | | |
| 958,514 | 4,969,241 | 8,539,622 | 3,571,574 | (130,930) | 137,983 | 575,066 |
| $ 1,165,715 | $ 5,137,233 | $ 8,551,008 | $ 3,573,844 | $ 1,461,343 | $ 144,027 | $ 575,066 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | 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 | 405,397 | 393,078 | 3,038,282 | 11,319 | 647,953 |
| Receivables | | | 167 | | 32 |
| Due from other funds | | | | | |
| Due from other governmental units | | | | | |
| Inventories | | | | | |
| Miscellaneous | | | | | |
| Cash and investments held by trustee restricted | | | | | |
| Total assets | $ 405,397 | $ 393,078 | $ 3,038,449 | $ 11,319 | $ 647,985 |
| LIABILITIES AND FUND BALANCES | | | | | |
| Liabilities: | | | | | |
| Accounts payable | $ | $ 3,026 | $ 61,781 | $ 8,417 | $ |
| Employee compensation payable | | 27,710 | 21,466 | 2,901 | |
| 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 | | | | 2,901 | |
| Deposits held for other parties | | | | | |
| Total liabilities | | 30,736 | 83,247 | 14,219 | |
| Fund balances: | | | | | |
| Nonspendable | | | | | |
| Restricted | 405,397 | 362,342 | 2,955,202 | | 647,985 |
| Committed | | | | | |
| Assigned | | | | | |
| Unassigned | | | | (2,900) | |
| Total fund balances | 405,397 | 362,342 | 2,955,202 | (2,900) | 647,985 |
| Total liabilities and fund balances | $ 405,397 | $ 393,078 | $ 3,038,449 | $ 11,319 | $ 647,985 |

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 |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ 1,360,469 | $ | $ | $ |
| | 485,956 | 692,708 | 3,732,823 | 1,920,909 | 1,726,455 | 310,925 |
| | | | | 116 | 97 | |
| 4,167 | | 287,204 | | | | |
| | | 92,210 | | | | |
| $ 4,167 | $ 485,956 | $ 1,072,122 | $ 5,093,292 | $ 1,921,025 | $ 1,726,552 | $ 310,925 |
| $ | $ | $ 47,169 | $ | $ 3,144 | $ 139 | $ |
| | 19,141 | 46,429 | | 16,427 | 12,978 | 16,414 |
| 4,167 | | | | | | |
| | | 1,024,955 | | | | |
| | | | 1,644,224 | | | |
| 4,167 | 19,141 | 1,118,553 | 1,644,224 | 19,571 | 13,117 | 16,414 |
| | 466,815 | | 3,449,068 | 1,901,454 | 1,713,435 | 294,511 |
| | | (46,431) | | | | |
| | 466,815 | (46,431) | 3,449,068 | 1,901,454 | 1,713,435 | 294,511 |
| $ 4,167 | $ 485,956 | $ 1,072,122 | $ 5,093,292 | $ 1,921,025 | $ 1,726,552 | $ 310,925 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Del Webb Special Revenue | Diversion | Domestic Relations Mediation Education | Elections Grants | Emancipation Administrative Costs | Emergency Management |
| ASSETS | | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 509,680 | 2,460,885 | 285,437 | 2,233,986 | 4,561 | 41,817 |
| Receivables | 32 | 149 | | | | |
| Due from other funds | | | | | | |
| Due from other governmental units | | | | | | 211,445 |
| Inventories | | | | | | |
| Miscellaneous | | | | | | |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 509,712 | $ 2,461,034 | $ 285,437 | $ 2,233,986 | $ 4,561 | $ 253,262 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ | $ 4,303 | $ | $ | $ | $ 13,786 |
| Employee compensation payable | | 13,570 | | | | 6,896 |
| 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 | | | | 2,233,986 | | 460,115 |
| Deposits held for other parties | | | | | | |
| Total liabilities | | 17,873 | | 2,233,986 | | 480,797 |
| Fund balances: | | | | | | |
| Nonspendable | | | | | | |
| Restricted | 509,712 | 2,443,161 | 285,437 | | 4,561 | |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | | | | | (227,535) |
| Total fund balances | 509,712 | 2,443,161 | 285,437 | | 4,561 | (227,535) |
| Total liabilities and fund balances | $ 509,712 | $ 2,461,034 | $ 285,437 | $ 2,233,986 | $ 4,561 | $ 253,262 |

SPECIAL REVENUE FUNDS

| Environmental Services Environmental Health | Environmental Services Grants | Expedited Child Support | Flood Control | Flood Control Grants | General Government Grants | Housing Authority | Human Services Grants |
|---|---|---|---|---|---|---|---|
| $ 1,050 | $ | $ | $ 250 | $ | $ | $ 2,868,116 | $ 200 |
| 8,585,125 | | 448,171 | 52,722,286 | | 333,591 | | |
| 492 | | | 2,667,340 | | | 273,774 | |
| | | | 941 | | | | |
| | 172,125 | | 13,963 | 22,218 | | | 8,100,395 |
| | | | 386,601 | | | | |
| | | | 4,375 | | | 209,147 | |
| | | | 2,264 | | | 4,098,631 | |
| $ 8,586,667 | $ 172,125 | $ 448,171 | $ 55,798,020 | $ 22,218 | $ 333,591 | $ 7,449,668 | $ 8,100,595 |
| $ 193,381 | $ 17,829 | $ 109,401 | $ 3,454,506 | $ 21,277 | $ | $ 482,595 | $ 2,932,896 |
| 193,350 | | | 191,218 | | 610 | 64,805 | 185,071 |
| | | | 19,730 | | | | 217 |
| | 154,297 | | | 941 | | | 3,292,057 |
| | 1,000 | | 2,201,208 | 22,218 | 333,590 | | 3,739,949 |
| | | | | | | 10,347 | |
| 386,731 | 173,126 | 109,401 | 5,866,662 | 44,436 | 334,200 | 557,747 | 10,150,190 |
| | | | 386,601 | | | | |
| | | 338,770 | 49,544,757 | | | 6,891,921 | |
| 8,199,936 | | | | | | | |
| | (1,001) | | | (22,218) | (609) | | (2,049,595) |
| 8,199,936 | (1,001) | 338,770 | 49,931,358 | (22,218) | (609) | 6,891,921 | (2,049,595) |
| $ 8,586,667 | $ 172,125 | $ 448,171 | $ 55,798,020 | $ 22,218 | $ 333,591 | $ 7,449,668 | $ 8,100,595 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Inmate Health Services | Inmate Services | Judicial Enhancement | Justice Court Judicial Enhancement | Justice Courts Special Revenue | Justice Courts Photo Enforcement |
| ASSETS | | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 82,606 | 8,745,183 | 1,939,983 | 1,195,628 | 93,740 | 558,147 |
| Receivables | | 531 | 109 | 70 | | 47 |
| Due from other funds | | | | | | |
| Due from other governmental units | | | | | | |
| Inventories | | | | | | |
| Miscellaneous | 5,627 | 568,694 | | | | |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 88,233 | $ 9,314,408 | $ 1,940,092 | $ 1,195,698 | $ 93,740 | $ 558,194 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ | $ 570,794 | $ 10,766 | $ 91,651 | $ 30,660 | $ 30,614 |
| Employee compensation payable | | 47,768 | 8,030 | 2,053 | | |
| Accrued liabilities | | 1,756 | | | | |
| Due to other funds | | | | | | |
| Due to other governmental units | | | | | | |
| Interest payable | | | | | | |
| Special assessment debt with governmental commitment | | | | | | |
| Advances from other funds | | | | | | |
| Deferred revenue | | | | | | |
| Deposits held for other parties | | | | | | |
| Total liabilities | | 620,318 | 18,796 | 93,704 | 30,660 | 30,614 |
| Fund balances: | | | | | | |
| Nonspendable | | | | | | |
| Restricted | 88,233 | 8,694,090 | 1,921,296 | 1,101,994 | 63,080 | 527,580 |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | | | | | |
| Total fund balances | 88,233 | 8,694,090 | 1,921,296 | 1,101,994 | 63,080 | 527,580 |
| Total liabilities and fund balances | $ 88,233 | $ 9,314,408 | $ 1,940,092 | $ 1,195,698 | $ 93,740 | $ 558,194 |

| 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 |
| $ | $ | $ | $ | $ 910 | $ | $ |
| 833,356 | 924,525 | 811,966 | 75,420 | 1,954,613 | 1,825,517 | 2,187 |
| 49 | | | | 119 | 103 | |
| | 207,733 | | | | | |
| $ 833,405 | $ 1,132,258 | $ 811,966 | $ 75,420 | $ 1,955,642 | $ 1,825,620 | $ 2,187 |
| $ | $ 15,933 | $ | $ 2,917 | $ 29,975 | $ 77,820 | $ |
| 5,124 | 37,223 | | | 11,140 | | |
| | 1,292,900 | | | | | |
| 5,124 | 1,346,056 | | 2,917 | 41,115 | 77,820 | |
| 828,281 | | 811,966 | 72,503 | 1,914,527 | 1,747,800 | 2,187 |
| | (213,798) | | | | | |
| 828,281 | (213,798) | 811,966 | 72,503 | 1,914,527 | 1,747,800 | 2,187 |
| $ 833,405 | $ 1,132,258 | $ 811,966 | $ 75,420 | $ 1,955,642 | $ 1,825,620 | $ 2,187 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Library District | Library District Grants | Medical Examiner Grants | Palo Verde | Parks and Recreation Grants | Parks Donations |
| ASSETS | | | | | | |
| Cash in bank and on hand | $ 5,820 | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 17,461,656 | 48,620 | | 452,945 | | 618,302 |
| Receivables | 827,587 | | | | | 38 |
| Due from other funds | | | | | | |
| Due from other governmental units | | | 16,525 | | 1,914 | |
| Inventories | | | | | | |
| Miscellaneous | | | | | | |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 18,295,063 | $ 48,620 | $ 16,525 | $ 452,945 | $ 1,914 | $ 618,340 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 1,726,495 | $ | $ | $ 7,642 | $ 2 | $ 4,067 |
| Employee compensation payable | 142,483 | | | 3,522 | | |
| Accrued liabilities | | | | | | 138 |
| Due to other funds | | | 12,463 | | 1,914 | |
| Due to other governmental units | | | | | | |
| Interest payable | | | | | | |
| Special assessment debt with governmental commitment | | | | | | |
| Advances from other funds | | | | | | |
| Deferred revenue | 688,812 | 48,620 | 4,507 | | 1,914 | |
| Deposits held for other parties | | | | | | |
| Total liabilities | 2,557,790 | 48,620 | 16,970 | 11,164 | 3,830 | 4,205 |
| Fund balances: | | | | | | |
| Nonspendable | | | | | | |
| Restricted | 15,737,273 | | | 441,781 | | 614,135 |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | | (445) | | (1,916) | |
| Total fund balances | 15,737,273 | | (445) | 441,781 | (1,916) | 614,135 |
| Total liabilities and fund balances | $ 18,295,063 | $ 48,620 | $ 16,525 | $ 452,945 | $ 1,914 | $ 618,340 |

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 | $ | $ | $ 500 | $ | $ | $ |
| 1,895,861 | 40,814 | 279,125 | 2,480,057 | 495,755 | 1,331,139 | 12,273 |
| 105 | | | 183 | | 81 | |
| | | | | | | 7,247 |
| $ 1,896,166 | $ 40,814 | $ 279,125 | $ 2,480,740 | $ 495,755 | $ 1,331,220 | $ 19,520 |
| $ 48,138 | $ 7,543 | $ 757 | $ 76,146 | $ 12,225 | $ | $ 14,532 |
| 44,776 | | 1,617 | 103,028 | | 9,863 | 7,665 |
| 285 | | | 9,046 | | | |
| | | | 165,507 | | | 5,378 |
| 93,199 | 7,543 | 2,374 | 353,727 | 12,225 | 9,863 | 27,575 |
| 1,802,967 | 33,271 | 276,751 | | 483,530 | 1,321,357 | |
| | | | 2,127,013 | | | |
| | | | | | | (8,055) |
| 1,802,967 | 33,271 | 276,751 | 2,127,013 | 483,530 | 1,321,357 | (8,055) |
| $ 1,896,166 | $ 40,814 | $ 279,125 | $ 2,480,740 | $ 495,755 | $ 1,331,220 | $ 19,520 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | 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 | $ | $ | $ 3,700 | $ | $ | $ |
| Cash and investments held by County Treasurer | 211,301 | | 5,369,030 | 5,515,931 | 53,535 | 197,062 |
| Receivables | | | 327 | 317 | | |
| Due from other funds | | | | | | |
| Due from other governmental units | | 9,987,176 | | | | 350,288 |
| Inventories | | 807,216 | 53,439 | | | |
| Miscellaneous | | | | | | |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 211,301 | $10,794,392 | $ 5,426,496 | $ 5,516,248 | $ 53,535 | $ 547,350 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ 6,701 | $ 2,250,775 | $ 90,543 | $ 52,382 | $ | $ 54,376 |
| Employee compensation payable | 1,517 | 282,235 | 34,344 | 28,004 | | 17,028 |
| Accrued liabilities | | 130 | | 319 | | 1,554 |
| Due to other funds | | 3,159,605 | | | | |
| Due to other governmental units | | | | | | |
| Interest payable | | | | | | |
| Special assessment debt with governmental commitment | | | | | | |
| Advances from other funds | | | | | | |
| Deferred revenue | | 8,982,677 | | | | 526,146 |
| Deposits held for other parties | | | | | | |
| Total liabilities | 8,218 | 14,675,422 | 124,887 | 80,705 | | 599,104 |
| Fund balances: | | | | | | |
| Nonspendable | | 807,216 | 53,439 | | | |
| Restricted | 203,083 | | 5,248,170 | 5,435,543 | 53,535 | |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | (4,688,246) | | | | (51,754) |
| Total fund balances | 203,083 | (3,881,030) | 5,301,609 | 5,435,543 | 53,535 | (51,754) |
| Total liabilities and fund balances | $ 211,301 | $10,794,392 | $ 5,426,496 | $ 5,516,248 | $ 53,535 | $ 547,350 |

SPECIAL REVENUE FUNDS

| School Transportation | Sheriff Donations | Sheriff Grants | Sheriff Jail Enhancement | Sheriff RICO | Small School Service | Solid Waste Grants | Solid Waste Management |
|---|---|---|---|---|---|---|---|
| $ | $ | $ 13,431 | $ | $ | $ | $ | $ 1,200 |
| 366,013 | 110,193 | | 2,628,174 | | 139,080 | | 2,241,742 |
| | | | | | | | 137 |
| | | 2,348,221 | | | | | |
| | | | | 216,286 | | | |
| $ 366,013 | $ 110,193 | $ 2,361,652 | $ 2,628,174 | $ 216,286 | $ 139,080 | $ | $ 2,243,079 |
| $ 1,092 | $ 2,057 | $ 401,003 | $ 30,433 | $ 172,173 | $ 19,898 | $ | $ 223,804 |
| | | 30,801 | | | 96 | | 8,808 |
| | | 21,027 | 35 | 1,430 | | | |
| | | 1,676,941 | | 50,061 | | | |
| | | 1,932,315 | | | | | |
| 1,092 | 2,057 | 4,062,087 | 30,468 | 223,664 | 19,994 | | 232,612 |
| 364,921 | 108,136 | | 2,597,706 | | 119,086 | | |
| | | | | | | | 2,010,467 |
| | | (1,700,435) | | (7,378) | | | |
| 364,921 | 108,136 | (1,700,435) | 2,597,706 | (7,378) | 119,086 | | 2,010,467 |
| $ 366,013 | $ 110,193 | $ 2,361,652 | $ 2,628,174 | $ 216,286 | $ 139,080 | $ | $ 2,243,079 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | 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 | $ | $ | $ | $ | $ | $ 550 |
| Cash and investments held by County Treasurer | 143,249 | 3,671,853 | 196,559 | 289,430 | | 22,879,089 |
| Receivables | | | | | | 4,276 |
| Due from other funds | | | | | | |
| Due from other governmental units | | | | | 339,682 | 14,794,917 |
| Inventories | | | | | | 1,318,503 |
| Miscellaneous | | | | | | 2,225 |
| Cash and investments held by trustee restricted | | | | | | |
| Total assets | $ 143,249 | $ 3,671,853 | $ 196,559 | $ 289,430 | $ 339,682 | $ 38,999,560 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ | $ 427,113 | $ 13,201 | $ | $ 48,754 | $ 3,388,160 |
| Employee compensation payable | | | 24,414 | | | 404,947 |
| Accrued liabilities | | | | | | 3,935,133 |
| Due to other funds | | | | | 290,925 | |
| Due to other governmental units | | | | | | |
| Interest payable | | | | | | |
| Special assessment debt with governmental commitment | | | | | | |
| Advances from other funds | | | | | | |
| Deferred revenue | | | | | 15,754 | |
| Deposits held for other parties | | | | | | |
| Total liabilities | | 427,113 | 37,615 | | 355,433 | 7,728,240 |
| Fund balances: | | | | | | |
| Nonspendable | | | | | | 1,318,503 |
| Restricted | 143,249 | 3,244,740 | 158,944 | 289,430 | | 29,952,817 |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | | | | (15,751) | |
| Total fund balances | 143,249 | 3,244,740 | 158,944 | 289,430 | (15,751) | 31,271,320 |
| Total liabilities and fund balances | $ 143,249 | $ 3,671,853 | $ 196,559 | $ 289,430 | $ 339,682 | $ 38,999,560 |

SPECIAL REVENUE FUNDS

| Trial Court Grants | Trial Court Special Revenue | Victim Compensation Interest | Victim Compensation Restitution | Victim Location | Waste Management | Waste Tire | Total |
|---|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ 150 | $ 4,343,060 |
| | 1,154,708 | 779,164 | 1,084,010 | 146,753 | 493,736 | 633,205 | 202,610,984 |
| | 31 | 47 | 66 | | | 39 | 3,777,913 |
| | | | | | | | 941 |
| 157,381 | | | | | | 1,083,299 | 40,461,962 |
| | | | | | | | 2,628,184 |
| | | | | | | | 1,162,357 |
| | | | | | | | 4,100,895 |
| $ 157,381 | $ 1,154,739 | $ 779,211 | $ 1,084,076 | $ 146,753 | $ 493,736 | $ 1,716,693 | $ 259,086,296 |
| $ 59,525 | $ 92,930 | $ | $ | $ | $ 1,500 | $ 607,780 | $ 19,428,238 |
| 15,156 | | | | | | 5,594 | 2,391,122 |
| | | | | | | | 3,991,216 |
| 24,457 | | | | | | | 9,976,100 |
| 87,813 | | | | | | | 24,511,398 |
| | | | | | | | 1,654,571 |
| 186,951 | 92,930 | | | | 1,500 | 613,374 | 61,952,645 |
| | | | | | | | 2,628,184 |
| | 1,061,809 | 779,211 | 1,084,076 | 146,753 | 492,236 | 1,103,319 | 191,622,603 |
| | | | | | | | 12,337,416 |
| (29,570) | | | | | | | (9,454,552) |
| (29,570) | 1,061,809 | 779,211 | 1,084,076 | 146,753 | 492,236 | 1,103,319 | 197,133,651 |
| $ 157,381 | $ 1,154,739 | $ 779,211 | $ 1,084,076 | $ 146,753 | $ 493,736 | $ 1,716,693 | $ 259,086,296 |

(continued on next page)

# Maricopa County
# Combining Balance Sheet
# Nonmajor Governmental Funds (Continued)
June 30, 2011

| | DEBT SERVICE FUNDS | | | CAPITAL PROJECTS FUNDS | | |
|---|---|---|---|---|---|---|
| | Special Assessment | Stadium District Debt Service | Total | County Improvement | Detention Technology Capital Projects | Flood Control Capital Projects |
| ASSETS | | | | | | |
| Cash in bank and on hand | $ | $ | $ | $ | $ | $ |
| Cash and investments held by County Treasurer | 100,757 | 257 | 101,014 | | 9,192,418 | 39,579,398 |
| Receivables | 129,648 | | 129,648 | | | |
| Due from other funds | | | | | | |
| Due from other governmental units | | 829,103 | 829,103 | | | 1,117,441 |
| Inventories | | | | | | |
| Miscellaneous | | | | | | |
| Cash and investments held by trustee restricted | | 8,426,316 | 8,426,316 | | | |
| Total assets | $ 230,405 | $ 9,255,676 | $ 9,486,081 | $ | $ 9,192,418 | $40,696,839 |
| LIABILITIES AND FUND BALANCES | | | | | | |
| Liabilities: | | | | | | |
| Accounts payable | $ | $ | $ | $ | $ 34,295 | $ 8,919,092 |
| Employee compensation payable | | | | | | |
| Accrued liabilities | | | | | | |
| Due to other funds | | | | | | |
| Due to other governmental units | | | | | | |
| Interest payable | 5,317 | | 5,317 | | | |
| Special assessment debt with governmental commitment | 19,653 | | 19,653 | | | |
| Advances from other funds | | | | | | |
| Deferred revenue | 107,358 | | 107,358 | | | |
| Deposits held for other parties | | | | | | |
| Total liabilities | 132,328 | | 132,328 | | 34,295 | 8,919,092 |
| Fund balances: | | | | | | |
| Nonspendable | | | | | | |
| Restricted | 98,077 | 9,255,676 | 9,353,753 | | 9,158,123 | 31,777,747 |
| Committed | | | | | | |
| Assigned | | | | | | |
| Unassigned | | | | | | |
| Total fund balances | 98,077 | 9,255,676 | 9,353,753 | | 9,158,123 | 31,777,747 |
| Total liabilities and fund balances | $ 230,405 | $ 9,255,676 | $ 9,486,081 | $ | $ 9,192,418 | $40,696,839 |

| CAPITAL PROJECTS FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|
| Inter-governmental Capital Projects | Library District Capital Improvement | Long Term Project Reserve | Special Improvement Districts | Technology Capital Improvement | Transportation Capital Projects | Total | Total Nonmajor Governmental Funds |
| $ | $ | $ | $ | $ | $ | $ | $ 4,343,060 |
| 2,483,627 | 1,655,977 | 5 | 470,657 | 149,878,894 | 50,254,682 | 253,515,658 | 456,227,656 |
| 151 | 100 | | | | | 251 | 3,907,812 |
| | | | | | | | 941 |
| | | | | | 2,080,722 | 3,198,163 | 44,489,228 |
| | | | | | | | 2,628,184 |
| | | 3,323 | | | | 3,323 | 1,165,680 |
| | | 9,147,119 | | | | 9,147,119 | 21,674,330 |
| $ 2,483,778 | $ 1,656,077 | $ 9,150,447 | $ 470,657 | $149,878,894 | $ 52,335,404 | $265,864,514 | $534,436,891 |
| $ 30,909 | $ | $ | $ 23,180 | $ 384,259 | $ 9,663,226 | $ 19,054,961 | $ 38,483,199 |
| | | | | | | | 2,391,122 |
| | | | 450 | | 1,773 | 2,223 | 3,993,439 |
| | | | | | | | 9,976,100 |
| | | | | | | | 5,317 |
| | | | | | | | 19,653 |
| | | | | | | | 24,618,756 |
| | | | | | | | 1,654,571 |
| 30,909 | | | 23,630 | 384,259 | 9,664,999 | 19,057,184 | 81,142,157 |
| | | | | | | | 2,628,184 |
| | 1,656,077 | 9,150,447 | 447,027 | | 42,670,405 | 94,859,826 | 295,836,182 |
| 2,452,869 | | | | 149,494,635 | | 151,947,504 | 164,284,920 |
| | | | | | | | (9,454,552) |
| 2,452,869 | 1,656,077 | 9,150,447 | 447,027 | 149,494,635 | 42,670,405 | 246,807,330 | 453,294,734 |
| $ 2,483,778 | $ 1,656,077 | $ 9,150,447 | $ 470,657 | $ 149,878,894 | $ 52,335,404 | $ 265,864,514 | $ 534,436,891 |

# Maricopa County
# Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
# Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2011

| | 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 | | | | 9,483,168 | | 13,120 |
| Intergovernmental | 3,461,849 | | 4,355,819 | | 3,486,538 | |
| Charges for services | | 9,241,497 | 523,570 | 367,945 | | 3,329,503 |
| Fines and forfeits | | 3,763,719 | | 2,161,576 | | 3,149 |
| Special assessment | | | | | | |
| Interest income | 25,546 | 10,761 | 2,752 | 16,971 | | 9,273 |
| Miscellaneous | | | | 19,929 | | |
| Total revenues | 3,487,395 | 13,015,977 | 4,882,141 | 12,049,589 | 3,486,538 | 3,355,045 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | | | | |
| Public safety | | 12,174,032 | 4,869,403 | | | |
| Highways and streets | | | | | | |
| Health, welfare and sanitation | | | | 11,061,575 | 3,426,060 | 2,949,913 |
| Culture and recreation | | | | | | |
| Education | 3,782,463 | | | | | |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest | | | | | | |
| Other expenditures | | | | | | |
| Capital outlay | | | | | | 115,269 |
| Total expenditures | 3,782,463 | 12,174,032 | 4,869,403 | 11,061,575 | 3,426,060 | 3,065,182 |
| Excess (deficiency) of revenues over expenditures | (295,068) | 841,945 | 12,738 | 988,014 | 60,478 | 289,863 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | | | 255,482 | | |
| Transfers out | | | (41,077) | | | (106,467) |
| Total other financing sources (uses) | | | (41,077) | 255,482 | | (106,467) |
| Net change in fund balances | (295,068) | 841,945 | (28,339) | 1,243,496 | 60,478 | 183,396 |
| Fund balances (deficit) at beginning of year, as restated | 2,840,458 | 1,504,963 | (181,632) | 2,144,395 | (106,492) | 1,183,549 |
| Change in nonspendable resources: | | | | | | |
| Increase (decrease) in inventories | | | | | | |
| Fund balances (deficit) at end of year | $ 2,545,390 | $ 2,346,908 | $ (209,971) | $ 3,387,891 | $ (46,014) | $ 1,366,945 |

SPECIAL REVENUE FUNDS

| Animal Control Grants | Animal Control License/ Shelter | Ballpark Operations | Cactus League Operations | CDBG Housing Trust | Check Enforcement Program | Child Support Enhancement |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| | 7,046,960 | 3,175,626 | | | | |
| | | | | 10,557,977 | | |
| 58,412 | 2,059,073 | 1,071,278 | | | | 95,475 |
| | | | | | 303,151 | |
| 10,985 | 41,170 | 62,672 | 28,572 | | 1,785 | 5,623 |
| 1,311,266 | 5,707 | 3,100 | | | | |
| 1,380,663 | 9,152,910 | 4,312,676 | 28,572 | 10,557,977 | 304,936 | 101,098 |
| | | | | | 301,672 | |
| 1,331,921 | 7,854,839 | | | 10,407,952 | | |
| | | 3,014,638 | 20,994 | | | |
| | | 1,145,073 | | | | |
| 1,331,921 | 7,854,839 | 4,159,711 | 20,994 | 10,407,952 | 301,672 | |
| 48,742 | 1,298,071 | 152,965 | 7,578 | 150,025 | 3,264 | 101,098 |
| | | 2,967,467 | 115,500 | | | |
| | (1,124,030) | (2,269,259) | | | | |
| | (1,124,030) | 698,208 | 115,500 | | | |
| 48,742 | 174,041 | 851,173 | 123,078 | 150,025 | 3,264 | 101,098 |
| 909,772 | 4,767,041 | 7,688,449 | 3,448,496 | (280,955) | 134,719 | 473,968 |
| | 28,159 | | | | | |
| $ 958,514 | $ 4,969,241 | $ 8,539,622 | $ 3,571,574 | $ (130,930) | $ 137,983 | $ 575,066 |

(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, 2011

| | 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 | | | | 1,168,196 | |
| Charges for services | 158,522 | 2,408,075 | 3,671,856 | | 1,698,194 |
| Fines and forfeits | | | | | |
| Special assessment | | | | | |
| Interest income | 3,921 | 6 | 24,981 | | 5,017 |
| Miscellaneous | | | | | |
| Total revenues | 162,443 | 2,408,081 | 3,696,837 | 1,168,196 | 1,703,211 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | 115,007 | 2,260,913 | 2,951,793 | 1,171,096 | 1,590,000 |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | | | | | |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | | | 700,785 | | |
| Total expenditures | 115,007 | 2,260,913 | 3,652,578 | 1,171,096 | 1,590,000 |
| Excess (deficiency) of revenues over expenditures | 47,436 | 147,168 | 44,259 | (2,900) | 113,211 |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | |
| Total other financing sources (uses) | | | | | |
| Net change in fund balances | 47,436 | 147,168 | 44,259 | (2,900) | 113,211 |
| Fund balances (deficit) at beginning of year, as restated | 357,961 | 215,174 | 2,910,943 | | 534,774 |
| Change in nonspendable resources: | | | | | |
| Increase (decrease) in inventories | | | | | |
| Fund balances (deficit) at end of year | $ 405,397 | $ 362,342 | $ 2,955,202 | $ (2,900) | $ 647,985 |

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 |
|---|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ | $ |
| 50,000 | 466,836 | 5,280,503 | | 766,925 | | 1,519,609 | |
| | 1,264,043 | | | | 1,667,446 | | |
| | | | 3,128,884 | | | | |
| | 8,303 | 3,789 | 37,342 | 16,919 | 11,404 | 3,196 | 4,190 |
| 50,000 | 1,739,182 | 5,284,292 | 3,166,226 | 783,844 | 1,678,850 | 1,522,805 | 4,190 |
| | 1,592,576 | 5,171,801 | 1,617,290 | | 1,068,899 | 1,386,044 | 1,630 |
| 50,000 | | | | | | | |
| | | | | 1,097,028 | | | |
| | | 78,057 | 656,736 | | | | |
| 50,000 | 1,592,576 | 5,249,858 | 2,274,026 | 1,097,028 | 1,068,899 | 1,386,044 | 1,630 |
| | 146,606 | 34,434 | 892,200 | (313,184) | 609,951 | 136,761 | 2,560 |
| | | (48,231) | | | | | |
| | | (48,231) | | | | | |
| | 146,606 | (13,797) | 892,200 | (313,184) | 609,951 | 136,761 | 2,560 |
| | 320,209 | (32,634) | 2,556,868 | 2,214,638 | 1,103,484 | 157,750 | 507,152 |
| $ | $ 466,815 | $ (46,431) | $ 3,449,068 | $ 1,901,454 | $ 1,713,435 | $ 294,511 | $ 509,712 |

(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, 2011

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Diversion | Domestic Relations Mediation Education | Elections Grants | Emancipation Administrative Costs | Emergency Management | Environmental Services Environmental Health |
| REVENUES | | | | | | |
| Taxes | $ | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | | 15,334,189 |
| Intergovernmental | | | 53,615 | | 503,376 | |
| Charges for services | | 199,622 | | 881 | 158,881 | 4,070,921 |
| Fines and forfeits | 1,644,165 | | | | | 225,730 |
| Special assessment | | | | | | |
| Interest income | 18,878 | 2,776 | 23,855 | 41 | 1,766 | 67,870 |
| Miscellaneous | | | | | 500 | 7,164 |
| Total revenues | 1,663,043 | 202,398 | 77,470 | 922 | 664,523 | 19,705,874 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | 77,470 | | | |
| Public safety | 1,198,385 | | | | 810,620 | |
| Highways and streets | | | | | | |
| Health, welfare and sanitation | | 190,683 | | | | 18,217,197 |
| Culture and recreation | | | | | | |
| Education | | | | | | |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest | | | | | | |
| Other expenditures | | | | | | |
| Capital outlay | | | | | 49,294 | 178,459 |
| Total expenditures | 1,198,385 | 190,683 | 77,470 | | 859,914 | 18,395,656 |
| Excess (deficiency) of revenues over expenditures | 464,658 | 11,715 | | 922 | (195,391) | 1,310,218 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | | | | | |
| Transfers out | | | | | | (982,677) |
| Total other financing sources (uses) | | | | | | (982,677) |
| Net change in fund balances | 464,658 | 11,715 | | 922 | (195,391) | 327,541 |
| Fund balances (deficit) at beginning of year, as restated | 1,978,503 | 273,722 | | 3,639 | (32,144) | 7,872,395 |
| Change in nonspendable resources: | | | | | | |
| Increase (decrease) in inventories | | | | | | |
| Fund balances (deficit) at end of year | $ 2,443,161 | $ 285,437 | $ | $ 4,561 | $ (227,535) | $ 8,199,936 |

SPECIAL REVENUE FUNDS

| Environmental Services Grants | Expedited Child Support | Flood Control | Flood Control Grants | General Government Grants | Housing Authority | Human Services Grants | Inmate Health Services |
|---|---|---|---|---|---|---|---|
| $ | $ | $ 67,074,351 | $ | $ | $ | $ | $ |
| | | 379,767 | | | | | |
| 687,500 | | 158,645 | 376,161 | 3,290,643 | 19,362,071 | 48,463,259 | |
| | 656,201 | | | | 3,370,582 | | 63,378 |
| 1,519 | 4,194 | 750,684 | | 3,080 | 8,887 | | 160 |
| | | 3,586,445 | | | 70,178 | 500 | |
| 689,019 | 660,395 | 71,949,892 | 376,161 | 3,293,723 | 22,811,718 | 48,463,759 | 63,538 |
| | | | | 3,463,514 | | | |
| | | 33,046,076 | 398,379 | | | | |
| 689,773 | 1,118,680 | | | | 21,263,325 | 49,985,043 | |
| | | 1,309,220 | | | | 233,649 | |
| 689,773 | 1,118,680 | 34,355,296 | 398,379 | 3,463,514 | 21,263,325 | 50,218,692 | |
| (754) | (458,285) | 37,594,596 | (22,218) | (169,791) | 1,548,393 | (1,754,933) | 63,538 |
| | | | | 169,182 | | | |
| | | (40,000,000) | | | | | (600,000) |
| | | (40,000,000) | | 169,182 | | | (600,000) |
| (754) | (458,285) | (2,405,404) | (22,218) | (609) | 1,548,393 | (1,754,933) | (536,462) |
| (247) | 797,055 | 52,415,263 | | | 5,343,528 | (294,662) | 624,695 |
| | | (78,501) | | | | | |
| $ (1,001) | $ 338,770 | $ 49,931,358 | $ (22,218) | $ (609) | $ 6,891,921 | $ (2,049,595) | $ 88,233 |

(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, 2011

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Inmate Services | Judicial Enhancement | Justice Court Judicial Enhancement | Justice Courts Special Revenue | Justice Courts Photo Enforcement | Juvenile Probation Diversion |
| REVENUES | | | | | | |
| Taxes | $ | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | | |
| Intergovernmental | | | | | | |
| Charges for services | 11,143,912 | 1,801,256 | | 4,558,648 | 1,017,952 | 277,212 |
| Fines and forfeits | | | 909,563 | | | |
| Special assessment | | | | | | |
| Interest income | 71,918 | 13,968 | 9,865 | 767 | 7,916 | 6,917 |
| Miscellaneous | 3,441 | | | | | |
| Total revenues | 11,219,271 | 1,815,224 | 919,428 | 4,559,415 | 1,025,868 | 284,129 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | | | | |
| Public safety | 10,737,397 | 1,212,774 | 814,308 | 5,262,499 | 1,382,828 | 358,529 |
| Highways and streets | | | | | | |
| Health, welfare and sanitation | | | | | | |
| Culture and recreation | | | | | | |
| Education | | | | | | |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest | | | | | | |
| Other expenditures | | | | | | |
| Capital outlay | | | | 7,302 | 7,114 | |
| Total expenditures | 10,737,397 | 1,212,774 | 814,308 | 5,269,801 | 1,389,942 | 358,529 |
| Excess (deficiency) of revenues over expenditures | 481,874 | 602,450 | 105,120 | (710,386) | (364,074) | (74,400) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | | | | | |
| Transfers out | | | | | | |
| Total other financing sources (uses) | | | | | | |
| Net change in fund balances | 481,874 | 602,450 | 105,120 | (710,386) | (364,074) | (74,400) |
| Fund balances (deficit) at beginning of year, as restated | 8,212,216 | 1,318,846 | 996,874 | 773,466 | 891,654 | 902,681 |
| Change in nonspendable resources: | | | | | | |
| Increase (decrease) in inventories | | | | | | |
| Fund balances (deficit) at end of year | $ 8,694,090 | $ 1,921,296 | $ 1,101,994 | $ 63,080 | $ 527,580 | $ 828,281 |

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 |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ 20,168,753 |
| 3,676,174 | | | | | | 274,312 |
| | 530,512 | | 1,880,355 | 1,514,755 | 59,000 | 2,427,902 |
| | 3,641,089 | | 880 | 1,061 | | 786,649 |
| 10,796 | 4,322 | 865 | 15,268 | 13,129 | 97 | 117,787 |
| | | 8,025 | 143,421 | 18,575 | | 359,003 |
| 3,686,970 | 4,175,923 | 8,890 | 2,039,924 | 1,547,520 | 59,097 | 24,134,406 |
| 3,738,178 | 4,203,191 | 20,086 | | 1,119,275 | 59,000 | |
| | | | 1,849,193 | | | 19,963,927 |
| | | | 139,619 | | | 147,276 |
| 3,738,178 | 4,203,191 | 20,086 | 1,988,812 | 1,119,275 | 59,000 | 20,111,203 |
| (51,208) | (27,268) | (11,196) | 51,112 | 428,245 | 97 | 4,023,203 |
| (36,215) | | | (29,753) | | | (231,582) |
| (36,215) | | | (29,753) | | | (231,582) |
| (87,423) | (27,268) | (11,196) | 21,359 | 428,245 | 97 | 3,791,621 |
| (126,375) | 839,234 | 83,699 | 1,893,168 | 1,319,555 | 2,090 | 11,945,652 |
| $ (213,798) | $ 811,966 | $ 72,503 | $ 1,914,527 | $ 1,747,800 | $ 2,187 | $ 15,737,273 |

(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, 2011

| | SPECIAL REVENUE FUNDS | | | | |
|---|---|---|---|---|---|
| | Library District Grants | Medical Examiner Grants | Palo Verde | Parks and Recreation Grants | Parks Donations |
| REVENUES | | | | | |
| Taxes | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | |
| Intergovernmental | 36,380 | 55,753 | 418,829 | 71,158 | |
| Charges for services | | | | | |
| Fines and forfeits | | | | | |
| Special assessment | | | | | |
| Interest income | | | 5,139 | 175 | 5,653 |
| Miscellaneous | | | | | 21,665 |
| Total revenues | 36,380 | 55,753 | 423,968 | 71,333 | 27,318 |
| EXPENDITURES | | | | | |
| Current: | | | | | |
| General government | | | | | |
| Public safety | | 56,198 | 410,787 | | |
| Highways and streets | | | | | |
| Health, welfare and sanitation | | | | | |
| Culture and recreation | 70,000 | | | 73,249 | 118,776 |
| Education | | | | | |
| Debt service: | | | | | |
| Principal | | | | | |
| Interest | | | | | |
| Other expenditures | | | | | |
| Capital outlay | | | 7,357 | | |
| Total expenditures | 70,000 | 56,198 | 418,144 | 73,249 | 118,776 |
| Excess (deficiency) of revenues over expenditures | (33,620) | (445) | 5,824 | (1,916) | (91,458) |
| OTHER FINANCING SOURCES (USES) | | | | | |
| Transfers in | | | | | |
| Transfers out | | | | | |
| Total other financing sources (uses) | | | | | |
| Net change in fund balances | (33,620) | (445) | 5,824 | (1,916) | (91,458) |
| Fund balances (deficit) at beginning of year, as restated | 33,620 | | 435,957 | | 705,593 |
| Change in nonspendable resources: | | | | | |
| Increase (decrease) in inventories | | | | | |
| Fund balances (deficit) at end of year | $ | $ (445) | $ 441,781 | $ (1,916) | $ 614,135 |

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 |
|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ |
| | | | 2,677,829 | | | |
| | | | | | | 451,420 |
| 2,414,929 | | 170,842 | 4,262,202 | 480,863 | 1,403,199 | |
| | | | 138,245 | | | |
| 12,861 | 687 | 3,593 | 19,637 | 3,944 | 8,103 | |
| 1,362,635 | 263,836 | 2,680 | 15,041 | | | |
| 3,790,425 | 264,523 | 177,115 | 7,112,954 | 484,807 | 1,411,302 | 451,420 |
| | | | 7,819,119 | 580,412 | 861,920 | 459,475 |
| 3,760,718 | 151,517 | 289,811 | | | | |
| 37,045 | | | | | | |
| 3,797,763 | 151,517 | 289,811 | 7,819,119 | 580,412 | 861,920 | 459,475 |
| (7,338) | 113,006 | (112,696) | (706,165) | (95,605) | 549,382 | (8,055) |
| 108,483 | | | 36,495 | | | |
| (250,435) | (108,483) | | (14,412) | | | |
| (141,952) | (108,483) | | 22,083 | | | |
| (149,290) | 4,523 | (112,696) | (684,082) | (95,605) | 549,382 | (8,055) |
| 1,952,257 | 28,748 | 389,447 | 2,811,095 | 579,135 | 771,975 | |
| $ 1,802,967 | $ 33,271 | $ 276,751 | $ 2,127,013 | $ 483,530 | $ 1,321,357 | $ (8,055) |

(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, 2011

| | SPECIAL REVENUE FUNDS | | | | | |
|---|---|---|---|---|---|---|
| | Public Defender Training | Public Health | Public Health Fees | Recorder's Surcharge | School Communication Expense | School Grants |
| REVENUES | | | | | | |
| Taxes | $ | $ | $ | $ | $ | $ |
| Licenses and permits | | | | | | |
| Intergovernmental | 427,603 | 41,234,561 | | | | 1,370,982 |
| Charges for services | | 669,192 | 4,568,820 | 4,368,608 | 70,045 | |
| Fines and forfeits | | | | | | |
| Special assessment | | | | | | |
| Interest income | 1,539 | | 42,152 | 41,279 | | 895 |
| Miscellaneous | 5,930 | 1,608 | | | | 49 |
| Total revenues | 435,072 | 41,905,361 | 4,610,972 | 4,409,887 | 70,045 | 1,371,926 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | | 3,696,123 | | |
| Public safety | 411,099 | | | | | |
| Highways and streets | | | | | | |
| Health, welfare and sanitation | | 43,517,387 | 4,022,170 | | | |
| Culture and recreation | | | | | | |
| Education | | | | | 55,697 | 1,378,461 |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest | | | | | | |
| Other expenditures | | | | | | |
| Capital outlay | | 297,953 | 58,850 | 221,107 | | 11,744 |
| Total expenditures | 411,099 | 43,815,340 | 4,081,020 | 3,917,230 | 55,697 | 1,390,205 |
| Excess (deficiency) of revenues over expenditures | 23,973 | (1,909,979) | 529,952 | 492,657 | 14,348 | (18,279) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | | 29,089 | | | |
| Transfers out | | (99,022) | | | | |
| Total other financing sources (uses) | | (99,022) | 29,089 | | | |
| Net change in fund balances | 23,973 | (2,009,001) | 559,041 | 492,657 | 14,348 | (18,279) |
| Fund balances (deficit) at beginning of year, as restated | 179,110 | (1,727,140) | 4,771,984 | 4,942,886 | 39,187 | (33,475) |
| Change in nonspendable resources: | | | | | | |
| Increase (decrease) in inventories | | (144,889) | (29,416) | | | |
| Fund balances (deficit) at end of year | $ 203,083 | $ (3,881,030) | $ 5,301,609 | $ 5,435,543 | $ 53,535 | $ (51,754) |

SPECIAL REVENUE FUNDS

| School Transportation | Sheriff Donations | Sheriff Grants | Sheriff Jail Enhancement | Sheriff RICO | Small School Service | Solid Waste Grants | Solid Waste Management |
|---|---|---|---|---|---|---|---|
| $ | $ | $ | $ | $ | $ | $ | $ |
| 465,443 | | 6,567,119 | 1,610,629 | | 109,657 | 80,387 | |
| | | | | | | | 87,060 |
| | | 1,140,627 | | 1,740,665 | | | |
| | 1,052 | 1,577 | | | 1,251 | | 32,296 |
| | 33,740 | | | | | | 149,377 |
| 465,443 | 34,792 | 7,709,323 | 1,610,629 | 1,740,665 | 110,908 | 80,387 | 268,733 |
| | 32,307 | 6,258,824 | 379,437 | 1,686,077 | | | |
| | | | | | | 15,359 | 6,387,808 |
| 316,127 | | | | | 153,927 | | |
| | | 2,438,775 | | 61,966 | | | 98,838 |
| 316,127 | 32,307 | 8,697,599 | 379,437 | 1,748,043 | 153,927 | 15,359 | 6,486,646 |
| 149,316 | 2,485 | (988,276) | 1,231,192 | (7,378) | (43,019) | 65,028 | (6,217,913) |
| | | (43,659) | | | | | (18,198) |
| | | (43,659) | | | | | (18,198) |
| 149,316 | 2,485 | (1,031,935) | 1,231,192 | (7,378) | (43,019) | 65,028 | (6,236,111) |
| 215,605 | 105,651 | (668,500) | 1,366,514 | | 162,105 | (65,028) | 8,246,578 |
| $ 364,921 | $ 108,136 | $ (1,700,435) | $ 2,597,706 | $ (7,378) | $ 119,086 | $ | $ 2,010,467 |

(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, 2011

| | 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 | | | | | | 931,160 |
| Intergovernmental | | | | | 584,213 | 93,969,054 |
| Charges for services | 120,743 | | 2,611,527 | 287,411 | | 173,433 |
| Fines and forfeits | | | | | | |
| Special assessment | | 5,432,863 | | | | |
| Interest income | 1,369 | 33,973 | 1,823 | | | 558,479 |
| Miscellaneous | | | | | | 784,349 |
| Total revenues | 122,112 | 5,466,836 | 2,613,350 | 287,411 | 584,213 | 96,416,475 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | | 276,151 | | |
| Public safety | 115,921 | 4,879,168 | 2,859,522 | | | |
| Highways and streets | | | | | 269,387 | 53,028,083 |
| Health, welfare and sanitation | | | | | | |
| Culture and recreation | | | | | | |
| Education | | | | | | |
| Debt service: | | | | | | |
| Principal | | | | | | |
| Interest | | | | | | |
| Other expenditures | | | | | | |
| Capital outlay | | | | | 303,408 | 3,271,744 |
| Total expenditures | 115,921 | 4,879,168 | 2,859,522 | 276,151 | 572,795 | 56,299,827 |
| Excess (deficiency) of revenues over expenditures | 6,191 | 587,668 | (246,172) | 11,260 | 11,418 | 40,116,648 |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | | | | | |
| Transfers out | | | | | | (36,851,957) |
| Total other financing sources (uses) | | | | | | (36,851,957) |
| Net change in fund balances | 6,191 | 587,668 | (246,172) | 11,260 | 11,418 | 3,264,691 |
| Fund balances (deficit) at beginning of year, as restated | 137,058 | 2,657,072 | 405,116 | 278,170 | (27,169) | 27,697,101 |
| Change in nonspendable resources: | | | | | | |
| Increase (decrease) in inventories | | | | | | 309,528 |
| Fund balances (deficit) at end of year | $ 143,249 | $ 3,244,740 | $ 158,944 | $ 289,430 | $ (15,751) | $ 31,271,320 |

| SPECIAL REVENUE FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|
| Trial Court Grants | Trial Court Special Revenue | Victim Compensation Interest | Victim Compensation Restitution | Victim Location | Waste Management | Waste Tire | Total |
| $ | $ | $ | $ | $ | $ | $ | $ 87,243,104 |
| | | | | | | | 39,041,819 |
| 1,403,683 | | | | | | 4,357,598 | 261,174,477 |
| 739,958 | 5,714,397 | | | | 157,969 | 205,194 | 89,853,251 |
| | | 20,079 | 128,366 | | | | 19,737,598 |
| | | | | | | | 5,432,863 |
| | 13,840 | 6,392 | 8,410 | 8,485 | 5,286 | 6,736 | 2,319,129 |
| | 15,269 | 500 | | | | | 8,193,933 |
| 2,143,641 | 5,743,506 | 26,971 | 136,776 | 8,485 | 163,255 | 4,569,528 | 512,996,174 |
| | | | | | | | 7,513,258 |
| 2,021,509 | 6,828,846 | 11,062 | | 42,553 | 120,018 | | 136,467,935 |
| | | | | | | | 53,297,470 |
| | | | | | | 5,042,606 | 187,532,291 |
| | | | | | | | 29,312,823 |
| | | | | | | | 6,783,703 |
| | 643,369 | | | | | | 12,220,009 |
| 2,021,509 | 7,472,215 | 11,062 | | 42,553 | 120,018 | 5,042,606 | 433,127,489 |
| 122,132 | (1,728,709) | 15,909 | 136,776 | (34,068) | 43,237 | (473,078) | 79,868,685 |
| | | | | | | | 3,681,698 |
| | | | | | | | (82,855,457) |
| | | | | | | | (79,173,759) |
| 122,132 | (1,728,709) | 15,909 | 136,776 | (34,068) | 43,237 | (473,078) | 694,926 |
| (151,702) | 2,790,518 | 763,302 | 947,300 | 180,821 | 448,999 | 1,576,397 | 196,353,844 |
| | | | | | | | 84,881 |
| $ (29,570) | $ 1,061,809 | $ 779,211 | $ 1,084,076 | $ 146,753 | $ 492,236 | $ 1,103,319 | $ 197,133,651 |

(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, 2011

| | DEBT SERVICE FUNDS | | | CAPITAL PROJECTS FUNDS | | |
|---|---|---|---|---|---|---|
| | Special Assessment | Stadium District Debt Service | Total | County Improvement | Detention Technology Capital Improvement | Flood Control Capital Projects |
| REVENUES | | | | | | |
| Taxes | $ | $ 4,988,266 | $ 4,988,266 | $ | $ | $ |
| Licenses and permits | | | | | | |
| Intergovernmental | | | | | | 6,962,793 |
| Charges for services | 28,253 | | 28,253 | | | |
| Fines and forfeits | | | | | | |
| Special assessment | | | | | | |
| Interest income | | 334,114 | 334,114 | | | |
| Miscellaneous | | | | | | |
| Total revenues | 28,253 | 5,322,380 | 5,350,633 | | | 6,962,793 |
| EXPENDITURES | | | | | | |
| Current: | | | | | | |
| General government | | | | | | |
| Public safety | | | | | | |
| Highways and streets | | | | | | |
| Health, welfare and sanitation | | | | | | |
| Culture and recreation | | | | | | |
| Education | | | | | | |
| Debt service: | | | | | | |
| Principal | 53,909 | 4,569,241 | 4,623,150 | | | |
| Interest | 11,082 | 2,028,694 | 2,039,776 | | | |
| Other expenditures | | 1,249 | 1,249 | | | |
| Capital outlay | | | | | 841,877 | 52,706,577 |
| Total expenditures | 64,991 | 6,599,184 | 6,664,175 | | 841,877 | 52,706,577 |
| Excess (deficiency) of revenues over expenditures | (36,738) | (1,276,804) | (1,313,542) | | (841,877) | (45,743,784) |
| OTHER FINANCING SOURCES (USES) | | | | | | |
| Transfers in | | 1,179,241 | 1,179,241 | | 10,000,000 | 40,000,000 |
| Transfers out | | (115,500) | (115,500) | (12,753) | | |
| Total other financing sources (uses) | | 1,063,741 | 1,063,741 | (12,753) | 10,000,000 | 40,000,000 |
| Net change in fund balances | (36,738) | (213,063) | (249,801) | (12,753) | 9,158,123 | (5,743,784) |
| Fund balances (deficit) at beginning of year, as restated | 134,815 | 9,468,739 | 9,603,554 | 12,753 | | 37,521,531 |
| Change in nonspendable resources: | | | | | | |
| Increase (decrease) in inventories | | | | | | |
| Fund balances (deficit) at end of year | $ 98,077 | $ 9,255,676 | $ 9,353,753 | $ | $ 9,158,123 | $ 31,777,747 |

| CAPITAL PROJECTS FUNDS | | | | | | | |
|---|---|---|---|---|---|---|---|
| Inter-governmental Capital Projects | Library District Capital Improvement | Long Term Project Reserve | Special Improvement Districts | Technology Capital Improvement | Transportation Capital Projects | Total | Total Nonmajor Governmental Funds |
| $ | $ | $ 1,667 | $ | $ | $ | $ 1,667 | $ 92,233,037 |
| | | | | | | | 39,041,819 |
| | 540,000 | | | | 15,906,820 | 23,409,613 | 284,584,090 |
| | | | | | 19,037,129 | 19,037,129 | 108,918,633 |
| | | | | | | | 19,737,598 |
| | | | | | | | 5,432,863 |
| 20,188 | 15,559 | 1,452 | 78 | | | 37,277 | 2,690,520 |
| | 43,625 | 1,024,842 | 438,281 | | | 1,506,748 | 9,700,681 |
| 20,188 | 599,184 | 1,027,961 | 438,359 | | 34,943,949 | 43,992,434 | 562,339,241 |
| | | | | | | | 7,513,258 |
| | | | | | | | 135,121,465 |
| | | | | | | | 53,297,470 |
| | | | | | | | 187,532,291 |
| | | | | | | | 29,312,823 |
| | | | | | | | 6,783,703 |
| | | | | | | | 4,623,150 |
| | | | | | | | 2,039,776 |
| | | | | | | | 1,249 |
| 321,081 | 4,433,162 | 2,500 | 8,507 | 2,205,365 | 82,086,061 | 142,605,130 | 156,171,609 |
| 321,081 | 4,433,162 | 2,500 | 8,507 | 2,205,365 | 82,086,061 | 142,605,130 | 582,396,794 |
| (300,893) | (3,833,978) | 1,025,461 | 429,852 | (2,205,365) | (47,142,112) | (98,612,696) | (20,057,553) |
| 305,585 | 231,582 | 1,090,018 | | 151,700,000 | 36,798,427 | 240,125,612 | 244,986,551 |
| | | (2,967,467) | | | | (2,980,220) | (85,951,177) |
| 305,585 | 231,582 | (1,877,449) | | 151,700,000 | 36,798,427 | 237,145,392 | 159,035,374 |
| 4,692 | (3,602,396) | (851,988) | 429,852 | 149,494,635 | (10,343,685) | 138,532,696 | 138,977,821 |
| 2,448,177 | 5,258,473 | 10,002,435 | 17,175 | | 53,014,090 | 108,274,634 | 314,232,032 |
| | | | | | | | 84,881 |
| $ 2,452,869 | $ 1,656,077 | $ 9,150,447 | $ 447,027 | $ 149,494,635 | $ 42,670,405 | $ 246,807,330 | $ 453,294,734 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 8,370,840 | $ 8,370,840 | $ 9,241,497 | $ 870,657 |
| Fines and forfeits | 3,634,525 | 3,634,525 | 3,763,719 | 129,194 |
| Interest income | | | 10,761 | 10,761 |
| Total revenues | 12,005,365 | 12,005,365 | 13,015,977 | 1,010,612 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 12,288,792 | 12,288,792 | 12,174,032 | 114,760 |
| Total expenditures | 12,288,792 | 12,288,792 | 12,174,032 | 114,760 |
| Excess (deficiency) of revenues over expenditures | (283,427) | (283,427) | 841,945 | 1,125,372 |
| Net change in fund balances | (283,427) | (283,427) | 841,945 | 1,125,372 |
| Fund balance – beginning | 339,339 | 339,339 | 1,504,963 | 1,165,624 |
| Fund balance – ending | $ 55,912 | $ 55,912 | $ 2,346,908 | $ 2,290,996 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 5,537,936 | $ 6,165,967 | $ 4,355,819 | $ (1,810,148) |
| Charges for services | 581,703 | 581,703 | 523,570 | (58,133) |
| Interest income | | | 2,752 | 2,752 |
| Total revenues | 6,119,639 | 6,747,670 | 4,882,141 | (1,865,529) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 6,119,639 | 6,747,670 | 4,869,403 | 1,878,267 |
| Total expenditures | 6,119,639 | 6,747,670 | 4,869,403 | 1,878,267 |
| Excess of revenues over expenditures | | | 12,738 | 12,738 |
| OTHER FINANCING USES | | | | |
| Transfers out | | | (41,077) | (41,077) |
| Total other financing uses | | | (41,077) | (41,077) |
| Net change in fund balances | | | (28,339) | (28,339) |
| Fund deficit – beginning | (46,048) | (46,048) | (181,632) | (135,584) |
| Fund deficit – ending | $ (46,048) | $ (46,048) | $ (209,971) | $ (163,923) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 10,226,243 | $ 10,226,243 | $ 9,483,168 | $ (743,075) |
| Charges for services | 386,087 | 386,087 | 367,945 | (18,142) |
| Fines and forfeits | 2,270,000 | 2,270,000 | 2,161,576 | (108,424) |
| Interest income | 45,000 | 45,000 | 16,971 | (28,029) |
| Miscellaneous | 7,500 | 7,500 | 19,929 | 12,429 |
| Total revenues | 12,934,830 | 12,934,830 | 12,049,589 | (885,241) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 13,005,400 | 13,020,862 | 11,061,575 | 1,959,287 |
| Total expenditures | 13,005,400 | 13,020,862 | 11,061,575 | 1,959,287 |
| Excess (deficiency) of revenues over expenditures | (70,570) | (86,032) | 988,014 | 1,074,046 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | | 265,176 | 255,482 | (9,694) |
| Transfers out | (545,444) | (555,138) | | 555,138 |
| Total other financing sources (uses) | (545,444) | (289,962) | 255,482 | 545,444 |
| Net change in fund balances | (616,014) | (375,994) | 1,243,496 | 1,619,490 |
| Fund balance – beginning | 1,320,941 | 1,320,941 | 2,144,395 | 823,454 |
| Fund balance – ending | $ 704,927 | $ 944,947 | $ 3,387,891 | $ 2,442,944 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 4,107,047 | $ 4,271,729 | $ 3,486,538 | $ (785,191) |
| Total revenues | 4,107,047 | 4,271,729 | 3,486,538 | (785,191) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 4,043,404 | 4,208,086 | 3,426,060 | 782,026 |
| Total expenditures | 4,043,404 | 4,208,086 | 3,426,060 | 782,026 |
| Excess of revenues over expenditures | 63,643 | 63,643 | 60,478 | (3,165) |
| OTHER FINANCING USES | | | | |
| Transfers out | (63,643) | (63,643) | | 63,643 |
| Total other financing uses | (63,643) | (63,643) | | 63,643 |
| Net change in fund balances | | | 60,478 | 60,478 |
| Fund deficit – beginning | (283,984) | (283,984) | (106,492) | 177,492 |
| Fund deficit – ending | $ (283,984) | $ (283,984) | $ (46,014) | $ 237,970 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 15,985 | $ 15,985 | $ 13,120 | $ (2,865) |
| Charges for services | 3,253,271 | 3,253,271 | 3,329,503 | 76,232 |
| Fines and forfeits | 4,172 | 4,172 | 3,149 | (1,023) |
| Interest income | 5,000 | 5,000 | 9,273 | 4,273 |
| Miscellaneous | 17,274 | 17,274 | | (17,274) |
| Total revenues | 3,295,702 | 3,295,702 | 3,355,045 | 59,343 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 2,967,433 | 2,967,433 | 2,949,913 | 17,520 |
| Capital outlay | 225,000 | 225,000 | 115,269 | 109,731 |
| Total expenditures | 3,192,433 | 3,192,433 | 3,065,182 | 127,251 |
| Excess of revenues over expenditures | 103,269 | 103,269 | 289,863 | 186,594 |
| OTHER FINANCING USES | | | | |
| Transfers out | (328,269) | (328,269) | (106,467) | 221,802 |
| Total other financing uses | (328,269) | (328,269) | (106,467) | 221,802 |
| Net change in fund balances | (225,000) | (225,000) | 183,396 | 408,396 |
| Fund balance – beginning | 1,094,560 | 1,094,560 | 1,183,549 | 88,989 |
| Fund balance - ending | $ 869,560 | $ 869,560 | $ 1,366,945 | $ 497,385 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 100,000 | $ 100,000 | $ 58,412 | $ (41,588) |
| Interest income | 3,000 | 3,000 | 10,985 | 7,985 |
| Miscellaneous | 1,469,785 | 1,469,785 | 1,311,266 | (158,519) |
| Total revenues | 1,572,785 | 1,572,785 | 1,380,663 | (192,122) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 1,572,785 | 1,572,785 | 1,331,921 | 240,864 |
| Total expenditures | 1,572,785 | 1,572,785 | 1,331,921 | 240,864 |
| Excess of revenues over expenditures | | | 48,742 | 48,742 |
| Net change in fund balances | | | 48,742 | 48,742 |
| Fund balance – beginning | 1,106,735 | 1,106,735 | 909,772 | (196,963) |
| Fund balance – ending | $ 1,106,735 | $ 1,106,735 | $ 958,514 | $ (148,221) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 8,504,559 | $ 8,504,559 | $ 7,046,960 | $ (1,457,599) |
| Charges for services | 1,990,116 | 1,990,116 | 2,059,073 | 68,957 |
| Interest income | 150,000 | 150,000 | 41,170 | (108,830) |
| Miscellaneous | 4,712 | 4,712 | 5,707 | 995 |
| Total revenues | 10,649,387 | 10,649,387 | 9,152,910 | (1,496,477) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 8,343,833 | 8,343,833 | 7,854,839 | 488,994 |
| Capital outlay | 187,750 | 187,750 | | 187,750 |
| Total expenditures | 8,531,583 | 8,531,583 | 7,854,839 | 676,744 |
| Excess of revenues over expenditures | 2,117,804 | 2,117,804 | 1,298,071 | (819,733) |
| OTHER FINANCING USES | | | | |
| Transfers out | (1,639,140) | (1,712,042) | (1,124,030) | 588,012 |
| Total other financing uses | (1,639,140) | (1,712,042) | (1,124,030) | 588,012 |
| Net change in fund balances | 478,664 | 405,762 | 174,041 | (231,721) |
| Fund balance – beginning | 4,710,644 | 4,710,644 | 4,767,041 | 56,397 |
| Changes in nonspendable resources: | | | | |
| Increase in inventories | | | 28,159 | 28,159 |
| Fund balance – ending | $ 5,189,308 | $ 5,116,406 | $ 4,969,241 | $ (147,165) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 3,172,991 | $ 3,172,991 | $ 3,175,626 | $ 2,635 |
| Charges for services | 1,196,092 | 1,196,092 | 1,071,278 | (124,814) |
| Interest income | 75,000 | 75,000 | 62,672 | (12,328) |
| Miscellaneous | | | 3,100 | 3,100 |
| Total revenues | 4,444,083 | 4,444,083 | 4,312,676 | (131,407) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 3,754,472 | 5,154,472 | 3,014,638 | 2,139,834 |
| Capital outlay | | | 1,145,073 | (1,145,073) |
| Total expenditures | 3,754,472 | 5,154,472 | 4,159,711 | 994,761 |
| Excess (deficiency) of revenues over expenditures | 689,611 | (710,389) | 152,965 | 863,354 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 2,097,500 | 3,497,500 | 2,967,467 | (530,033) |
| Transfers out | (2,787,111) | (2,787,111) | (2,269,259) | 517,852 |
| Total other financing sources (uses) | (689,611) | 710,389 | 698,208 | (12,181) |
| Net change in fund balances | | | 851,173 | 851,173 |
| Fund balance – beginning | 7,348,557 | 7,348,557 | 7,688,449 | 339,892 |
| Fund balance – ending | $ 7,348,557 | $ 7,348,557 | $ 8,539,622 | $ 1,191,065 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest income | $ 24,750 | $ 24,750 | $ 28,572 | $ 3,822 |
| Total revenues | 24,750 | 24,750 | 28,572 | 3,822 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 99,143 | 99,143 | 20,994 | 78,149 |
| Total expenditures | 99,143 | 99,143 | 20,994 | 78,149 |
| Excess (deficiency) of revenues over expenditures | (74,393) | (74,393) | 7,578 | 81,971 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | | 115,500 | 115,500 | |
| Total other financing sources | | 115,500 | 115,500 | |
| Net change in fund balances | (74,393) | 41,107 | 123,078 | 81,971 |
| Fund balance – beginning | 3,251,965 | 3,251,965 | 3,448,496 | 196,531 |
| Fund balance – ending | $ 3,177,572 | $ 3,293,072 | $ 3,571,574 | $ 278,502 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 16,980,470 | $ 11,240,382 | $ 10,557,977 | $ (682,405) |
| Total revenues | 16,980,470 | 11,240,382 | 10,557,977 | (682,405) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 16,933,099 | 11,193,011 | 10,407,952 | 785,059 |
| Total expenditures | 16,933,099 | 11,193,011 | 10,407,952 | 785,059 |
| Excess of revenues over expenditures | 47,371 | 47,371 | 150,025 | 102,654 |
| OTHER FINANCING USES | | | | |
| Transfers out | (47,371) | (47,371) | | 47,371 |
| Total other financing uses | (47,371) | (47,371) | | 47,371 |
| Net change in fund balances | | | 150,025 | 150,025 |
| Fund balance (deficit)– beginning | | | (280,955) | (280,955) |
| Fund balance (deficit) – ending | $ | $ | $ (130,930) | $ (130,930) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 344,500 | $ 344,500 | $ 303,151 | $ (41,349) |
| Interest income | 1,500 | 1,500 | 1,785 | 285 |
| Total revenues | 346,000 | 346,000 | 304,936 | (41,064) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 346,000 | 421,000 | 301,672 | 119,328 |
| Total expenditures | 346,000 | 421,000 | 301,672 | 119,328 |
| Excess (deficiency) of revenues over expenditures | | (75,000) | 3,264 | 78,264 |
| Net change in fund balances | | (75,000) | 3,264 | 78,264 |
| Fund balance – beginning | 171,271 | 171,271 | 134,719 | (36,552) |
| Fund balance – ending | $ 171,271 | $ 96,271 | $ 137,983 | $ 41,712 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 87,000 | $ 87,000 | $ 95,475 | $ 8,475 |
| Interest income | 8,000 | 8,000 | 5,623 | (2,377) |
| Total revenues | 95,000 | 95,000 | 101,098 | 6,098 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 75,000 | 75,000 | | 75,000 |
| Total expenditures | 75,000 | 75,000 | | 75,000 |
| Excess of revenues over expenditures | 20,000 | 20,000 | 101,098 | 81,098 |
| Net change in fund balances | 20,000 | 20,000 | 101,098 | 81,098 |
| Fund balance – beginning | 457,319 | 457,319 | 473,968 | 16,649 |
| Fund balance – ending | $ 477,319 | $ 477,319 | $ 575,066 | $ 97,747 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 111,007 | $ 111,007 | $ 158,522 | $ 47,515 |
| Interest income | 4,000 | 4,000 | 3,921 | (79) |
| Total revenues | 115,007 | 115,007 | 162,443 | 47,436 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 115,007 | 115,007 | 115,007 | |
| Total expenditures | 115,007 | 115,007 | 115,007 | |
| Excess of revenues over expenditures | | | 47,436 | 47,436 |
| Net change in fund balances | | | 47,436 | 47,436 |
| Fund balance – beginning | 323,407 | 323,407 | 357,961 | 34,554 |
| Fund balance – ending | $ 323,407 | $ 323,407 | $ 405,397 | $ 81,990 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 2,408,495 | $ 2,633,772 | $ 2,408,075 | $ (225,697) |
| Interest income | | | 6 | 6 |
| Total revenues | 2,408,495 | 2,633,772 | 2,408,081 | (225,691) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 2,433,495 | 2,658,772 | 2,260,913 | 397,859 |
| Total expenditures | 2,433,495 | 2,658,772 | 2,260,913 | 397,859 |
| Excess (deficiency) of revenues over expenditures | (25,000) | (25,000) | 147,168 | 172,168 |
| Net change in fund balances | (25,000) | (25,000) | 147,168 | 172,168 |
| Fund balance – beginning | 82,350 | 82,350 | 215,174 | 132,824 |
| Fund balance – ending | $ 57,350 | $ 57,350 | $ 362,342 | $ 304,992 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 3,571,000 | $ 3,571,000 | $ 3,671,856 | $ 100,856 |
| Interest income | 27,000 | 27,000 | 24,981 | (2,019) |
| Total revenues | 3,598,000 | 3,598,000 | 3,696,837 | 98,837 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 4,548,000 | 4,548,000 | 2,951,793 | 1,596,207 |
| Capital outlay | 380,000 | 380,000 | 700,785 | (320,785) |
| Total expenditures | 4,928,000 | 4,928,000 | 3,652,578 | 1,275,422 |
| Excess (deficiency) of revenues over expenditures | (1,330,000) | (1,330,000) | 44,259 | 1,374,259 |
| Net change in fund balances | (1,330,000) | (1,330,000) | 44,259 | 1,374,259 |
| Fund balance – beginning | 1,887,659 | 1,887,659 | 2,910,943 | 1,023,284 |
| Fund balance – ending | $ 557,659 | $ 557,659 | $ 2,955,202 | $ 2,397,543 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,350,280 | $ 1,834,946 | $ 1,168,196 | $ (666,750) |
| Total revenues | 1,350,280 | 1,834,946 | 1,168,196 | (666,750) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,350,280 | 1,834,946 | 1,171,096 | 663,850 |
| Total expenditures | 1,350,280 | 1,834,946 | 1,171,096 | 663,850 |
| Excess (deficiency)of revenues over expenditures | | | (2,900) | (2,900) |
| Net change in fund balances | | | (2,900) | (2,900) |
| Fund balance – beginning | | | | |
| Fund balance (deficit)– ending | $ | $ | $ (2,900) | $ (2,900) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,382,730 | $ 1,382,730 | $ 1,698,194 | $ 315,464 |
| Interest income | 7,270 | 7,270 | 5,017 | (2,253) |
| Total revenues | 1,390,000 | 1,390,000 | 1,703,211 | 313,211 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,390,000 | 1,590,000 | 1,590,000 | |
| Total expenditures | 1,390,000 | 1,590,000 | 1,590,000 | |
| Excess (deficiency) of revenues over expenditures | | (200,000) | 113,211 | 313,211 |
| Net change in fund balances | | (200,000) | 113,211 | 313,211 |
| Fund balance – beginning | 387,127 | 387,127 | 534,774 | 147,647 |
| Fund balance – ending | $ 387,127 | $ 187,127 | $ 647,985 | $ 460,858 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 50,000 | $ 50,000 | $ 50,000 | $ |
| Total revenues | 50,000 | 50,000 | 50,000 | |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 50,000 | 50,000 | 50,000 | |
| Total expenditures | 50,000 | 50,000 | 50,000 | |
| Excess of revenues over expenditures | | | | |
| Net change in fund balances | | | | |
| Fund balance (deficit) – beginning | (1,678) | (1,678) | | 1,678 |
| Fund balance (deficit) – ending | $ (1,678) | $ (1,678) | $ | $ 1,678 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 456,379 | $ 520,000 | $ 466,836 | $ (53,164) |
| Charges for services | 938,795 | 1,264,043 | 1,264,043 | |
| Interest income | 4,826 | 4,826 | 8,303 | 3,477 |
| Total revenues | 1,400,000 | 1,788,869 | 1,739,182 | (49,687) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,400,000 | 1,822,754 | 1,592,576 | 230,178 |
| Total expenditures | 1,400,000 | 1,822,754 | 1,592,576 | 230,178 |
| Excess (deficiency) of revenues over expenditures | | (33,885) | 146,606 | 180,491 |
| Net change in fund balances | | (33,885) | 146,606 | 180,491 |
| Fund balance – beginning | 84,504 | 84,504 | 320,209 | 235,705 |
| Fund balance – ending | $ 84,504 | $ 50,619 | $ 466,815 | $ 416,196 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 7,776,090 | $ 7,776,090 | $ 5,280,503 | $ (2,495,587) |
| Interest income | 16,000 | 16,000 | 3,789 | (12,211) |
| Total revenues | 7,792,090 | 7,792,090 | 5,284,292 | (2,507,798) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 7,792,090 | 7,792,090 | 5,171,801 | 2,620,289 |
| Capital outlay | | | 78,057 | (78,057) |
| Total expenditures | 7,792,090 | 7,792,090 | 5,249,858 | 2,542,232 |
| Excess of revenues over expenditures | | | 34,434 | 34,434 |
| OTHER FINANCING USES | | | | |
| Transfers out | | | (48,231) | (48,231) |
| Total other financing uses | | | (48,231) | (48,231) |
| Net change in fund balances | | | (13,797) | (13,797) |
| Fund deficit – beginning | (285,323) | (285,323) | (32,634) | 252,689 |
| Fund deficit – ending | $ (285,323) | $ (285,323) | $ (46,431) | $ 238,892 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 2,000,000 | $ 4,000,000 | $ 3,128,884 | $ (871,116) |
| Interest income | | | 37,342 | 37,342 |
| Total revenues | 2,000,000 | 4,000,000 | 3,166,226 | (833,774) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,850,000 | 3,625,000 | 1,617,290 | 2,007,710 |
| Capital outlay | 150,000 | 375,000 | 656,736 | (281,736) |
| Total expenditures | 2,000,000 | 4,000,000 | 2,274,026 | 1,725,974 |
| Excess of revenues over expenditures | | | 892,200 | 892,200 |
| Net change in fund balances | | | 892,200 | 892,200 |
| Fund balance – beginning | 1,531,127 | 1,531,127 | 2,556,868 | 1,025,741 |
| Fund balance – ending | $ 1,531,127 | $ 1,531,127 | $ 3,449,068 | $ 1,917,941 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 931,823 | $ 931,823 | $ 766,925 | $ (164,898) |
| Interest income | | | 16,919 | 16,919 |
| Total revenues | 931,823 | 931,823 | 783,844 | (147,979) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Education | 1,492,670 | 1,492,670 | 1,097,028 | 395,642 |
| Total expenditures | 1,492,670 | 1,492,670 | 1,097,028 | 395,642 |
| Deficiency of revenues over expenditures | (560,847) | (560,847) | (313,184) | 247,663 |
| Net change in fund balances | (560,847) | (560,847) | (313,184) | 247,663 |
| Fund balance – beginning | 2,190,390 | 2,190,390 | 2,214,638 | 24,248 |
| Fund balance – ending | $ 1,629,543 | $ 1,629,543 | $ 1,901,454 | $ 271,911 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,469,100 | $ 1,469,100 | $ 1,667,446 | $ 198,346 |
| Interest income | | | 11,404 | 11,404 |
| Total revenues | 1,469,100 | 1,469,100 | 1,678,850 | 209,750 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,649,100 | 1,649,100 | 1,068,899 | 580,201 |
| Capital outlay | 40,000 | 40,000 | | 40,000 |
| Total expenditures | 1,689,100 | 1,689,100 | 1,068,899 | 620,201 |
| Excess (deficiency) of revenues over expenditures | (220,000) | (220,000) | 609,951 | 829,951 |
| Net change in fund balances | (220,000) | (220,000) | 609,951 | 829,951 |
| Fund balance – beginning | 716,613 | 716,613 | 1,103,484 | 386,871 |
| Fund balance – ending | $ 496,613 | $ 496,613 | $ 1,713,435 | $ 1,216,822 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,435,000 | $ 1,435,000 | $ 1,519,609 | $ 84,609 |
| Interest income | 14,400 | 14,400 | 3,196 | (11,204) |
| Total revenues | 1,449,400 | 1,449,400 | 1,522,805 | 73,405 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,449,400 | 1,449,400 | 1,386,044 | 63,356 |
| Total expenditures | 1,449,400 | 1,449,400 | 1,386,044 | 63,356 |
| Excess of revenues over expenditures | | | 136,761 | 136,761 |
| Net change in fund balances | | | 136,761 | 136,761 |
| Fund balance – beginning | 75,491 | 75,491 | 157,750 | 82,259 |
| Fund balance – ending | $ 75,491 | $ 75,491 | $ 294,511 | $ 219,020 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 2,500 | $ 2,500 | $ | $ (2,500) |
| Interest income | 6,608 | 6,608 | 4,190 | (2,418) |
| Total revenues | 9,108 | 9,108 | 4,190 | (4,918) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 9 | 9 | 1,630 | (1,621) |
| Total expenditures | 9 | 9 | 1,630 | (1,621) |
| Excess of revenues over expenditures | 9,099 | 9,099 | 2,560 | (6,539) |
| OTHER FINANCING USES | | | | |
| Transfers out | (1,627) | (1,627) | | 1,627 |
| Total other financing uses | (1,627) | (1,627) | | 1,627 |
| Net change in fund balances | 7,472 | 7,472 | 2,560 | (4,912) |
| Fund balance – beginning | 519,592 | 519,592 | 507,152 | (12,440) |
| Fund balance – ending | $ 527,064 | $ 527,064 | $ 509,712 | $ (17,352) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | $ 1,587,210 | $ 1,587,210 | $ 1,644,165 | $ 56,955 |
| Interest income | 21,600 | 21,600 | 18,878 | (2,722) |
| Total revenues | 1,608,810 | 1,608,810 | 1,663,043 | 54,233 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 2,608,810 | 2,608,810 | 1,198,385 | 1,410,425 |
| Total expenditures | 2,608,810 | 2,608,810 | 1,198,385 | 1,410,425 |
| Excess (deficiency) of revenues over expenditures | (1,000,000) | (1,000,000) | 464,658 | 1,464,658 |
| Net change in fund balances | (1,000,000) | (1,000,000) | 464,658 | 1,464,658 |
| Fund balance – beginning | 1,625,241 | 1,625,241 | 1,978,503 | 353,262 |
| Fund balance – ending | $ 625,241 | $ 625,241 | $ 2,443,161 | $ 1,817,920 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 186,682 | $ 186,682 | $ 199,622 | $ 12,940 |
| Interest income | 4,000 | 4,000 | 2,776 | (1,224) |
| Total revenues | 190,682 | 190,682 | 202,398 | 11,716 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 190,682 | 190,682 | 190,683 | (1) |
| Total expenditures | 190,682 | 190,682 | 190,683 | (1) |
| Excess of revenues over expenditures | | | 11,715 | 11,715 |
| Net change in fund balances | | | 11,715 | 11,715 |
| Fund balance – beginning | 271,728 | 271,728 | 273,722 | 1,994 |
| Fund balance – ending | $ 271,728 | $ 271,728 | $ 285,437 | $ 13,709 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ | $ 53,615 | $ 53,615 |
| Interest income | | | 23,855 | 23,855 |
| Total revenues | | | 77,470 | 77,470 |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 2,782,320 | 2,782,320 | 77,470 | 2,704,850 |
| Total expenditures | 2,782,320 | 2,782,320 | 77,470 | 2,704,850 |
| Excess (deficiency) of revenues over expenditures | (2,782,320) | (2,782,320) | | 2,782,320 |
| Net change in fund balances | (2,782,320) | (2,782,320) | | 2,782,320 |
| Fund balance – beginning | 4,330,024 | 4,330,024 | | (4,330,024) |
| Fund balance – ending | $ 1,547,704 | $ 1,547,704 | $ | $ (1,547,704) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 856,200 | $ 1,051,897 | $ 503,376 | $ (548,521) |
| Charges for services | 173,881 | 173,881 | 158,881 | (15,000) |
| Interest income | | | 1,766 | 1,766 |
| Miscellaneous | | | 500 | 500 |
| Total revenues | 1,030,081 | 1,225,778 | 664,523 | (561,255) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 968,457 | 1,164,154 | 810,620 | 353,534 |
| Capital outlay | | | 49,294 | (49,294) |
| Total expenditures | 968,457 | 1,164,154 | 859,914 | 304,240 |
| Excess (deficiency) of revenues over expenditures | 61,624 | 61,624 | (195,391) | (257,015) |
| OTHER FINANCING USES | | | | |
| Transfers out | (61,624) | (61,624) | | 61,624 |
| Total other financing uses | (61,624) | (61,624) | | 61,624 |
| Net change in fund balances | | | (195,391) | (195,391) |
| Fund balance (deficit) – beginning | 152,959 | 152,959 | (32,144) | (185,103) |
| Fund balance (deficit) – ending | $ 152,959 | $ 152,959 | $ (227,535) | $ (380,494) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 14,018,663 | $ 14,018,663 | $ 15,334,189 | $ 1,315,526 |
| Charges for services | 3,983,744 | 3,983,744 | 4,070,921 | 87,177 |
| Fines and forfeits | 120,000 | 120,000 | 225,730 | 105,730 |
| Interest income | 62,002 | 62,002 | 67,870 | 5,868 |
| Miscellaneous | 7,800 | 7,800 | 7,164 | (636) |
| Total revenues | 18,192,209 | 18,192,209 | 19,705,874 | 1,513,665 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 20,096,027 | 20,103,687 | 18,217,197 | 1,886,490 |
| Capital outlay | 17,687 | 17,687 | 178,459 | (160,772) |
| Total expenditures | 20,113,714 | 20,121,374 | 18,395,656 | 1,725,718 |
| Excess (deficiency) of revenues over expenditures | (1,921,505) | (1,929,165) | 1,310,218 | 3,239,383 |
| OTHER FINANCING USES | | | | |
| Transfers out | (2,147,648) | (1,630,325) | (982,677) | 647,648 |
| Total other financing uses | (2,147,648) | (1,630,325) | (982,677) | 647,648 |
| Net change in fund balances | (4,069,153) | (3,559,490) | 327,541 | 3,887,031 |
| Fund balance – beginning | 7,193,705 | 7,193,705 | 7,872,395 | 678,690 |
| Fund balance – ending | $ 3,124,552 | $ 3,634,215 | $ 8,199,936 | $ 4,565,721 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 765,000 | $ 765,000 | $ 687,500 | $ (77,500) |
| Interest income | | | 1,519 | 1,519 |
| Total revenues | 765,000 | 765,000 | 689,019 | (75,981) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 740,661 | 740,661 | 689,773 | 50,888 |
| Total expenditures | 740,661 | 740,661 | 689,773 | 50,888 |
| Excess (deficiency) of revenues over expenditures | 24,339 | 24,339 | (754) | (25,093) |
| OTHER FINANCING USES | | | | |
| Transfers out | (24,339) | (24,339) | | 24,339 |
| Total other financing uses | (24,339) | (24,339) | | 24,339 |
| Net change in fund balances | | | (754) | (754) |
| Fund balance (deficit) – beginning | 334,548 | 334,548 | (247) | (334,795) |
| Fund balance (deficit) – ending | $ 334,548 | $ 334,548 | $ (1,001) | $ (335,549) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 579,300 | $ 579,300 | $ 656,201 | $ 76,901 |
| Interest income | 5,700 | 5,700 | 4,194 | (1,506) |
| Total revenues | 585,000 | 585,000 | 660,395 | 75,395 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 920,479 | 1,120,479 | 1,118,680 | 1,799 |
| Total expenditures | 920,479 | 1,120,479 | 1,118,680 | 1,799 |
| Deficiency of revenues under expenditures | (335,479) | (535,479) | (458,285) | 77,194 |
| Net change in fund balances | (335,479) | (535,479) | (458,285) | 77,194 |
| Fund balance – beginning | 765,037 | 765,037 | 797,055 | 32,018 |
| Fund balance – ending | $ 429,558 | $ 229,558 | $ 338,770 | $ 109,212 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 67,353,206 | $ 67,353,206 | $ 67,074,351 | $ (278,855) |
| Licenses and permits | 633,600 | 633,600 | 379,767 | (253,833) |
| Intergovernmental | 155,691 | 155,691 | 158,645 | 2,954 |
| Interest income | 800,000 | 800,000 | 750,684 | (49,316) |
| Miscellaneous | 2,521,008 | 2,521,008 | 3,586,445 | 1,065,437 |
| Total revenues | 71,463,505 | 71,463,505 | 71,949,892 | 486,387 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 36,603,605 | 36,603,605 | 33,046,076 | 3,557,529 |
| Capital outlay | | | 1,309,220 | (1,309,220) |
| Total expenditures | 36,603,605 | 36,603,605 | 34,355,296 | 2,248,309 |
| Excess of revenues over expenditures | 34,859,900 | 34,859,900 | 37,594,596 | 2,734,696 |
| OTHER FINANCING USES | | | | |
| Transfers out | (40,000,000) | (40,000,000) | (40,000,000) | |
| Total other financing uses | (40,000,000) | (40,000,000) | (40,000,000) | |
| Net change in fund balances | (5,140,100) | (5,140,100) | (2,405,404) | 2,734,696 |
| Fund balance – beginning | 46,405,987 | 46,405,987 | 52,415,263 | 6,009,276 |
| Changes in nonspendable resources: | | | | |
| Decrease in inventories | | | (78,501) | (78,501) |
| Fund balance – ending | $ 41,265,887 | $ 41,265,887 | $ 49,931,358 | $ 8,665,471 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Flood Control Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 800,000 | $ 800,000 | $ 376,161 | $ (423,839) |
| Total revenues | 800,000 | 800,000 | 376,161 | (423,839) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 800,000 | 800,000 | 398,379 | 401,621 |
| Total expenditures | 800,000 | 800,000 | 398,379 | 401,621 |
| Excess (deficiency) of revenues over expenditures | | | (22,218) | (22,218) |
| Net change in fund balances | | | (22,218) | (22,218) |
| Fund balance – beginning | | | | |
| Fund balance (deficit) – ending | $ | $ | $ (22,218) | $ (22,218) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 652,180 | $ 3,659,762 | $ 3,290,643 | $ (369,119) |
| Interest income | | 8,388 | 3,080 | (5,308) |
| Miscellaneous | 16,336,158 | 14,963,811 | | (14,963,811) |
| Total revenues | 16,988,338 | 18,631,961 | 3,293,723 | (15,338,238) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 24,678,338 | 21,057,873 | 3,463,514 | 17,594,359 |
| Total expenditures | 24,678,338 | 21,057,873 | 3,463,514 | 17,594,359 |
| Deficiency of revenues under expenditures | (7,690,000) | (2,425,912) | (169,791) | 2,256,121 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | | | 169,182 | 169,182 |
| Total other financing sources | | | 169,182 | 169,182 |
| Net change in fund balances | (7,690,000) | (2,425,912) | (609) | 2,425,303 |
| Fund balance – beginning | 18,790,356 | 18,790,356 | | (18,790,356) |
| Fund balance (deficit) – ending | $ 11,100,356 | $ 16,364,444 | $ (609) | $ (16,365,053) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 50,180,363 | $ 53,339,655 | $ 48,463,259 | $ (4,876,396) |
| Miscellaneous | | | 500 | 500 |
| Total revenues | 50,180,363 | 53,339,655 | 48,463,759 | (4,875,896) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 48,880,613 | 51,984,905 | 49,985,043 | 1,999,862 |
| Capital outlay | 8,000 | 63,000 | 233,649 | (170,649) |
| Total expenditures | 48,888,613 | 52,047,905 | 50,218,692 | 1,829,213 |
| Excess (deficiency) of revenues over expenditures | 1,291,750 | 1,291,750 | (1,754,933) | (3,046,683) |
| OTHER FINANCING USES | | | | |
| Transfers out | (1,291,750) | (1,291,750) | | 1,291,750 |
| Total other financing uses | (1,291,750) | (1,291,750) | | 1,291,750 |
| Net change in fund balances | | | (1,754,933) | (1,754,933) |
| Fund deficit – beginning | (1,524,217) | (1,524,217) | (294,662) | 1,229,555 |
| Fund deficit - ending | $ (1,524,217) | $ (1,524,217) | $ (2,049,595) | $ (525,378) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 89,715 | $ 89,715 | $ 63,378 | $ (26,337) |
| Interest income | 7,500 | 7,500 | 160 | (7,340) |
| Total revenues | 97,215 | 97,215 | 63,538 | (33,677) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 97,215 | 97,215 | | 97,215 |
| Total expenditures | 97,215 | 97,215 | | 97,215 |
| Excess of revenues over expenditures | | | 63,538 | 63,538 |
| OTHER FINANCING USES | | | | |
| Transfers out | (600,000) | (600,000) | (600,000) | |
| Total other financing uses | (600,000) | (600,000) | (600,000) | |
| Net change in fund balances | (600,000) | (600,000) | (536,462) | 63,538 |
| Fund balance – beginning | 620,590 | 620,590 | 624,695 | 4,105 |
| Fund balance – ending | $ 20,590 | $ 20,590 | $ 88,233 | $ 67,643 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 10,699,768 | $ 10,699,768 | $ 11,143,912 | $ 444,144 |
| Interest income | 100,000 | 100,000 | 71,918 | (28,082) |
| Miscellaneous | | | 3,441 | 3,441 |
| Total revenues | 10,799,768 | 10,799,768 | 11,219,271 | 419,503 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 10,799,768 | 10,809,030 | 10,737,397 | 71,633 |
| Total expenditures | 10,799,768 | 10,809,030 | 10,737,397 | 71,633 |
| Excess (deficiency) of revenues over expenditures | | (9,262) | 481,874 | 491,136 |
| Net change in fund balances | | (9,262) | 481,874 | 491,136 |
| Fund balance – beginning | 8,308,126 | 8,308,126 | 8,212,216 | (95,910) |
| Fund balance – ending | $ 8,308,126 | $ 8,298,864 | $ 8,694,090 | $ 395,226 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,661,000 | $ 1,661,000 | $ 1,801,256 | $ 140,256 |
| Interest income | 9,600 | 9,600 | 13,968 | 4,368 |
| Total revenues | 1,670,600 | 1,670,600 | 1,815,224 | 144,624 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,949,600 | 2,349,600 | 1,212,774 | 1,136,826 |
| Total expenditures | 1,949,600 | 2,349,600 | 1,212,774 | 1,136,826 |
| Excess (deficiency) of revenues over expenditures | (279,000) | (679,000) | 602,450 | 1,281,450 |
| Net change in fund balances | (279,000) | (679,000) | 602,450 | 1,281,450 |
| Fund balance – beginning | 1,029,293 | 1,029,293 | 1,318,846 | 289,553 |
| Fund balance – ending | $ 750,293 | $ 350,293 | $ 1,921,296 | $ 1,571,003 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | $ 907,188 | $ 907,188 | $ 909,563 | $ 2,375 |
| Interest income | 17,498 | 17,498 | 9,865 | (7,633) |
| Total revenues | 924,686 | 924,686 | 919,428 | (5,258) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,781,501 | 1,781,501 | 814,308 | 967,193 |
| Total expenditures | 1,781,501 | 1,781,501 | 814,308 | 967,193 |
| Excess (deficiency) of revenues over expenditures | (856,815) | (856,815) | 105,120 | 961,935 |
| Net change in fund balances | (856,815) | (856,815) | 105,120 | 961,935 |
| Fund balance – beginning | 856,815 | 856,815 | 996,874 | 140,059 |
| Fund balance – ending | $ | $ | $ 1,101,994 | $ 1,101,994 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 4,636,619 | $ 4,636,619 | $ 4,558,648 | $ (77,971) |
| Interest income | 35,412 | 35,412 | 767 | (34,645) |
| Total revenues | 4,672,031 | 4,672,031 | 4,559,415 | (112,616) |
| EXPENITURES | | | | |
| Current: | | | | |
| Public safety | 5,706,615 | 5,706,615 | 5,262,499 | 444,116 |
| Capital outlay | | | 7,302 | (7,302) |
| Total expenditures | 5,706,615 | 5,706,615 | 5,269,801 | 436,814 |
| Deficiency of revenues under expenditures | (1,034,584) | (1,034,584) | (710,386) | 324,198 |
| Net change in fund balances | (1,034,584) | (1,034,584) | (710,386) | 324,198 |
| Fund balance – beginning | 1,034,584 | 1,034,584 | 773,466 | (261,118) |
| Fund balance – ending | $ 0 | $ 0 | $ 63,080 | $ 63,080 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Justice Courts Photo Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 1,348,228 | $ 1,348,228 | $ 1,017,952 | $ (330,276) |
| Fines and forfeits | 903,708 | 903,708 | | (903,708) |
| Interest income | | | 7,916 | 7,916 |
| Total revenues | 2,251,936 | 2,251,936 | 1,025,868 | (1,226,068) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 2,251,936 | 2,251,936 | 1,382,828 | 869,108 |
| Capital outlay | | | 7,114 | (7,114) |
| Total expenditures | 2,251,936 | 2,251,936 | 1,389,942 | 861,994 |
| Excess (deficiency) of revenues over expenditures | | | (364,074) | (364,074) |
| Net change in fund balances | | | (364,074) | (364,074) |
| Fund balance – beginning | | | 891,654 | 891,654 |
| Fund balance – ending | $ | $ | $ 527,580 | $ 527,580 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 370,000 | $ 370,000 | $ 277,212 | $ (92,788) |
| Interest income | 16,633 | 16,633 | 6,917 | (9,716) |
| Total revenues | 386,633 | 386,633 | 284,129 | (102,504) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 386,633 | 386,633 | 358,529 | 28,104 |
| Total expenditures | 386,633 | 386,633 | 358,529 | 28,104 |
| Excess (deficiency) of revenues over expenditures | | | (74,400) | (74,400) |
| Net change in fund balances | | | (74,400) | (74,400) |
| Fund balance – beginning | 911,457 | 911,457 | 902,681 | (8,776) |
| Fund balance – ending | $ 911,457 | $ 911,457 | $ 828,281 | $ (83,176) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- Positive |
|---|---|---|---|---|
| | Original | Final | Amounts | (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 5,246,477 | $ 5,343,496 | $ 3,676,174 | $ (1,667,322) |
| Interest income | 50,000 | 50,000 | 10,796 | (39,204) |
| Total revenues | 5,296,477 | 5,393,496 | 3,686,970 | (1,706,526) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 5,296,477 | 5,393,496 | 3,738,178 | 1,655,318 |
| Total expenditures | 5,296,477 | 5,393,496 | 3,738,178 | 1,655,318 |
| Excess (deficiency) of revenues over expenditures | | | (51,208) | (51,208) |
| OTHER FINANCING USES | | | | |
| Transfers out | | | (36,215) | (36,215) |
| Total other financing uses | | | (36,215) | (36,215) |
| Net change in fund balances | | | (87,423) | (87,423) |
| Fund balance (deficit) – beginning | 320,645 | 320,645 | (126,375) | (447,020) |
| Fund balance (deficit) – ending | $ 320,645 | $ 320,645 | $ (213,798) | $ (534,443) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 546,934 | $ 546,934 | $ 530,512 | $ (16,422) |
| Fines and forfeits | 3,651,253 | 3,651,253 | 3,641,089 | (10,164) |
| Interest income | 6,000 | 6,000 | 4,322 | (1,678) |
| Revenues Total | 4,204,187 | 4,204,187 | 4,175,923 | (28,264) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 4,204,187 | 4,204,187 | 4,203,191 | 996 |
| Total expenditures | 4,204,187 | 4,204,187 | 4,203,191 | 996 |
| Excess (deficiency) of revenues over expenditures | | | (27,268) | (27,268) |
| Net change in fund balances | | | (27,268) | (27,268) |
| Fund balance – beginning | 446,595 | 446,595 | 839,234 | 392,639 |
| Fund balance – ending | $ 446,595 | $ 446,595 | $ 811,966 | $ 365,371 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest income | $ | $ | $ 865 | $ 865 |
| Miscellaneous | 25,000 | 25,000 | 8,025 | (16,975) |
| Total revenues | 25,000 | 25,000 | 8,890 | (16,110) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 25,000 | 25,000 | 20,086 | 4,914 |
| Total expenditures | 25,000 | 25,000 | 20,086 | 4,914 |
| Excess (deficiency) of revenues over expenditures | | | (11,196) | (11,196) |
| Net change in fund balances | | | (11,196) | (11,196) |
| Fund balance – beginning | 78,675 | 78,675 | 83,699 | 5,024 |
| Fund balance – ending | $ 78,675 | $ 78,675 | $ 72,503 | $ (6,172) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 1,686,677 | $ 1,686,677 | $ 1,880,355 | $ 193,678 |
| Fines and forfeits | 50 | 50 | 880 | 830 |
| Interest income | 26,000 | 26,000 | 15,268 | (10,732) |
| Miscellaneous | 134,551 | 134,551 | 143,421 | 8,870 |
| Total revenues | 1,847,278 | 1,847,278 | 2,039,924 | 192,646 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 2,027,278 | 2,027,278 | 1,849,193 | 178,085 |
| Capital outlay | 330,000 | 530,000 | 139,619 | 390,381 |
| Total expenditures | 2,357,278 | 2,557,278 | 1,988,812 | 568,466 |
| Excess (deficiency) of revenues over expenditures | (510,000) | (710,000) | 51,112 | 761,112 |
| OTHER FINANCING USES | | | | |
| Transfers out | | (29,753) | (29,753) | |
| Total other financing uses | | (29,753) | (29,753) | |
| Net change in fund balances | (510,000) | (739,753) | 21,359 | 761,112 |
| Fund balance – beginning | 1,762,473 | 1,762,473 | 1,893,168 | 130,695 |
| Fund balance – ending | $ 1,252,473 | $ 1,022,720 | $ 1,914,527 | $ 891,807 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 1,408,000 | $ 1,408,000 | $ 1,514,755 | $ 106,755 |
| Fines and forfeits | 2,000 | 2,000 | 1,061 | (939) |
| Interest income | 7,000 | 7,000 | 13,129 | 6,129 |
| Miscellaneous | 8,000 | 8,000 | 18,575 | 10,575 |
| Total revenues | 1,425,000 | 1,425,000 | 1,547,520 | 122,520 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,425,000 | 1,425,000 | 1,119,275 | 305,725 |
| Total expenditures | 1,425,000 | 1,425,000 | 1,119,275 | 305,725 |
| Excess of revenues over expenditures | | | 428,245 | 428,245 |
| Net change in fund balances | | | 428,245 | 428,245 |
| Fund balance – beginning | 1,414,890 | 1,414,890 | 1,319,555 | (95,335) |
| Fund balance – ending | $ 1,414,890 | $ 1,414,890 | $ 1,747,800 | $ 332,910 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 59,000 | $ 59,000 | $ 59,000 | $ |
| Interest income | | | 97 | 97 |
| Total revenues | 59,000 | 59,000 | 59,097 | 97 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 59,000 | 59,000 | 59,000 | |
| Total expenditures | 59,000 | 59,000 | 59,000 | |
| Excess of revenues over expenditures | | | 97 | 97 |
| Net change in fund balances | | | 97 | 97 |
| Fund balance – beginning | 2,004 | 2,004 | 2,090 | 86 |
| Fund balance – ending | $ 2,004 | $ 2,004 | $ 2,187 | $ 183 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 20,263,686 | $ 20,263,686 | $ 20,168,753 | $ (94,933) |
| Intergovernmental | 269,405 | 269,405 | 274,312 | 4,907 |
| Charges for services | 3,052,843 | 3,052,843 | 2,427,902 | (624,941) |
| Fines and forfeits | 719,350 | 719,350 | 786,649 | 67,299 |
| Interest income | 50,000 | 50,000 | 117,787 | 67,787 |
| Miscellaneous | 155,135 | 163,835 | 359,003 | 195,168 |
| Total revenues | 24,510,419 | 24,519,119 | 24,134,406 | (384,713) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 21,936,417 | 21,945,117 | 19,963,927 | 1,981,190 |
| Capital outlay | 112,000 | 112,000 | 147,276 | (35,276) |
| Total expenditures | 22,048,417 | 22,057,117 | 20,111,203 | 1,945,914 |
| Excess of revenues over expenditures | 2,462,002 | 2,462,002 | 4,023,203 | 1,561,201 |
| OTHER FINANCING USES | | | | |
| Transfers out | (231,582) | (231,582) | (231,582) | |
| Total other financing uses | (231,582) | (231,582) | (231,582) | |
| Net change in fund balances | 2,230,420 | 2,230,420 | 3,791,621 | 1,561,201 |
| Fund balance – beginning | 11,301,895 | 11,301,895 | 11,945,652 | 643,757 |
| Fund balance – ending | $ 13,532,315 | $ 13,532,315 | $ 15,737,273 | $ 2,204,958 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ 75,000 | $ 36,380 | $ (38,620) |
| Miscellaneous | | 40,000 | | (40,000) |
| Total revenues | | 115,000 | 36,380 | (78,620) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | | 115,000 | 70,000 | 45,000 |
| Total expenditures | | 115,000 | 70,000 | 45,000 |
| Excess (deficiency) of revenues over expenditures | | | (33,620) | (33,620) |
| Net change in fund balances | | | (33,620) | (33,620) |
| Fund balance – beginning | | | 33,620 | 33,620 |
| Fund balance – ending | $ | $ | $ | $ |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 53,648 | $ 382,220 | $ 55,753 | $ (326,467) |
| Total revenues | 53,648 | 382,220 | 55,753 | (326,467) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 53,648 | 190,094 | 56,198 | 133,896 |
| Capital outlay | | 192,126 | | 192,126 |
| Total expenditures | 53,648 | 382,220 | 56,198 | 326,022 |
| Excess (deficiency) of revenues over expenditures | | | (445) | (445) |
| Net change in fund balances | | | (445) | (445) |
| Fund balance – beginning | | | | |
| Fund balance (deficit) – ending | $ | $ | $ (445) | $ (445) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 418,829 | $ 418,829 | $ 418,829 | $ |
| Interest income | | | 5,139 | 5,139 |
| Total revenues | 418,829 | 418,829 | 423,968 | 5,139 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 397,654 | 397,654 | 410,787 | (13,133) |
| Capital outlay | | | 7,357 | (7,357) |
| Total expenditures | 397,654 | 397,654 | 418,144 | (20,490) |
| Excess of revenues over expenditures | 21,175 | 21,175 | 5,824 | (15,351) |
| OTHER FINANCING USES | | | | |
| Transfers out | (21,175) | (21,175) | | 21,175 |
| Total other financing uses | (21,175) | (21,175) | | 21,175 |
| Net change in fund balances | | | 5,824 | 5,824 |
| Fund balance – beginning | 411,591 | 411,591 | 435,957 | 24,366 |
| Fund balance – ending | $ 411,591 | $ 411,591 | $ 441,781 | $ 30,190 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | $ 4,820 | $ 95,979 | $ 71,158 | $ (24,821) |
| Interest income | | | 175 | 175 |
| Total revenues | 4,820 | 95,979 | 71,333 | (24,646) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 4,820 | 95,979 | 73,249 | 22,730 |
| Total expenditures | 4,820 | 95,979 | 73,249 | 22,730 |
| Excess (deficiency) of revenues over expenditures | | | (1,916) | (1,916) |
| Net change in fund balances | | | (1,916) | (1,916) |
| Fund deficit – beginning | (47,366) | (47,366) | | 47,366 |
| Fund deficit – ending | $ (47,366) | $ (47,366) | $ (1,916) | $ 45,450 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Interest income | $ 23,500 | $ 23,500 | $ 5,653 | $ (17,847) |
| Miscellaneous | 84,500 | 84,500 | 21,665 | (62,835) |
| Total revenues | 108,000 | 108,000 | 27,318 | (80,682) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 249,389 | 249,389 | 118,776 | 130,613 |
| Total expenditures | 249,389 | 249,389 | 118,776 | 130,613 |
| Deficiency of revenues under expenditures | (141,389) | (141,389) | (91,458) | 49,931 |
| Net change in fund balances | (141,389) | (141,389) | (91,458) | 49,931 |
| Fund balance – beginning | 653,314 | 653,314 | 705,593 | 52,279 |
| Fund balance – ending | $ 511,925 | $ 511,925 | $ 614,135 | $ 102,210 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 2,174,570 | $ 2,174,570 | $ 2,414,929 | $ 240,359 |
| Interest income | 68,409 | 68,409 | 12,861 | (55,548) |
| Miscellaneous | 1,177,905 | 1,177,905 | 1,362,635 | 184,730 |
| Total revenues | 3,420,884 | 3,420,884 | 3,790,425 | 369,541 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 4,003,025 | 4,003,025 | 3,760,718 | 242,307 |
| Capital outlay | 229,019 | 229,019 | 37,045 | 191,974 |
| Total expenditures | 4,232,044 | 4,232,044 | 3,797,763 | 434,281 |
| Deficiency of revenues under expenditures | (811,160) | (811,160) | (7,338) | 803,822 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 82,860 | 122,860 | 108,483 | (14,377) |
| Transfers out | (215,000) | (250,435) | (250,435) | |
| Total other financing uses | (132,140) | (127,575) | (141,952) | (14,377) |
| Net change in fund balances | (943,300) | (938,735) | (149,290) | 789,445 |
| Fund balance – beginning | 1,268,759 | 1,268,759 | 1,952,257 | 683,498 |
| Fund balance – ending | $ 325,459 | $ 330,024 | $ 1,802,967 | $ 1,427,943 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Interest income | $ 1,000 | $ 1,000 | $ 687 | $ (313) |
| Miscellaneous | 219,000 | 219,000 | 263,836 | 44,836 |
| Total revenues | 220,000 | 220,000 | 264,523 | 44,523 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 137,140 | 137,140 | 151,517 | (14,377) |
| Total expenditures | 137,140 | 137,140 | 151,517 | (14,377) |
| Excess of revenues over expenditures | 82,860 | 82,860 | 113,006 | 30,146 |
| OTHER FINANCING USES | | | | |
| Transfers out | (82,860) | (122,860) | (108,483) | 14,377 |
| Total other financing uses | (82,860) | (122,860) | (108,483) | 14,377 |
| Net change in fund balances | | (40,000) | 4,523 | 44,523 |
| Fund balance – beginning | 29,177 | 29,177 | 28,748 | (429) |
| Fund balance (deficit) – ending | $ 29,177 | $ (10,823) | $ 33,271 | $ 44,094 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 166,950 | $ 166,950 | $ 170,842 | $ 3,892 |
| Interest income | 5,000 | 5,000 | 3,593 | (1,407) |
| Miscellaneous | 100 | 100 | 2,680 | 2,580 |
| Total revenues | 172,050 | 172,050 | 177,115 | 5,065 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Culture and recreation | 340,000 | 340,000 | 289,811 | 50,189 |
| Total expenditures | 340,000 | 340,000 | 289,811 | 50,189 |
| Deficiency of revenues under expenditures | (167,950) | (167,950) | (112,696) | 55,254 |
| Net change in fund balances | (167,950) | (167,950) | (112,696) | 55,254 |
| Fund balance – beginning | 375,446 | 375,446 | 389,447 | 14,001 |
| Fund balance – ending | $ 207,496 | $ 207,496 | $ 276,751 | $ 69,255 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 3,667,331 | $ 3,796,029 | $ 2,677,829 | $ (1,188,200) |
| Charges for services | 3,806,558 | 3,806,558 | 4,262,202 | 455,644 |
| Fines and forfeits | 35,000 | 35,000 | 138,245 | 103,245 |
| Interest income | 58,589 | 58,589 | 19,637 | (38,952) |
| Miscellaneous | 32,420 | 32,420 | 15,041 | (17,379) |
| Total revenues | 7,599,898 | 7,728,596 | 7,112,954 | (615,642) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 7,834,399 | 8,099,986 | 7,819,119 | 280,867 |
| Capital outlay | | 44,000 | | 44,000 |
| Total expenditures | 7,834,399 | 8,143,986 | 7,819,119 | 324,867 |
| Deficiency of revenues under expenditures | (234,501) | (415,390) | (706,165) | (290,775) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | | 36,495 | 36,495 | |
| Transfers out | (396,375) | (410,787) | (14,412) | 396,375 |
| Total other financing sources (uses) | (396,375) | (374,292) | 22,083 | 396,375 |
| Net change in fund balances | (630,876) | (789,682) | (684,082) | 105,600 |
| Fund balance – beginning | 3,327,832 | 3,327,832 | 2,811,095 | (516,737) |
| Fund balance – ending | $ 2,696,956 | $ 2,538,150 | $ 2,127,013 | $ (411,137) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 460,531 | $ 460,531 | $ 480,863 | $ 20,332 |
| Interest income | 4,000 | 4,000 | 3,944 | (56) |
| Total revenues | 464,531 | 464,531 | 484,807 | 20,276 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 564,531 | 677,531 | 580,412 | 97,119 |
| Total expenditures | 564,531 | 677,531 | 580,412 | 97,119 |
| Deficiency of revenues under expenditures | (100,000) | (213,000) | (95,605) | 117,395 |
| Net change in fund balances | (100,000) | (213,000) | (95,605) | 117,395 |
| Fund balance – beginning | 547,249 | 547,249 | 579,135 | 31,886 |
| Fund balance – ending | $ 447,249 | $ 334,249 | $ 483,530 | $ 149,281 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 955,476 | $ 955,476 | $ 1,403,199 | $ 447,723 |
| Interest income | | | 8,103 | 8,103 |
| Total revenues | 955,476 | 955,476 | 1,411,302 | 455,826 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 1,483,701 | 1,483,701 | 861,920 | 621,781 |
| Total expenditures | 1,483,701 | 1,483,701 | 861,920 | 621,781 |
| Excess (deficiency) of revenues over expenditures | (528,225) | (528,225) | 549,382 | 1,077,607 |
| Net change in fund balances | (528,225) | (528,225) | 549,382 | 1,077,607 |
| Fund balance – beginning | 555,160 | 555,160 | 771,975 | 216,815 |
| Fund balance – ending | $ 26,935 | $ 26,935 | $ 1,321,357 | $ 1,294,422 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | $ 445,651 | $ 505,861 | $ 451,420 | $ (54,441) |
| Total revenues | 445,651 | 505,861 | 451,420 | (54,441) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 445,651 | 505,861 | 459,475 | 46,386 |
| Total expenditures | 445,651 | 505,861 | 459,475 | 46,386 |
| Excess (deficiency) revenues over expenditures | | | (8,055) | (8,055) |
| Net change in fund balances | | | (8,055) | (8,055) |
| Fund balance – beginning | 22,186 | 22,186 | | (22,186) |
| Fund balance (deficit)– ending | $ 22,186 | $ 22,186 | $ (8,055) | $ (30,241) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | $ 419,845 | $ 419,845 | $ 427,603 | $ 7,758 |
| Interest income | | | 1,539 | 1,539 |
| Miscellaneous | 13,000 | 13,000 | 5,390 | (7,070) |
| Total revenues | 432,845 | 432,845 | 435,072 | 2,227 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 576,700 | 576,700 | 411,099 | 165,601 |
| Total expenditures | 576,700 | 576,700 | 411,099 | 165,601 |
| Excess (deficiency) of revenues over expenditures | (143,855) | (143,855) | 23,973 | 167,828 |
| Net change in fund balances | (143,855) | (143,855) | 23,973 | 167,828 |
| Fund balance – beginning | 153,167 | 153,167 | 179,110 | 25,943 |
| Fund balance – ending | $ 9,312 | $ 9,312 | $ 203,083 | $ 193,771 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 44,614,585 | $ 49,652,415 | $ 41,234,561 | $ (8,417,854) |
| Charges for services | 560,000 | 605,927 | 669,192 | 63,265 |
| Miscellaneous | | | 1,608 | 1,608 |
| Total revenues | 45,174,585 | 50,258,342 | 41,905,361 | (8,352,981) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 43,476,395 | 49,232,941 | 43,517,387 | 5,715,554 |
| Capital outlay | 411,990 | 482,646 | 297,953 | 184,693 |
| Total expenditures | 43,888,385 | 49,715,587 | 43,815,340 | 5,900,247 |
| Excess (deficiency) of revenues over expenditures | 1,286,200 | 542,755 | (1,909,979) | (2,452,734) |
| OTHER FINANCING USES | | | | |
| Transfers out | (1,286,200) | (1,286,200) | (99,022) | 1,187,178 |
| Total other financing uses | (1,286,200) | (1,286,200) | (99,022) | 1,187,178 |
| Net change in fund balances | | (743,445) | (2,009,001) | (1,265,556) |
| Fund deficit – beginning | (954,957) | (954,957) | (1,727,140) | (772,183) |
| Changes in nonspendable resources: | | | | |
| Decrease in inventories | | | (144,889) | (144,889) |
| Fund deficit – ending | $ (954,957) | $ (1,698,402) | $ (3,881,030) | $ (2,182,628) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 4,725,460 | $ 4,725,460 | $ 4,568,820 | $ (156,640) |
| Interest income | 100,000 | 100,000 | 42,152 | (57,848) |
| Total revenues | 4,825,460 | 4,825,460 | 4,610,972 | (214,488) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 4,807,928 | 4,807,928 | 4,022,170 | 785,758 |
| Capital outlay | 158,000 | 211,802 | 58,850 | 152,952 |
| Total expenditures | 4,965,928 | 5,019,730 | 4,081,020 | 938,710 |
| Excess (deficiency) of revenues over expenditures | (140,468) | (194,270) | 529,952 | 724,222 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 35,000 | 35,000 | 29,089 | (5,911) |
| Transfers out | (220,211) | (220,211) | | 220,211 |
| Total other financing sources (uses) | (185,211) | (185,211) | 29,089 | 214,300 |
| Net change in fund balances | (325,679) | (379,481) | 559,041 | 938,522 |
| Fund balance – beginning | 4,281,755 | 4,281,755 | 4,771,984 | 490,229 |
| Changes in nonspendable resources: | | | | |
| Decrease in inventories | | | (29,416) | (29,416) |
| Fund balance – ending | $ 3,956,076 | $ 3,902,274 | $ 5,301,609 | $ 1,399,335 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 4,560,000 | $ 4,560,000 | $ 4,368,608 | $ (191,392) |
| Interest income | 60,000 | 60,000 | 41,279 | (18,721) |
| Total revenues | 4,620,000 | 4,620,000 | 4,409,887 | (210,113) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 4,243,813 | 4,243,813 | 3,696,123 | 547,690 |
| Capital outlay | 305,000 | 305,000 | 221,107 | 83,893 |
| Total expenditures | 4,548,813 | 4,548,813 | 3,917,230 | 631,583 |
| Excess of revenues over expenditures | 71,187 | 71,187 | 492,657 | 421,470 |
| Net change in fund balances | 71,187 | 71,187 | 492,657 | 421,470 |
| Fund balance – beginning | 4,738,411 | 4,738,411 | 4,942,886 | 204,475 |
| Fund balance – ending | $ 4,809,598 | $ 4,809,598 | $ 5,435,543 | $ 625,945 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 102,240 | $ 102,240 | $ 70,045 | $ (32,195) |
| Total revenues | 102,240 | 102,240 | 70,045 | (32,195) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Education | 102,240 | 102,240 | 55,697 | 46,543 |
| Total expenditures | 102,240 | 102,240 | 55,697 | 46,543 |
| Excess of revenues over expenditures | | | 14,348 | 14,348 |
| Net change in fund balances | | | 14,348 | 14,348 |
| Fund balance – beginning | 61,765 | 61,765 | 39,187 | (22,578) |
| Fund balance - ending | $ 61,765 | $ 61,765 | $ 53,535 | $ (8,230) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 2,238,480 | $ 5,391,435 | $ 1,370,982 | $ (4,020,453) |
| Interest income | | | 895 | 895 |
| Miscellaneous | | | 49 | 49 |
| Total revenues | 2,238,480 | 5,391,435 | 1,371,926 | (4,019,509) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Education | 2,238,480 | 5,391,435 | 1,378,461 | 4,012,974 |
| Capital Outlay | | | 11,744 | (11,744) |
| Total expenditures | 2,238,480 | 5,391,435 | 1,390,205 | 4,001,230 |
| Excess (deficiency) of revenues over expenditures | | | (18,279) | (18,279) |
| Net change in fund balances | | | (18,279) | (18,279) |
| Fund balance (deficit) – beginning | 73,316 | 73,316 | (33,475) | (106,791) |
| Fund balance (deficit) – ending | $ 73,316 | $ 73,316 | $ (51,754) | $ (125,070) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Interest income | $ 600,000 | $ 600,000 | $ 465,443 | $ (134,557) |
| Total revenues | 600,000 | 600,000 | 465,443 | (134,557) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Education | 600,000 | 600,000 | 316,127 | 283,873 |
| Total expenditures | 600,000 | 600,000 | 316,127 | 283,873 |
| Excess of revenues over expenditures | | | 149,316 | 149,316 |
| Net change in fund balances | | | 149,316 | 149,316 |
| Fund balance – beginning | 100,843 | 100,843 | 215,605 | 114,762 |
| Fund balance – ending | $ 100,843 | $ 100,843 | $ 364,921 | $ 264,078 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Interest income | $ 800 | $ 800 | $ 1,052 | $ 252 |
| Miscellaneous | 25,500 | 25,500 | 33,740 | 8,240 |
| Total revenues | 26,300 | 26,300 | 34,792 | 8,492 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 26,300 | 46,300 | 32,307 | 13,993 |
| Total expenditures | 26,300 | 46,300 | 32,307 | 13,993 |
| Excess (deficiency) of revenues over expenditures | | (20,000) | 2,485 | 22,485 |
| Net change in fund balances | | (20,000) | 2,485 | 22,485 |
| Fund balance – beginning | 131,940 | 131,940 | 105,651 | (26,289) |
| Fund balance – ending | $ 131,940 | $ 111,940 | $ 108,136 | $ (3,804) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 4,029,036 | $ 7,747,059 | $ 6,567,119 | $ (1,179,940) |
| Fines and forfeits | 795,270 | 795,270 | 1,140,627 | 345,357 |
| Interest income | | | 1,577 | 1,577 |
| Total revenues | 4,824,306 | 8,542,329 | 7,709,323 | (833,006) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 4,118,950 | 7,836,973 | 6,258,824 | 1,578,149 |
| Capital outlay | 705,356 | 705,356 | 2,438,775 | (1,733,419) |
| Total expenditures | 4,824,306 | 8,542,329 | 8,697,599 | (155,270) |
| Excess (deficiency) of revenues over expenditures | | | (988,276) | (988,276) |
| OTHER FINANCING USES | | | | |
| Transfer out | | | (43,659) | (43,659) |
| Total other financing uses | | | (43,659) | (43,659) |
| Net change in fund balances | | | (1,031,935) | (1,031,935) |
| Fund deficit – beginning | (952,145) | (952,145) | (668,500) | 283,645 |
| Fund deficit – ending | $ (952,145) | $ (952,145) | $ (1,700,435) | $ (748,290) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ 2,205,000 | $ 1,610,629 | $ (594,371) |
| Total revenues | | 2,205,000 | 1,610,629 | (594,371) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | 1,880,000 | 379,437 | 1,500,563 |
| Capital outlay | | 325,000 | | 325,000 |
| Total expenditures | | 2,205,000 | 379,437 | 1,825,563 |
| Excess of revenues over expenditures | | | 1,231,192 | 1,231,192 |
| Net change in fund balances | | | 1,231,192 | 1,231,192 |
| Fund balance – beginning | 1,339,166 | 1,339,166 | 1,366,514 | 27,348 |
| Fund balance – ending | $ 1,339,166 | $ 1,339,166 | $ 2,597,706 | $ 1,258,540 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ | $ 2,655,000 | $ 1,740,665 | $ (914,335) |
| Total revenues | | 2,655,000 | 1,740,665 | (914,335) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | | 1,972,000 | 1,686,077 | 285,923 |
| Capital outlay | | 683,000 | 61,966 | 621,034 |
| Total expenditures | | 2,655,000 | 1,748,043 | 906,957 |
| Excess (deficiency) of revenues over expenditures | | | (7,378) | (7,378) |
| Net change in fund balances | | | (7,378) | (7,378) |
| Fund balance – beginning | 10,575 | 10,575 | | (10,575) |
| Fund balance (deficit) – ending | $ 10,575 | $ 10,575 | $ (7,378) | $ (17,953) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 104,204 | $ 104,204 | $ 109,657 | $ 5,453 |
| Interest income | | | 1,251 | 1,251 |
| Revenues total | 104,204 | 104,204 | 110,908 | 6,704 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Education | 157,204 | 157,204 | 153,927 | 3,277 |
| Total expenditures | 157,204 | 157,204 | 153,927 | 3,277 |
| Deficiency of revenues under expenditures | (53,000) | (53,000) | (43,019) | 9,981 |
| Net change in fund balances | (53,000) | (53,000) | (43,019) | 9,981 |
| Fund balance (deficit) – beginning | (25,099) | (25,099) | 162,105 | 187,204 |
| Fund balance (deficit) – ending | $ (78,099) | $ (78,099) | $ 119,086 | $ 197,185 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ | $ 80,387 | $ 80,387 |
| Revenues total | | | 80,387 | 80,387 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare, and sanitation | | 22,994 | 15,359 | 7,635 |
| Total expenditures | | 22,994 | 15,359 | 7,635 |
| Excess (deficiency) of revenues over expenditures | | (22,994) | 65,028 | 88,022 |
| Net change in fund balances | | (22,994) | 65,028 | 88,022 |
| Fund balance (deficit) – beginning | 126,966 | 126,966 | (65,028) | (191,994) |
| Fund balance – ending | $ 126,966 | $ 103,972 | $ | $ (103,972) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 200,000 | $ 200,000 | $ 87,060 | $ (112,940) |
| Interest income | 98,000 | 98,000 | 32,296 | (65,704) |
| Miscellaneous | 20,400 | 20,400 | 149,377 | 128,977 |
| Total revenues | 318,400 | 318,400 | 268,733 | (49,667) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare, and sanitation | 7,242,050 | 7,242,050 | 6,387,808 | 854,242 |
| Capital outlay | 401,000 | 401,000 | 98,838 | 302,162 |
| Total expenditures | 7,643,050 | 7,643,050 | 6,486,646 | 1,156,404 |
| Deficiency of revenues under expenditures | (7,324,650) | (7,324,650) | (6,217,913) | 1,106,737 |
| OTHER FINANCING USES | | | | |
| Transfers out | (81,319) | (99,517) | (18,198) | 81,319 |
| Total other financing uses | (81,319) | (99,517) | (18,198) | 81,319 |
| Net change in fund balances | (7,405,969) | (7,424,167) | (6,236,111) | 1,188,056 |
| Fund balance – beginning | 8,303,013 | 8,303,013 | 8,246,578 | (56,435) |
| Fund balance – ending | $ 897,044 | $ 878,846 | $ 2,010,467 | $ 1,131,621 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 115,171 | $ 115,171 | $ 120,743 | $ 5,572 |
| Interest income | 750 | 750 | 1,369 | 619 |
| Total revenues | 115,921 | 115,921 | 122,112 | 6,191 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 115,921 | 115,921 | 115,921 | |
| Total expenditures | 115,921 | 115,921 | 115,921 | |
| Excess of revenues over expenditures | | | 6,191 | 6,191 |
| Net change in fund balances | | | 6,191 | 6,191 |
| Fund balance – beginning | 124,627 | 124,627 | 137,058 | 12,431 |
| Fund balance – ending | $ 124,627 | $ 124,627 | $ 143,249 | $ 18,622 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 2,328,000 | $ 3,021,124 | $ 2,611,527 | $ (409,597) |
| Interest income | 1,600 | 1,600 | 1,823 | 233 |
| Total revenues | 2,329,600 | 3,022,724 | 2,613,350 | (409,374) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 2,329,600 | 2,516,830 | 2,859,522 | (342,692) |
| Capital outlay | | 505,894 | | 505,894 |
| Total expenditures | 2,329,600 | 3,022,724 | 2,859,522 | 163,202 |
| Excess (deficiency) of revenues over expenditures | | | (246,172) | (246,172) |
| Net change in fund balances | | | (246,172) | (246,172) |
| Fund balance – beginning | 533,818 | 533,818 | 405,116 | (128,702) |
| Fund balance – ending | $ 533,818 | $ 533,818 | $ 158,944 | $ (374,874) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ | $ | $ 287,411 | $ 287,411 |
| Miscellaneous | 304,341 | 304,341 | | (304,341) |
| Total revenues | 304,341 | 304,341 | 287,411 | (16,930) |
| EXPENDITURES | | | | |
| Current: | | | | |
| General government | 304,341 | 304,341 | 276,151 | 28,190 |
| Total expenditures | 304,341 | 304,341 | 276,151 | 28,190 |
| Excess of revenues over expenditures | | | 11,260 | 11,260 |
| Net change in fund balances | | | 11,260 | 11,260 |
| Fund balance – beginning | 223,360 | 223,360 | 278,170 | 54,810 |
| Fund balance – ending | $ 223,360 | $ 223,360 | $ 289,430 | $ 66,070 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 573,971 | $ 573,971 | $ 584,213 | $ 10,242 |
| Total revenues | 573,971 | 573,971 | 584,213 | 10,242 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Highways and streets | 408,971 | 408,971 | 269,387 | 139,584 |
| Capital outlay | 165,000 | 165,000 | 303,408 | (138,408) |
| Total expenditures | 573,971 | 573,971 | 572,795 | 1,176 |
| Excess of revenues over expenditures | | | 11,418 | 11,418 |
| Net change in fund balances | | | 11,418 | 11,418 |
| Fund deficit – beginning | (176,536) | (176,536) | (27,169) | 149,367 |
| Fund deficit – ending | $ (176,536) | $ (176,536) | $ (15,751) | $ 160,785 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Licenses and permits | $ 663,089 | $ 663,089 | $ 931,160 | $ 268,071 |
| Intergovernmental | 96,548,955 | 96,548,955 | 93,969,054 | (2,579,901) |
| Charges for services | 101,147 | 101,147 | 173,433 | 72,286 |
| Interest income | 800,000 | 800,000 | 558,479 | (241,521) |
| Miscellaneous | 588,227 | 588,227 | 784,349 | 196,122 |
| Total revenues | 98,701,418 | 98,701,418 | 96,416,475 | (2,284,943) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Highways and streets | 53,524,883 | 53,809,890 | 53,028,083 | 781,807 |
| Capital outlay | 6,001,371 | 6,001,371 | 3,271,744 | 2,729,627 |
| Total expenditures | 59,526,254 | 59,811,261 | 56,299,827 | 3,511,434 |
| Excess of revenues over expenditures | 39,175,164 | 38,890,157 | 40,116,648 | 1,226,491 |
| OTHER FINANCING USES | | | | |
| Transfers out | (38,801,782) | (38,855,312) | (36,851,957) | 2,003,355 |
| Total other financing uses | (38,801,782) | (38,855,312) | (36,851,957) | 2,003,355 |
| Net change in fund balances | 373,382 | 34,845 | 3,264,691 | 3,229,846 |
| Fund balance – beginning | 22,094,824 | 22,094,824 | 27,697,101 | 5,602,277 |
| Changes in nonspendable resources: | | | | |
| Increase in inventories | | | 309,528 | 309,528 |
| Fund balance – ending | $ 22,468,206 | $ 22,129,669 | $ 31,271,320 | $ 9,141,651 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 1,488,714 | $ 1,667,546 | $ 1,403,683 | $ (263,863) |
| Charges for services | 655,934 | 655,934 | 739,958 | 84,024 |
| Interest income | 1,000 | 1,000 | | (1,000) |
| Total revenues | 2,145,648 | 2,324,480 | 2,143,641 | (180,839) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 2,145,648 | 2,324,480 | 2,021,509 | 302,971 |
| Total expenditures | 2,145,648 | 2,324,480 | 2,021,509 | 302,971 |
| Excess of revenues over expenditures | | | 122,132 | 122,132 |
| Net change in fund balances | | | 122,132 | 122,132 |
| Fund deficit – beginning | (25,995) | (25,995) | (151,702) | (125,707) |
| Fund deficit – ending | $ (25,995) | $ (25,995) | $ (29,570) | $ (3,575) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 6,446,000 | $ 6,446,000 | $ 5,714,397 | $ (731,603) |
| Interest income | 18,000 | 18,000 | 13,840 | (4,160) |
| Miscellaneous | 13,000 | 13,000 | 15,269 | 2,269 |
| Total revenues | 6,477,000 | 6,477,000 | 5,743,506 | (733,494) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 7,036,000 | 7,561,000 | 6,828,846 | 732,154 |
| Capital outlay | | 700,000 | 643,369 | 56,631 |
| Total expenditures | 7,036,000 | 8,261,000 | 7,472,215 | 788,785 |
| Deficiency of revenues under expenditures | (559,000) | (1,784,000) | (1,728,709) | 55,291 |
| Net change in fund balances | (559,000) | (1,784,000) | (1,728,709) | 55,291 |
| Fund balance – beginning | 2,358,138 | 2,358,138 | 2,790,518 | 432,380 |
| Fund balance – ending | $ 1,799,138 | $ 574,138 | $ 1,061,809 | $ 487,671 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Fines and forfeits | $ 24,000 | $ 24,000 | $ 20,079 | $ (3,921) |
| Interest income | 16,000 | 16,000 | 6,392 | (9,608) |
| Miscellaneous | | | 500 | 500 |
| Total revenues | 40,000 | 40,000 | 26,971 | (13,029) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 40,000 | 40,000 | 11,062 | 28,938 |
| Total expenditures | 40,000 | 40,000 | 11,062 | 28,938 |
| Excess of revenues over expenditures | | | 15,909 | 15,909 |
| Net change in fund balances | | | 15,909 | 15,909 |
| Fund balance – beginning | 758,083 | 758,083 | 763,302 | 5,219 |
| Fund balance – ending | $ 758,083 | $ 758,083 | $ 779,211 | $ 21,128 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Fines and forfeits | $ 88,000 | $ 88,000 | $ 128,366 | $ 40,366 |
| Interest income | 12,000 | 12,000 | 8,410 | (3,590) |
| Total revenues | 100,000 | 100,000 | 136,776 | 36,776 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 100,000 | 100,000 | | 100,000 |
| Total expenditures | 100,000 | 100,000 | | 100,000 |
| Excess of revenues over expenditures | | | 136,776 | 136,776 |
| Net change in fund balances | | | 136,776 | 136,776 |
| Fund balance – beginning | 915,786 | 915,786 | 947,300 | 31,514 |
| Fund balance – ending | $ 915,786 | $ 915,786 | $ 1,084,076 | $ 168,290 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Interest income | $ 10,000 | $ 10,000 | $ 8,485 | $ (1,515) |
| Total revenues | 10,000 | 10,000 | 8,485 | (1,515) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 75,000 | 75,000 | 42,553 | 32,447 |
| Total expenditures | 75,000 | 75,000 | 42,553 | 32,447 |
| Deficiency of revenues under expenditures | (65,000) | (65,000) | (34,068) | 30,932 |
| Net change in fund balances | (65,000) | (65,000) | (34,068) | 30,932 |
| Fund balance – beginning | 176,788 | 176,788 | 180,821 | 4,033 |
| Fund balance – ending | $ 111,788 | $ 111,788 | $ 146,753 | $ 34,965 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance with Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Charges for services | $ 130,000 | $ 130,000 | $ 157,969 | $ 27,969 |
| Interest income | 6,000 | 6,000 | 5,286 | (714) |
| Total revenues | 136,000 | 136,000 | 163,255 | 27,255 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Public safety | 474,133 | 474,133 | 120,018 | 354,115 |
| Total expenditures | 474,133 | 474,133 | 120,018 | 354,115 |
| Excess (deficiency) of revenues over expenditures | (338,133) | (338,133) | 43,237 | 381,370 |
| Net change in fund balances | (338,133) | (338,133) | 43,237 | 381,370 |
| Fund balance – beginning | 456,674 | 456,674 | 448,999 | (7,675) |
| Fund balance – ending | $ 118,541 | $ 118,541 | $ 492,236 | $ 373,695 |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance with Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Intergovernmental | $ 4,421,046 | $ 4,421,046 | $ 4,357,598 | $ (63,448) |
| Charges for services | 60,000 | 60,000 | 205,194 | 145,194 |
| Interest income | 30,000 | 30,000 | 6,736 | (23,264) |
| Total revenues | 4,511,046 | 4,511,046 | 4,569,528 | 58,482 |
| EXPENDITURES | | | | |
| Current: | | | | |
| Health, welfare and sanitation | 4,752,193 | 4,912,193 | 5,042,606 | (130,413) |
| Total expenditures | 4,752,193 | 4,912,193 | 5,042,606 | (130,413) |
| Deficiency of revenues under expenditures | (241,147) | (401,147) | (473,078) | (71,931) |
| OTHER FINANCING USES | | | | |
| Transfers out | (64,703) | (64,703) | | 64,703 |
| Total other financing uses | (64,703) | (64,703) | | 64,703 |
| Net change in fund balances | (305,850) | (465,850) | (473,078) | (7,228) |
| Fund balance – beginning | 2,195,624 | 2,195,624 | 1,576,397 | (619,227) |
| Fund balance – ending | $ 1,889,774 | $ 1,729,774 | $ 1,103,319 | $ (626,455) |

# 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, 2011

| | Budgeted Amounts | | Actual Amounts | Variance With Final Budget- Positive (Negative) |
|---|---|---|---|---|
| | Original | Final | | |
| REVENUES | | | | |
| Charges for services | $ 2,674,846 | $ 2,674,846 | $ 2,640,840 | $ (34,006) |
| Interest income | 25,000 | 25,000 | 31,863 | 6,863 |
| Total revenues | 2,699,846 | 2,699,846 | 2,672,703 | (27,143) |
| EXPENDITURES | | | | |
| Current: | | | | |
| Principal | 17,172,330 | 17,624,080 | 11,105,000 | 6,519,080 |
| Interest | | | 6,519,080 | (6,519,080) |
| Total expenditures | 17,172,330 | 17,624,080 | 17,624,080 | |
| Deficiency of revenues under expenditures | (14,472,484) | (14,924,234) | (14,951,377) | (27,143) |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 12,866,182 | 12,866,182 | 12,866,180 | (2) |
| Transfers out | (11,649) | (11,649) | (11,649) | |
| Total other financing sources | 12,854,533 | 12,854,533 | 12,854,531 | (2) |
| Net change in fund balances | (1,617,951) | (2,069,701) | (2,096,846) | (27,145) |
| Fund balance – beginning | 9,098,850 | 9,098,850 | 8,884,226 | (214,624) |
| Fund balance – ending | $ 7,480,899 | $ 7,029,149 | $ 6,787,380 | $ (241,769) |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ 4,321,745 | $ 4,321,745 | $ 4,988,266 | $ 666,521 |
| Interest income | 300,000 | 300,000 | 334,114 | 34,114 |
| Total revenues | 4,621,745 | 4,621,745 | 5,322,380 | 700,635 |
| EXPENDITURES | | | | |
| Debt service: | | | | |
| Principal | 6,611,335 | 6,611,335 | 4,569,241 | 2,042,094 |
| Interest | | | 2,028,694 | (2,028,694) |
| Other expenses | | | 1,249 | (1,249) |
| Total expenditures | 6,611,335 | 6,611,335 | 6,599,184 | 12,151 |
| Deficiency of revenues under expenditures | (1,989,590) | (1,989,590) | (1,276,804) | 712,786 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,179,241 | 1,179,241 | 1,179,241 | |
| Transfers out | | (115,500) | (115,500) | |
| Total other financing sources | 1,179,241 | 1,063,741 | 1,063,741 | |
| Net change in fund balances | (810,349) | (925,849) | (213,063) | 712,786 |
| Fund balance – beginning | 9,224,780 | 9,224,780 | 9,468,739 | 243,959 |
| Fund balance – ending | $ 8,414,431 | $ 8,298,931 | $ 9,255,676 | $ 956,745 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| OTHER FINANCING USES | | | | |
| Transfers out | $ (12,752) | $ (12,752) | $ (12,753) | $ (1) |
| Total other financing uses | (12,752) | (12,752) | (12,753) | (1) |
| Net change in fund balances | (12,752) | (12,752) | (12,753) | (1) |
| Fund balance – beginning | 12,752 | 12,752 | 12,753 | 1 |
| Fund balance – ending | $ | $ | $ | $ |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | | | | |
| Total revenues | $ | $ | $ 938,464 | $ 938,464 |
| | | | 938,464 | 938,464 |
| EXPENDITURES | | | | |
| Capital outlay | | | | |
| Total expenditures | 69,929,821 | 69,299,796 | 14,379,704 | 54,920,092 |
| | 69,929,821 | 69,299,796 | 14,379,704 | 54,920,092 |
| Deficiency of revenues under expenditures | (69,929,821) | (69,299,796) | (13,441,240) | 55,858,556 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 197,323,710 | 197,323,710 | 197,323,710 | |
| Total other financing sources | 197,323,710 | 197,323,710 | 197,323,710 | |
| Net change in fund balances | 127,393,889 | 128,023,914 | 183,882,470 | 55,858,556 |
| Fund balance – beginning | 82,436,119 | 82,436,119 | 82,302,773 | (133,346) |
| Fund balance – ending | $ 209,830,008 | $ 210,460,033 | $ 266,185,243 | $ 55,725,210 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Detention Technology Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| EXPENDITURES | | | | |
| Capital outlay | $ 5,718,000 | $ 5,718,000 | $ 841,877 | $ 4,876,123 |
| Total expenditures | 5,718,000 | 5,718,000 | 847,877 | 4,876,123 |
| Deficiency of revenues under expenditures | (5,718,000) | (5,718,000) | (841,877) | 4,876,123 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 10,000,000 | 10,000,000 | 10,000,000 | |
| Total other financing sources | 10,000,000 | 10,000,000 | 10,000,000 | |
| Net change in fund balances | 4,282,000 | 4,282,000 | 9,158,123 | 4,876,123 |
| Fund balance – beginning | | | | |
| Fund balance – ending | $ 4,282,000 | $ 4,282,000 | $ 9,158,123 | $ 4,876,123 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 4,908,000 | $ 4,908,000 | $ 6,962,793 | $ 2,054,793 |
| Total revenues | 4,908,000 | 4,908,000 | 6,962,793 | 2,054,793 |
| EXPENDITURES | | | | |
| Capital outlay | 60,548,481 | 60,548,481 | 52,706,577 | 7,841,904 |
| Total expenditures | 60,548,481 | 60,548,481 | 52,706,577 | 7,841,904 |
| Deficiency of revenues under expenditures | (55,640,481) | (55,640,481) | (45,743,784) | 9,896,697 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 40,000,000 | 40,000,000 | 40,000,000 | |
| Total other financing sources | 40,000,000 | 40,000,000 | 40,000,000 | |
| Net change in fund balances | (15,640,481) | (15,640,481) | (5,743,784) | 9,896,697 |
| Fund balance – beginning | 24,075,924 | 24,075,924 | 37,521,531 | 13,445,607 |
| Fund balance – ending | $ 8,435,443 | $ 8,435,443 | $ 31,777,747 | $ 23,342,304 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| EXPENDITURES | | | | |
| Capital outlay | $ 196,836,794 | $ 197,464,364 | $ 137,542,053 | $ 59,922,311 |
| Total expenditures | 196,836,794 | 197,464,364 | 137,542,053 | 59,922,311 |
| Deficiency of revenues under expenditures | (196,836,794) | (197,464,364) | (137,542,053) | 59,922,311 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 44,420,837 | 43,880,837 | 43,880,837 | |
| Transfers out | (11,701,867) | (11,701,867) | (11,701,866) | 1 |
| Total other financing sources | 32,718,970 | 32,178,970 | 32,178,971 | 1 |
| Net change in fund balances | (164,117,824) | (165,285,394) | (105,363,082) | 59,922,312 |
| Fund balance – beginning | 427,936,576 | 427,936,576 | 387,513,857 | (40,422,719) |
| Fund balance – ending | $ 263,818,752 | $ 262,651,182 | $ 282,150,775 | $ 19,499,593 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Interest income | $ | $ | $ 20,188 | $ 20,188 |
| Total revenues | | | 20,188 | 20,188 |
| EXPENDITURES | | | | |
| Capital outlay | 232,683 | 389,383 | 321,081 | 68,302 |
| Total expenditures | 232,683 | 389,383 | 321,081 | 68,302 |
| Deficiency of revenues under expenditures | (232,683) | (389,383) | (300,893) | 88,490 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 232,683 | 305,585 | 305,585 | |
| Total other financing sources | 232,683 | 305,585 | 305,585 | |
| Net change in fund balances | | (83,798) | 4,692 | 88,490 |
| Fund balance – beginning | 2,637,719 | 2,637,719 | 2,448,177 | (189,542) |
| Fund balance – ending | $ 2,637,719 | $ 2,553,921 | $ 2,452,869 | $ (101,052) |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Library District Capital Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ 540,000 | $ 540,000 | $ 540,000 | $ |
| Interest income | 40,000 | 40,000 | 15,559 | (24,441) |
| Miscellaneous | 50,000 | 50,000 | 43,625 | (6,375) |
| Total revenues | 630,000 | 630,000 | 599,184 | (30,816) |
| EXPENDITURES | | | | |
| Capital outlay | 6,040,000 | 6,040,000 | 4,433,162 | 1,606,838 |
| Total expenditures | 6,040,000 | 6,040,000 | 4,433,162 | 1,606,838 |
| Deficiency of revenues under expenditures | (5,410,000) | (5,410,000) | (3,833,978) | 1,576,022 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 231,582 | 231,582 | 231,582 | |
| Total other financing sources | 231,582 | 231,582 | 231,582 | |
| Net change in fund balances | (5,178,418) | (5,178,418) | (3,602,396) | 1,576,022 |
| Fund balance – beginning | 5,348,416 | 5,348,416 | 5,258,473 | (89,943) |
| Fund balance – ending | $ 169,998 | $ 169,998 | $ 1,656,077 | $ 1,486,079 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Taxes | $ | $ | $ 1,667 | $ 1,667 |
| Interest income | 5,000 | 5,000 | 1,452 | (3,548) |
| Miscellaneous | 1,000,000 | 1,000,000 | 1,024,842 | 28,842 |
| Total revenues | 1,005,000 | 1,005,000 | 1,027,961 | 22,961 |
| EXPENDITURES | | | | |
| Capital outlay | 3,000 | 3,000 | 2,500 | 500 |
| Total expenditures | 3,000 | 3,000 | 2,500 | 500 |
| Excess of revenues over expenditures | 1,002,000 | 1,002,000 | 1,025,461 | 23,461 |
| OTHER FINANCING SOURCES (USES) | | | | |
| Transfers in | 1,607,870 | 1,607,870 | 1,090,018 | (517,852) |
| Transfers out | (2,097,500) | (3,497,500) | (2,967,467) | 530,033 |
| Total other financing uses | (489,630) | (1,889,630) | (1,877,449) | 12,181 |
| Net change in fund balances | 512,370 | (887,630) | (851,988) | 35,642 |
| Fund balance – beginning | 9,918,465 | 9,918,465 | 10,002,435 | 83,970 |
| Fund balance – ending | $ 10,430,835 | $ 9,030,835 | $ 9,150,447 | $ 119,612 |

# Maricopa County
# Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
# Technology Capital Improvements Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| EXPENDITURES | | | | |
| Capital outlay | $ 56,134,813 | $ 56,134,813 | $ 2,205,365 | $ 53,929,448 |
| Total expenditures | 56,134,813 | 56,134,813 | 2,205,365 | 53,929,448 |
| Deficiency of revenues under expenditures | (56,134,813) | (56,134,813) | (2,205,365) | 53,929,448 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 151,700,000 | 151,700,000 | 151,700,000 | |
| Total other financing sources | 151,700,000 | 151,700,000 | 151,700,000 | |
| Net change in fund balances | 95,565,187 | 95,565,187 | 149,494,635 | 53,929,448 |
| Fund balance- beginning | | | | |
| Fund balance (deficit) – ending | $ 95,565,187 | $ 95,565,187 | $ 149,494,635 | $ 53,929,448 |

# 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, 2011

| | Budgeted Amounts | | Actual | Variance With Final Budget- |
|---|---|---|---|---|
| | Original | Final | Amounts | Positive (Negative) |
| REVENUES | | | | |
| Intergovernmental | $ | $ | $ 15,906,820 | $ 15,906,820 |
| Charges for services | 38,814,115 | 38,814,115 | 19,037,129 | (19,776,986) |
| Total revenues | 38,814,115 | 38,814,115 | 34,943,949 | (3,870,166) |
| EXPENDITURES | | | | |
| Capital outlay | 98,872,518 | 98,897,237 | 82,086,061 | 16,811,176 |
| Total expenditures | 98,872,518 | 98,897,237 | 82,086,061 | 16,811,176 |
| Deficiency of revenues under expenditures | (60,058,403) | (60,083,122) | (47,142,112) | 12,941,010 |
| OTHER FINANCING SOURCES | | | | |
| Transfers in | 36,798,426 | 36,798,426 | 36,798,427 | 1 |
| Total other financing sources | 36,798,426 | 36,798,426 | 36,798,427 | 1 |
| Net change in fund balances | (23,259,977) | (23,284,696) | (10,343,685) | 12,941,011 |
| Fund balance – beginning | 30,580,162 | 30,580,162 | 53,014,090 | 22,433,928 |
| Fund balance – ending | $ 7,320,185 | $ 7,295,466 | $ 42,670,405 | $ 35,374,939 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| GENERAL GOVERNMENT | | | | |
| Intergovernmental Capital Projects | | | | |
| APS ES ESCO Improvements | $ 17,683 | $ 90,585 | $ 77,222 | $ 13,363 |
| Cave Creek Transfer Station | | 83,798 | 28,859 | 54,939 |
| Vulture Mountain | 50,000 | 50,000 | 50,000 | |
| White Tank Nature Center | 165,000 | 165,000 | 165,000 | |
| Total Intergovernmental Capital Projects | $ 232,683 | $ 389,383 | $ 321,081 | $ 68,302 |
| General Fund County Improvements | | | | |
| APS ES ESCO Improvements | $ 5,020,710 | $ 5,648,280 | $ 4,530,603 | $ 1,117,677 |
| Chambers Swing Space Remodel | | 2,819,079 | 400,798 | 2,418,281 |
| Court Tower | 138,067,103 | 138,067,103 | 122,445,138 | 15,621,965 |
| First Ave Jail Demo Plaza Dsgn | 8,331,712 | 8,331,712 | 292,199 | 8,039,513 |
| Fifth Ave Remediation | | 295,000 | 263,635 | 31,365 |
| Maricopa Regional Trail System | 850,000 | 850,000 | 651,725 | 198,275 |
| Project Reserve | 31,657,923 | 26,916,506 | | 26,916,506 |
| Santa Fe Depot Remodel | 3,822,106 | 3,830,901 | 2,724,109 | 1,106,792 |
| Security Building | 2,669,424 | 2,665,727 | 4,198 | 2,661,529 |
| Sheriff Crime Lab Relocation | 3,533,297 | 4,592,713 | 2,530,564 | 2,062,149 |
| Southeast Facility Remodel | | 250,000 | 66,521 | 183,479 |
| Vulture Mountain | 100,000 | 100,000 | 2,257 | 97,743 |
| W Court 2 3 4 Floor Model | 2,784,519 | 3,097,343 | 2,594,015 | 503,328 |
| Total General Fund County Improvements | $ 196,836,794 | $ 197,464,364 | $ 136,505,762 | $ 60,958,602 |
| Technology Capital Improvements | | | | |
| Contact Center System | $ 2,102,550 | $ 2,102,550 | $ 1,452,992 | $ 649,558 |
| County Telephone System | 16,453,320 | 16,453,320 | 98,897 | 16,354,423 |
| Infrastructure Refresh Ph Ii | 500,000 | 500,000 | 339,922 | 160,078 |
| Radio System | 28,828,943 | 28,828,943 | 126,662 | 28,702,281 |
| Sheriff 911 Center Equipment | 8,250,000 | 8,250,000 | 186,892 | 8,063,108 |
| Total Technology Capital Improvements | $ 56,134,813 | $ 56,134,813 | $ 2,205,365 | $ 53,929,448 |
| CRIMINAL JUSTICE | | | | |
| Criminal Justice Facilities | | | | |
| APS ES ESCO Improvements | $ 10,607,196 | $ 9,762,410 | $ 7,460,717 | $ 2,301,693 |
| Estrella Chilled Water Conv | 3,150,000 | 2,687,158 | 2,340,799 | 346,359 |
| 4th Ave Solar Water Htr System | 989,900 | 1,009,648 | 999,131 | 10,517 |
| LBJ Solar Water Heating System | 1,142,900 | 1,170,819 | 1,049,585 | 121,234 |
| MCSO Transportation Hub | 52,139,825 | 52,139,825 | | 52,139,825 |
| Towers Chilled Water Conv | 1,900,000 | 2,529,936 | 2,529,472 | 464 |
| Total Criminal Justice Facilities | $ 69,929,821 | $ 69,299,796 | $ 14,379,704 | $ 54,920,092 |
| Detention Technology | | | | |
| CHS Electronic Medical Records | $ 5,718,000 | $ 5,718,000 | $ 841,877 | $ 4,876,123 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| CULTURE AND RECREATION | | | | |
| Library Building White Tank | $ 5,540,000 | $ 5,540,000 | $ 4,395,402 | $ 1,144,598 |
| Library District Tech Phase II | 500,000 | 500,000 | 37,760 | 462,240 |
| Total Culture and Recreation | $ 6,040,000 | $ 6,040,000 | $ 4,433,162 | $ 1,606,838 |
| PUBLIC SAFETY | | | | |
| Agua Fria River | $ 5,000 | $ 25,000 | $ | $ 25,000 |
| Aps Es Esco Improvements | 548,481 | 548,481 | 550,502 | (2,021) |
| Ariz Canal Diversion Channel | 333,000 | 1,120,000 | 956,044 | 163,956 |
| Buckeye #1 | 520,000 | 812,000 | 622,077 | 189,923 |
| Buckeye/Sun Valley Admp | 25,000 | 634,000 | 532,269 | 101,731 |
| Cave Buttes Dam | 263,000 | 631,000 | 440,475 | 190,525 |
| City Of Chandler | 5,000 | 5,000 | | 5,000 |
| City Of Scottsdale | 3,550,000 | 305,000 | 236,722 | 68,278 |
| Durango Admp | 905,000 | 2,021,000 | 2,295,283 | (274,283) |
| East Maricopa Floodway | 45,000 | 535,000 | 523,627 | 11,373 |
| East Mesa Admp | 100,000 | 118,000 | 71,130 | 46,870 |
| Floodprone Prop Acquisition | 1,550,000 | 249,000 | 209,325 | 39,675 |
| Glendale/Peoria Admp | 979,000 | 4,134,000 | 3,362,850 | 771,150 |
| Granite Reef Wash | 1,060,000 | 40,000 | | 40,000 |
| Harquahala Frs | | 40,000 | 435 | 39,565 |
| Maint Road Paving Project | 1,000,000 | 628,000 | 540,848 | 87,152 |
| Maryvale Admp | 7,400,000 | 8,345,000 | 8,471,650 | (126,650) |
| Mcmicken Dam | 10,000 | 70,000 | 7,350 | 62,650 |
| Metro Admp | 5,745,000 | 4,034,000 | 3,546,312 | 487,688 |
| New River Dam | | 70,000 | 4,335 | 65,665 |
| Powerline Frs | 3,198,000 | 2,420,000 | 1,292,400 | 1,127,600 |
| Project Reserves | 2,623,000 | | | |
| Queen Creek Admp | 8,358,000 | 11,318,000 | 9,801,530 | 1,516,470 |
| S Phoenix Drainage Improvement | 380,000 | 289,000 | 131,745 | 157,255 |
| Saddleback Flood Remed Struct | 330,000 | 271,000 | 193,210 | 77,790 |
| Salt/Gila River | 10,000 | 306,000 | 264,346 | 41,654 |
| Small Project Assistance | 2,000,000 | 1,505,000 | 1,494,925 | 10,075 |
| Sossaman Channel | 10,000 | 1,000 | (54) | 1,054 |
| Spook Hill Admp | 210,000 | 321,000 | 238,395 | 82,605 |
| Spook Hill Frs | 40,000 | 169,000 | 160,920 | 8,080 |
| Town Of Queen Creek | 55,000 | 974,000 | 933,533 | 40,467 |
| White Tanks Admp | 15,909,000 | 16,253,000 | 14,428,041 | 1,824,959 |
| White Tanks Dam #4 | 3,367,000 | 2,232,000 | 1,323,825 | 908,175 |
| Wickenburg Adms | 15,000 | 45,000 | 26,225 | 18,775 |
| Wittman Admp | | 80,000 | 46,302 | 33,698 |
| Total Public Safety | $ 60,548,481 | $ 60,548,481 | $ 52,706,577 | $ 7,841,904 |
| HIGHWAYS AND STREETS | | | | |
| 104Th St Univ To Quarterline | $ | $ | $ 171,698 | $ (171,698) |
| 27Th Av: Twin Pks Ln - New Rvr | | | 23,639 | (23,639) |
| 51St Ave Santa Cruz Gric Bdry | | | 2,122 | (2,122) |
| 56Th St Montgomery To Lone Mtn | | | 27,418 | (27,418) |
| 7 St Carefree Hwy Desert Hills | 4,100,000 | 4,100,000 | 2,674,271 | 1,425,729 |
| 87Th Av Deer Vly To Peoria Lmt | | | 9,542 | (9,542) |
| 87Th Av Peoria Lmt To Williams | | | 2,601 | (2,601) |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| HIGHWAYS AND STREETS (CONT.) | | | | |
| 88Th Ave Deer Vly To Williams | $ | $ | $ 1,644 | $ (1,644) |
| 99Th Ave Olive To Bell Its | 1,090,000 | 1,090,000 | 628,381 | 461,619 |
| Asphalt Rubber Overlay Arra | | 3,750,000 | 7,177,955 | (3,427,955) |
| Avondale At Mc 85 | | | 29,086 | (29,086) |
| Bell Rd Sr303 To 75Th Its | 15,000 | 15,000 | 159,471 | (144,471) |
| Benchmarking Study | 35,000 | 35,000 | | 35,000 |
| Bridge Preservation | 910,000 | 910,000 | | 910,000 |
| Buckeye Rd Wintersburg 339Th | 30,000 | 30,000 | 17,977 | 12,023 |
| Buckeye Rd Wintersburg 35Th Av | 220,000 | 720,000 | 415,507 | 304,493 |
| Buckeye Row Improv S I 10 | 405,000 | 405,000 | 400,045 | 4,955 |
| Bush Hwy Asphalt Rubber Ovrly | 30,000 | 30,000 | 51,276 | (21,276) |
| Candidate Assessment Reports | 1,400,000 | 1,400,000 | 1,526,350 | (126,350) |
| Cave Cr Rd Carefree Hwy Impr | | 750,000 | 906 | 749,094 |
| Cotton Ln Bridge At Gila River | | | 3,504 | (3,504) |
| County Arterials | 1,500,000 | 1,500,000 | | 1,500,000 |
| Deer Valley El Mirage To Lk P | 1,000,000 | 1,000,000 | 797,711 | 202,289 |
| Dobson Rd Bridge At Salt River | | | 15,444 | (15,444) |
| Dust Mitigation | 130,000 | 130,000 | | 130,000 |
| Dysart Indian Sch To Glendale | | | 95,276 | (95,276) |
| East Valley Sig Mod 6 | | | 212,296 | (212,296) |
| E-Intellidrive Study Ph Iii | | | 56,390 | (56,390) |
| El Mirage Bell Beardsley | 4,425,000 | 4,425,000 | 5,409,058 | (984,058) |
| El Mirage Northern Bell | 30,000 | 30,000 | 1,205,371 | (1,175,371) |
| El Mirage Northern To Cactus | 540,000 | 540,000 | 75,148 | 464,852 |
| El Mirage Northern To Peoria | | | 2,951 | (2,951) |
| El Mirage Picerne To Bell | 540,000 | 540,000 | 254,056 | 285,944 |
| Elliot Rd And Sossaman Rd | 15,000 | 15,000 | 231,138 | (216,138) |
| Ellsworth Rd Hunt Hwy Riggs | 10,105,000 | 10,105,000 | 11,676,976 | (1,571,976) |
| Esco Central Plant Retrofits | 48,340 | 76,499 | 51,379 | 25,120 |
| Esco Control Systems | 408,250 | 405,510 | 318,004 | 87,506 |
| Esco Hvac Motor Retrofits | 38,102 | 40,281 | 24,192 | 16,089 |
| Esco Lighting Retrofits | 396,176 | 394,211 | 424,190 | (29,979) |
| Esco Water Retrofits | 33,650 | 32,736 | 25,237 | 7,499 |
| Facilities Projects | | | 121,073 | (121,073) |
| Fig Springs New Rvr Tnf | | | 132,946 | (132,946) |
| Forest Rd Mcdowell - Rio Verde | 905,000 | 905,000 | 13,316 | 891,684 |
| Ft Mcdowell Drainage Scoping | 220,000 | 220,000 | 35,941 | 184,059 |
| General Civil Engineering | 350,000 | 350,000 | 22,386 | 327,614 |
| Gilbert Rd Bridge Scour | | | 62,832 | (62,832) |
| Gilbert Rd Lwc Flood Repair | | 3,750,000 | 1,198,920 | 2,551,080 |
| Gilbert Road Bridge | 1,510,000 | 1,510,000 | 5,421 | 1,504,579 |
| Iga With Phoenix For Pm10 Dsgn | | | 65,849 | (65,849) |
| Indian School At Beardsley Cnl | 500,000 | 500,000 | 45,186 | 454,814 |
| Intelligent Trans Syst Its | 80,000 | 80,000 | 3,000 | 77,000 |
| Lk Pleasant Rd Chs To Park Ent | | | 4,434 | (4,434) |
| Low Volume Road Prog Ne Valley | | | 498,053 | (498,053) |
| Low Volume Road Prog Nw Valley | | | 267,650 | (267,650) |
| Low Volume Road Prog Se Valley | | | 48,468 | (48,468) |
| Low Volume Road Prog Sw Valley | | | 401,372 | (401,372) |
| Low Volume Roads Program | 3,000,000 | 3,000,000 | 69,229 | 2,930,771 |
| Low Volume Roads Program Ph 3 | | | (500) | 500 |
| Lower Buckeye Rd Salome 339Th | 120,000 | 620,000 | 254,154 | 365,846 |
| Lp 303 Indian Sch Clearview | | | 33,499 | (33,499) |
| Lvr Cat I Roads | | 1,200,000 | 639,979 | 560,021 |
| Lvr Cat Ii Roads | | 1,000,000 | 306,358 | 693,642 |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| HIGHWAYS AND STREETS (CONT.) | | | | |
| Lvr Cat Iii Roads | $ | $ 1,000,000 | $ 628,612 | $ 371,388 |
| Lvr Scoping | | | 400,462 | (400,462) |
| Lwr Buckeye Salome Hwy 339Th | 30,000 | 30,000 | 41,031 | (11,031) |
| Mag Alcp Projects | 2,030,000 | 2,030,000 | | 2,030,000 |
| Mc 85 107Th Ave 91St Ave | 1,030,000 | 1,030,000 | 968 | 1,029,032 |
| Mc 85 91St Ave 75Th Ave | 1,000,000 | 1,000,000 | 2,423 | 997,577 |
| Mc 85 At Miller Rd | | 750,000 | 1,044 | 748,956 |
| Mc 85 Cotton Ln Estrella Pkwy | | | 276,121 | (276,121) |
| Mc85 83Rd Ave Intrsctn Improv | 30,000 | 30,000 | 272 | 29,728 |
| Mc85 At 83Rd Ctr Turn Ln Exp | 30,000 | 530,000 | 475,238 | 54,762 |
| Mc85 Litchfield 83Rd Av Its | 30,000 | 30,000 | | 30,000 |
| Mcdot Tmc Relocation | | 1,000,000 | 602,653 | 397,347 |
| Mcdot Tmc Upgrade | 1,160,000 | 1,160,000 | 117,150 | 1,042,850 |
| Mcdowell Rd E Perryville Rd | 440,000 | 440,000 | 61,309 | 378,691 |
| Meeker Blvd And Wilson Way | 30,000 | 30,000 | 111,405 | (81,405) |
| Meridian Rd | | | 232,910 | (232,910) |
| Miller Rd Bridge At Bid Canal | | | 272,110 | (272,110) |
| Miller Rd I10 To 1 Mi N I10 | 440,000 | 440,000 | 13,488 | 426,512 |
| Mingus At 25Th Avenue | | | 4,570 | (4,570) |
| Ne Maintenance Yard | | 3,750,000 | 2,458,481 | 1,291,519 |
| New R I17 Frontage Des Hills | 10,000 | 10,000 | 3,855 | 6,145 |
| New River I 17 To E 27Th Av | | | 101,105 | (101,105) |
| New River 10Th To Cir Mtn | | | 5,430 | (5,430) |
| New River Cir Mtn To Skunk Crk | | | 24,609 | (24,609) |
| New River Rd S Curvs W Fig Spr | 500,000 | 500,000 | 210,187 | 289,813 |
| New River Road Improvement | 40,000 | 40,000 | 920,970 | (880,970) |
| New Rr Rd Desrt Hls E Cir Mt | | | 75,404 | (75,404) |
| Northern Ave Sr 303 To Grand | 24,430,000 | 11,030,000 | 11,463,574 | (433,574) |
| Northern Parkway Phase Ii | | | 22,365 | (22,365) |
| Oakmont At 107Th Ave | | | 2,772 | (2,772) |
| Ocotillo Rd Brg Ovr Qn Crk Wsh | 20,000 | 20,000 | 36,642 | (16,642) |
| Old Us 80 Bridge At Gila River | 5,275,000 | 675,000 | 433,221 | 241,779 |
| Olive Ave And Reems Rd | 15,000 | 15,000 | 41,798 | (26,798) |
| Olive Ave Ltchfld To Lp101 Its | 15,000 | 15,000 | 91,460 | (76,460) |
| Olive Avenue And Cotton Lane | 60,000 | 60,000 | 1,716 | 58,284 |
| Partnership Support | 130,000 | 130,000 | | 130,000 |
| Pavement Preservation | 500,000 | 500,000 | | 500,000 |
| Peoria And Olive Signal Upgrd | 10,000 | 10,000 | 139,623 | (129,623) |
| Peoria At 99Th Ave | | | 43,989 | (43,989) |
| Peoria New Bridge Repairs | | | 120,000 | (120,000) |
| Power At Riggs | | | 141,643 | (141,643) |
| Power Rd Guadalupe Bseline | | | 12,615 | (12,615) |
| Power Rd Pecos To Santan Fwy | | | 14,697 | (14,697) |
| Project Reserves Account | 5,000,000 | | | |
| Prop Mgmt Prior Years Projects | 50,000 | 50,000 | 21,956 | 28,044 |
| Rh Johnson And Trail Ridge | 30,000 | 30,000 | 74,021 | (44,021) |
| Riggs Ellsworth To Meridian | | | 17,596 | (17,596) |
| Riggs Rd At Sonoqui Wash | | 2,000,000 | 702,228 | 1,297,772 |
| Right-Of-Way | 100,000 | 100,000 | | 100,000 |
| Rio Verde Dr Forest To 136Th | | | 101,155 | (101,155) |
| Row In Fill Road Inventory Sys | 200,000 | 700,000 | 266,577 | 433,423 |
| Safety Projects | 220,000 | 220,000 | | 220,000 |
| Salome Bridge At Cap Canal | | | 16,780 | (16,780) |

# Maricopa County
# Schedule of Capital Projects – Budget and Actual
# All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2011

| | Budgeted Amounts | | Actual | Variance with |
|---|---|---|---|---|
| | Original | Final | Amounts | Final Budget |
| HIGHWAYS AND STREETS (CONT.) | | | | |
| Salt R Crossing El Mirage Rd | $ 30,000 | $ 30,000 | $ 93,253 | $ (63,253) |
| Salt R Crossing Mckellips Rd | 30,000 | 30,000 | 61,672 | (31,672) |
| Salt River Crossing At 67Th Av | 30,000 | 30,000 | 73,611 | (43,611) |
| Salt River Crossing At 91St Av | 30,000 | 30,000 | 78,696 | (48,696) |
| Signal Modernization Sc 1 | | | 71 | (71) |
| Small Cities Assist Prog | 250,000 | 250,000 | 755,857 | (505,857) |
| Southern At Meridian | 1,520,000 | 320,000 | 220,188 | 99,812 |
| Southern: 96Th St To Cheshire | | | 487 | (487) |
| Special Projects | 1,510,000 | 1,510,000 | 1,037,400 | 472,600 |
| Stardust Blvd And 135Th Ave | 10,000 | 10,000 | 227,252 | (217,252) |
| Sun City Mill Overlay Ph 3 | | | 3,053 | (3,053) |
| Sun City Mill Overlay Ph 4 | | 3,750,000 | 1,485,281 | 2,264,719 |
| Sun City Mill Overlay Ph 4 | | | 2,061 | (2,061) |
| Sun City Pedestrian Signals | | | 11,486 | (11,486) |
| Sun City Sig Upgrade Bell Ro | 2,165,000 | 2,165,000 | 1,691,406 | 473,594 |
| Sun City Signl Upgr Rh Johnson | 1,080,000 | 1,080,000 | 1,204,011 | (124,011) |
| Sun City West Mill And Overlay | 4,035,000 | 4,035,000 | 6,006,525 | (1,971,525) |
| Sun City West Mill Ovrlay Ph 3 | | | 7,814 | (7,814) |
| Sun City West Mill Ovrlay Ph 4 | | 4,500,000 | 5,862,621 | (1,362,621) |
| Tip Development | 671,355 | 671,355 | 372,431 | 298,924 |
| Traffic Calming | | | 102,259 | (102,259) |
| Traffic Improvements | 470,000 | 470,000 | | 470,000 |
| Traffic Sgnl At Olive-Sarival | | | 38,264 | (38,264) |
| Traffic Sgnl Fire Stn 99Th Av | | | 9,583 | (9,583) |
| Traffic Signal Improvement 13 | 20,000 | 20,000 | 1,011,765 | (991,765) |
| Traffic Signal Improvement 14 | 5,000 | 5,000 | 1,201 | 3,799 |
| Traffic Signal Improvement 18 | 386,000 | 386,000 | | 386,000 |
| Traffic Signal Upgrade - 5 Loc | 10,000 | 10,000 | 64,442 | (54,442) |
| Transportation Planning | 230,000 | 430,000 | | 430,000 |
| Tuthill Rd Bridge At Gila R | 10,000 | 10,000 | 3,868 | 6,132 |
| Unallocated Force Account | 1,469,645 | 269,645 | | 269,645 |
| Usery Pass Omega To Bush Hwy | | | 1,993 | (1,993) |
| Val Vista Germann To Ray | 1,651,000 | 1,651,000 | 1,650,000 | 1,000 |
| Vls And Radio Upgrade | 595,000 | 595,000 | 82,577 | 512,423 |
| Warranted Traffic Improvements | 1,000,000 | 1,000,000 | 2,249 | 997,751 |
| West Broadway Dust Control | | | 21,957 | (21,957) |
| Williams Fld Gilbert Lindsay | 4,680,000 | 680,000 | 664,716 | 15,284 |
| Total Highways and Streets | $ 98,872,518 | $ 98,897,237 | $ 82,086,061 | $ 16,811,176 |

# 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, 2011

| | Equipment Services | Telecom-munications | Reprographics |
|---|---|---|---|
| ASSETS | | | |
| Current assets: | | | |
| Cash in bank and on hand | $ 900 | $ 200 | $ |
| Cash and investments held by County Treasurer | 3,031,360 | 5,703,383 | 180,147 |
| Receivables: | | | |
| Accounts | | | |
| Accrued interest | 92 | 179 | |
| Inventories | 663,394 | 91,399 | |
| Prepaids | | | |
| Total current assets | 3,695,746 | 5,795,161 | 180,147 |
| Noncurrent assets: | | | |
| Capital assets: | | | |
| Machinery and equipment | 1,869,629 | 9,434,533 | 731,992 |
| Less accumulated depreciation | (1,628,706) | (6,655,391) | (493,364) |
| Total noncurrent assets | 240,923 | 2,779,142 | 238,628 |
| Total assets | 3,936,669 | 8,574,303 | 418,775 |
| LIABILITIES | | | |
| Current liabilities: | | | |
| Accounts payable | 545,032 | 700,121 | 25,293 |
| Employee compensation payable | 259,192 | 271,881 | 56,534 |
| Accrued liabilities | | | |
| Due to other funds | | | |
| Liability for reported and incurred but not reported claims (current portion) | | | |
| Total current liabilities | 804,224 | 972,002 | 81,827 |
| Noncurrent liabilities: | | | |
| Liability for reported and incurred but not reported claims | | | |
| Total noncurrent liabilities | | | |
| Total liabilities | 804,224 | 972,002 | 81,827 |
| NET ASSETS | | | |
| Invested in capital assets | 240,923 | 2,779,142 | 238,628 |
| Unrestricted (deficit) | 2,891,522 | 4,823,159 | 98,320 |
| Total net assets (deficit) | $ 3,132,445 | $ 7,602,301 | $ 336,948 |

| Risk Management | Employee Benefits Trust | Sheriff Warehouse | Total |
|---|---|---|---|
| $ 100 | $ 11,055 | $ | $ 12,255 |
| 62,490,462 | 57,170,396 | | 128,575,748 |
| | 898,197 | | 898,197 |
| 3,801 | 3,563 | | 7,635 |
| | | 1,108,100 | 1,862,893 |
| 1,134,931 | 852,807 | | 1,987,738 |
| 63,629,294 | 58,936,018 | 1,108,100 | 133,344,466 |
| 96,231 | 33,013 | | 12,165,398 |
| (81,103) | (33,013) | | (8,891,577) |
| 15,128 | | | 3,273,821 |
| 63,644,422 | 58,936,018 | 1,108,100 | 136,618,287 |
| 982,763 | 124,271 | 4,923 | 2,382,403 |
| 186,659 | 3,290,574 | | 4,064,840 |
| | 2,382,969 | 4,935 | 2,387,904 |
| | | 611,429 | 611,429 |
| 38,663,548 | 12,115,071 | | 50,778,619 |
| 39,832,970 | 17,912,885 | 621,287 | 60,225,195 |
| 93,594,637 | | | 93,594,637 |
| 93,594,637 | | | 93,594,637 |
| 133,427,607 | 17,912,885 | 621,287 | 153,819,832 |
| 15,128 | | | 3,273,821 |
| (69,798,313) | 41,023,133 | 486,813 | (20,475,366) |
| $ (69,783,185) | $ 41,023,133 | $ 486,813 | $ (17,201,545) |

# Maricopa County
# Combining Statement of Revenues, Expenses, and Changes in Net Assets
# All Internal Service Funds
For the Fiscal Year Ended June 30, 2011

| | Equipment Services | Telecom-munications | Reprographics |
|---|---|---|---|
| OPERATING REVENUES | | | |
| Charges for services | $ 16,897,803 | $ 17,823,203 | $ 794,005 |
| Miscellaneous | 42,232 | 1,531,319 | 19,954 |
| Total operating revenues | 16,940,035 | 19,354,522 | 813,959 |
| OPERATING EXPENSES | | | |
| Personal services | 3,521,252 | 3,965,344 | 524,050 |
| Supplies | 11,699,952 | 2,073,289 | 191,013 |
| Other services | 732,593 | 1,871,956 | 80,408 |
| Legal | | | |
| Insurance and claims | | | |
| Leases and rentals | 4,636 | 4,214 | |
| Repairs and maintenance | 481,883 | 1,784,608 | 34,383 |
| Travel and transportation | 4,264 | 11,083 | |
| Utilities | 71,436 | 7,562,620 | |
| Depreciation | 46,501 | 833,185 | 63,178 |
| Total operating expenses | 16,562,517 | 18,106,299 | 893,032 |
| Operating income (loss) | 377,518 | 1,248,223 | (79,073) |
| NONOPERATING REVENUES (EXPENSES) | | | |
| Investment income | 21,030 | 30,817 | |
| Loss on disposal of capital assets | | | |
| Total nonoperating revenues (expenses) | 21,030 | 30,817 | |
| Income (loss) before transfers | 398,548 | 1,279,040 | (79,073) |
| Transfers in | | | |
| Transfers out | | | |
| Change in net assets | 398,548 | 1,279,040 | (79,073) |
| Total net assets (deficit) – beginning, as restated | 2,733,897 | 6,323,261 | 416,021 |
| Total net assets (deficit) – ending | $ 3,132,445 | $ 7,602,301 | $ 336,948 |

| Risk Management | Employee Benefits Trust | Sheriff Warehouse | Total |
|---|---|---|---|
| $ 24,332,007 | $ 119,211,911 | $ 2,159,089 | $ 181,218,018 |
| 579,991 | 884 | | 2,174,380 |
| 24,911,998 | 119,212,795 | 2,159,089 | 183,392,398 |
| 1,930,651 | 1,650,492 | | 11,591,789 |
| 102,949 | 17,248 | 2,157,498 | 16,241,949 |
| 1,114,333 | 9,595,316 | 26,974 | 13,421,580 |
| 4,193,937 | | | 4,193,937 |
| 59,069,702 | 109,221,583 | | 168,291,285 |
| 17,702 | 5,061 | | 31,613 |
| 1,117 | 28,918 | | 2,330,909 |
| 7,266 | 2,111 | | 24,724 |
| | | | 7,634,056 |
| 2,170 | 739 | | 945,773 |
| 66,439,827 | 120,521,468 | 2,184,472 | 224,707,615 |
| (41,527,829) | (1,308,673) | (25,383) | (41,315,217) |
| 501,841 | 498,476 | | 1,052,164 |
| | (3,273) | | (3,273) |
| 501,841 | 495,203 | | 1,048,891 |
| (41,025,988) | (813,470) | (25,383) | (40,266,326) |
| | 49,990 | | 49,990 |
| | (1,380,291) | | (1,380,291) |
| (41,025,988) | (2,143,771) | (25,383) | (41,596,627) |
| (28,757,197) | 43,166,904 | 512,196 | 24,395,082 |
| $ (69,783,185) | $ 41,023,133 | $ 486,813 | $ (17,201,545) |

# Maricopa County
# Combining Statement of Cash Flows
# All Internal Service Funds
For the Fiscal Year Ended June 30, 2011

| | Equipment Services | Telecom-munications | Reprographics |
|---|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Charges for services | $ 16,897,803 | $ 17,823,203 | $ 794,005 |
| Other receipts | 42,232 | 1,531,319 | 19,954 |
| Payments for goods and services | (13,402,435) | (13,528,447) | (310,634) |
| Payments for personal services | (3,494,869) | (3,971,699) | (527,220) |
| Net cash provided by (used for) operating activities | 42,731 | 1,854,376 | (23,895) |
| CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES | | | |
| Advances from General Fund | | | |
| Loan payments to General Fund | | | |
| Net cash provided by (used for) noncapital financing activities | | | |
| CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES | | | |
| Acquisition of capital assets | (244,360) | (669,959) | |
| Net cash used for capital and related financing activities | (244,360) | (669,959) | |
| CASH FLOWS FROM INVESTING ACTIVITIES | | | |
| Interest and dividends | 23,482 | 34,396 | |
| Net cash provided by investing activities | 23,482 | 34,396 | |
| Net increase (decrease) in cash and cash equivalents | (178,147) | 1,218,813 | (23,895) |
| Cash and cash equivalents, July 1, 2010, as restated | 3,210,407 | 4,484,770 | 204,042 |
| Cash and cash equivalents, June 30, 2011 | $ 3,032,260 | $ 5,703,583 | $ 180,147 |
| RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES: | | | |
| Operating income (loss) | $ 377,518 | $ 1,248,223 | $ (79,073) |
| Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities | | | |
| Depreciation expense | 46,501 | 833,185 | 63,178 |
| Liability for reported and incurred but not reported claims | | | |
| Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]: | | | |
| Accounts receivable | | | |
| Inventories | (243,837) | (2,623) | |
| Prepaids | | | |
| Accounts payable | (163,834) | (218,054) | (4,830) |
| Employee compensation payable | 26,383 | (6,355) | (3,170) |
| Accrued liabilities | | | |
| Liability for reported and incurred but not reported claims - current | | | |
| Net cash provided by (used for) operating activities | $ 42,731 | $ 1,854,376 | $ (23,895) |
| SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES: | | | |
| Accumulated depreciation from disposed capital assets | $ 148,008 | | |
| Machinery and equipment disposed | (148,008) | | |
| Capital assets transferred from governmental activities | 31,000 | | |
| Accumulated depreciation transferred from governmental activities | (31,000) | | |

| Risk Management | Employee Benefits Trust | Sheriff Warehouse | Total |
|---|---|---|---|
| $ 24,332,007 | $ 119,573,777 | $ 2,159,089 | $ 181,579,884 |
| 579,991 | 884 | | 2,174,380 |
| (22,963,200) | (117,251,299) | (1,945,027) | (169,401,042) |
| (1,918,362) | (623,344) | | (10,535,494) |
| 30,436 | 1,700,018 | 214,062 | 3,817,728 |
| | 49,990 | | 49,990 |
| | (1,380,291) | (214,062) | (1,594,353) |
| | (1,330,301) | (214,062) | (1,544,363) |
| | | | (914,319) |
| | | | (914,319) |
| 577,869 | 576,271 | | 1,212,018 |
| 577,869 | 576,271 | | 1,212,018 |
| 608,305 | 945,988 | | 2,571,064 |
| 61,882,257 | 56,235,463 | | 126,016,939 |
| $ 62,490,562 | $ 57,181,451 | $ | $ 128,588,003 |
| $ (41,527,829) | $ (1,308,673) | $ (25,383) | $ (41,315,217) |
| 2,170 | 739 | | 945,773 |
| 41,289,352 | | | 41,289,352 |
| | 361,866 | | 361,866 |
| | | 451,224 | 204,764 |
| 20,354 | (742,275) | | (721,921) |
| (319,105) | (388,285) | (209,626) | (1,303,734) |
| 12,289 | 1,027,148 | | 1,056,295 |
| | (860,543) | (2,153) | (862,696) |
| 553,205 | 3,610,041 | | 4,163,246 |
| $ 30,436 | $ 1,700,018 | $ 214,062 | $ 3,817,728 |
| | | | $ 148,008 |
| | | | (148,008) |
| | | | 31,000 |
| | | | (31,000) |

# 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, 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, 2011

| | Balance July 1, 2010, as restated | Additions | Deductions | Balance June 30, 2011 |
|---|---|---|---|---|
| SPECIAL PURPOSE | | | | |
| Assets | | | | |
| Cash in bank and on hand | $ 76,515,182 | $ | $ 36,080,728 | $ 40,434,454 |
| Cash and investments held by County Treasurer | 1,033,581 | | 171,651 | 861,930 |
| Miscellaneous | 39,190 | 27,374 | | 66,564 |
| Total assets | $ 77,587,953 | $ 27,374 | $ 36,252,379 | $ 41,362,948 |
| Liabilities | | | | |
| Accounts payable | $ 163,646 | $ | $ 138,199 | $ 25,447 |
| Accrued liabilities | | 350,984 | | 350,984 |
| Deposits held for other parties | 77,424,307 | | 36,437,790 | 40,986,517 |
| Total liabilities | $ 77,587,953 | $ 350,984 | $ 36,575,989 | $ 41,362,948 |

# ***STATISTICAL SECTION***

# Maricopa County
# Listing of Statistical Information

**Contents** **Page**

**Financial Trends Information** **246**

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** **252**

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** **257**

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** **260**

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** **262**

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 Ten Fiscal Years

*(accrual basis of accounting)*

| NET ASSETS | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
|---|---|---|---|---|---|
| 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 | $ 2,443,905,934 |
| Restricted | 321,969,019 | 234,284,414 | 204,462,971 | 260,495,040 | 345,147,265 |
| Unrestricted | 222,913,694 | 441,241,848 | 397,555,149 | 456,714,660 | 561,333,573 |
| Total governmental activities net assets | $ 1,804,093,253 | $ 2,204,587,032 | $ 2,413,350,852 | $ 3,063,120,617 | $ 3,350,386,772 |
| Business-type activities | | | | | |
| Invested in capital assets, net of related debt | $ 81,077,781 | $ 75,738,774 | $ 72,392,695 | $ 1,388,358 | $ 1,253,947 |
| Restricted | 53,752,904 | 43,997,578 | 16,320,660 | 7,277 | 7,556 |
| Unrestricted | (8,089,795) | 6,410,491 | 19,709,472 | (26,237,718) | (4,568,970) |
| Total business-type activities net assets | $ 126,740,890 | $ 126,146,843 | $ 108,422,827 | $ (24,842,083) | $ (3,307,467) |
| 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 | $ 2,445,159,881 |
| Restricted | 375,721,923 | 278,281,992 | 220,783,631 | 260,502,317 | 345,154,821 |
| Unrestricted | 214,823,899 | 447,652,339 | 417,264,621 | 430,476,942 | 556,764,603 |
| Total primary government net assets | $ 1,930,834,143 | $ 2,330,733,875 | $ 2,521,773,679 | $ 3,038,278,534 | $ 3,347,079,305 |

| NET ASSETS | Fiscal Year 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|
| Governmental activities | | | | | |
| Invested in capital assets, net of related debt | $ 2,488,280,795 | $ 2,542,165,396 | $ 2,704,196,813 | $ 2,851,126,451 | $ 3,105,417,974 |
| Restricted | 437,856,827 | 526,220,283 | 565,223,808 | 601,165,852 | 627,527,187 |
| Unrestricted | 686,000,889 | 772,807,989 | 776,422,693 | 848,551,674 | 757,580,843 |
| Total governmental activities net assets | $ 3,612,138,511 | $ 3,841,193,668 | $ 4,045,843,314 | $ 4,300,843,977 | $ 4,490,526,004 |
| Business-type activities | | | | | |
| Invested in capital assets, net of related debt | $ 1,860,630 | | | | |
| Restricted | 7,691 | | | | |
| Unrestricted | (3,486,686) | | | | |
| Total business-type activities net assets | $ (1,618,365) | | | | |
| Primary government | | | | | |
| Invested in capital assets, net of related debt | $ 2,490,141,425 | $ 2,542,165,396 | $ 2,704,196,813 | $ 2,851,126,451 | $ 3,105,417,974 |
| Restricted | 437,864,518 | 526,220,283 | 565,223,808 | 601,165,852 | 627,527,187 |
| Unrestricted | 682,514,203 | 772,807,989 | 776,422,693 | 848,551,674 | 757,580,843 |
| Total primary government net assets | $ 3,610,520,146 | $ 3,841,193,668 | $ 4,045,843,314 | $ 4,300,843,977 | $ 4,490,526,004 |

# Maricopa County
# Changes in Net Assets
Last Ten Fiscal Years
*(accrual basis of accounting)*

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| **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 | $ 235,215,523 | $ 248,394,846 |
| 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 | 888,875,706 | 893,760,377 |
| 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 | 83,230,341 | 123,611,300 |
| 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 | 331,333,847 | 387,892,315 |
| 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 | 37,933,317 | 43,325,625 |
| 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 | 8,234,785 | 9,219,564 |
| 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 | 6,123,987 | 7,640,462 |
| 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 | 1,590,947,506 | 1,713,844,489 |
| 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 | $1,590,947,506 | $1,713,844,489 |
| **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 | $ 26,983,394 | $ 27,698,094 |
| 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 | 154,380,972 | 152,507,151 |
| 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 | 26,534,563 | 28,130,243 |
| 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 | 46,903,563 | 54,135,715 |
| 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 | 13,230,460 | 11,928,461 |
| Education | 3,057,546 | 2,714,129 | 4,146,571 | 2,383,943 | 82,561 | 818,977 | 687,074 | 837,422 | 918,352 | 215,723 |
| 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 | 255,625,422 | 286,447,310 |
| 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 | 95,268,969 | 58,859,929 |
| 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 | 619,845,695 | 619,922,626 |
| 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 | 2009-10 | 2010-11 |
| 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 program revenues | 714,881,810 | 767,824,314 | 819,778,442 | 520,840,533 | 84,004,028 | 2,545,683 | | | | |
| Total primary gov't 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 | $ 619,845,695 | $ 619,922,626 |
| **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) | $ (971,101,811) | $(1,093,921,863) |
| 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) | $ (971,101,811) | $(1,093,921,863) |
| **General Revenues and other Changes in Net Assets** | | | | | | | | | | |
| Governmental activities: | | | | | | | | | | |
| Taxes | | | | | | | | | | |
| Property taxes, levied for gen 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 | $ 519,651,976 | 518,956,222 |
| 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 | 72,753,878 | 66,723,260 |
| 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 | 20,482,122 | 20,385,799 |
| Property taxes, levied for debt service | 20,250,715 | 19,708,786 | 19,267,865 | | | | | | | 5,432,863 |
| Property taxes, levied for Street Light District | | | | | | | | | | |
| 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 | 366,285,237 | 385,487,679 |
| Sales tax – Jail construction & 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 | 107,094,680 | 112,451,803 |
| 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 | 4,668,705 | 4,989,933 |
| Share of state 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 | 116,405,328 | 113,649,012 |
| 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 | 2,652,085 | 2,728,933 |
| 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 | 21,884,398 | 14,815,018 |
| 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 | 11,756,381 | 15,198,561 |
| 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 | 1,243,634,790 | 1,260,819,083 |
| 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 bus. act. | | | | (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 | $1,243,634,790 | $1,260,819,083 |
| **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 | $ 272,532,979 | $ 166,897,220 |
| 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 | $ 272,532,979 | $ 166,897,220 |

(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 | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| General Fund | | | | | |
| Reserved | $ 5,083,202 | $ 3,834,312 | $ 2,400,780 | $ 3,281,552 | $ 25,557,789 |
| Unreserved | 249,039,062 | 288,822,823 | 315,905,112 | 427,995,902 | 539,621,335 |
| Total general fund | $ 254,122,264 | $ 292,657,135 | $ 318,305,892 | $ 431,277,454 | $ 565,179,124 |
| All Other Governmental Funds | | | | | |
| Reserved | $ 23,515,381 | $ 24,618,711 | $ 22,498,657 | $ 23,602,714 | $ 22,460,845 |
| Unreserved, reported in: | | | | | |
| Special revenue funds | 153,208,886 | 156,611,561 | 187,646,410 | 192,187,526 | 259,363,049 |
| Capital projects funds | 145,345,468 | 120,430,525 | 108,561,138 | 129,612,546 | 115,785,803 |
| Debt service funds | 97,344,273 | 81,674,429 | 74,332,552 | 36,643,487 | 18,808,809 |
| Total all other governmental funds | $ 419,414,008 | $ 383,335,226 | $ 393,038,757 | $ 382,046,273 | $ 416,418,506 |

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 |
| General Fund | | | | |
| Reserved | $ 26,503,298 | $ 21,465,733 | $ 20,929,952 | $ 20,513,964 |
| Unreserved | 444,964,280 | 512,125,107 | 410,035,269 | 489,009,836 |
| Total general fund | $ 471,467,578 | $ 533,590,840 | $ 430,965,221 | $ 509,523,800 |
| All Other Governmental Funds | | | | |
| Reserved | $ 23,388,690 | $ 24,144,860 | $ 22,105,351 | $ 19,468,729 |
| Unreserved, reported in: | | | | |
| Special revenue funds | 306,244,082 | 339,553,123 | 366,227,240 | 408,964,191 |
| Capital projects funds | 447,826,380 | 490,257,680 | 598,462,118 | 578,091,264 |
| Debt service funds | 18,495,336 | 15,265,958 | 7,007,229 | 1,696,337 |
| Total all other governmental funds | $ 795,954,488 | $ 869,221,621 | $ 993,801,938 | $1,008,220,521 |

| | Fiscal Year |
|---|---|
| | 2010-11 |
| General Fund* | |
| Nonspendable | 20,372,794 |
| Restricted | |
| Committed | 162,000,000 |
| Assigned | 225,405,703 |
| Unassigned | 21,623,906 |
| Total general fund | $ 429,402,403 |
| All Other Governmental Funds* | |
| Nonspendable | $ 2,774,433 |
| Restricted | 625,559,970 |
| Committed | 446,474,182 |
| Assigned | |
| Unassigned | (9,454,552) |
| Total all other governmental funds | $1,065,354,033 |

*Fund Balance Classifications for fiscal year 2011 are changed due to the initial year of GASB Statement No.54 presentation

# Maricopa County
# Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

*(modified accrual basis of accounting)*

| | Fiscal Year | | | |
|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 |
| **Revenues** | | | | |
| Taxes | $ 343,037,203 | $ 474,876,462 | $ 524,751,335 | $ 556,751,810 |
| Licenses and permits | 26,106,311 | 28,192,974 | 31,629,382 | 34,765,632 |
| Intergovernmental | 831,668,101 | 745,697,718 | 778,964,259 | 904,156,166 |
| Charges for services | 68,770,386 | 66,499,607 | 71,682,924 | 74,735,757 |
| Fines and forfeits | 15,776,099 | 16,326,795 | 17,166,377 | 21,855,377 |
| Special assessment | | 3,625,508 | 3,584,883 | 3,536,133 |
| Miscellaneous & Interest income | 69,879,317 | 59,899,212 | 48,974,704 | 56,838,888 |
| Total revenues | 1,355,237,417 | 1,395,118,276 | 1,476,753,864 | 1,652,639,763 |
| **Expenditures** | | | | |
| General government | 99,265,465 | 114,241,982 | 118,226,772 | 130,064,711 |
| Public safety | 481,843,123 | 493,435,114 | 563,716,985 | 636,868,683 |
| Highway and streets | 55,240,772 | 44,226,114 | 41,549,321 | 48,811,843 |
| Health, welfare and sanitation | 311,510,932 | 331,752,530 | 331,028,006 | 437,845,805 |
| Culture and recreation | 17,651,564 | 19,388,797 | 19,587,482 | 22,146,913 |
| Education | 16,560,263 | 17,268,012 | 18,815,487 | 18,014,621 |
| Debt service | | | | |
| Principal | 39,618,137 | 34,071,393 | 35,159,141 | 15,677,059 |
| Interest | 10,271,627 | 10,423,785 | 8,828,297 | 8,592,525 |
| Other | 1,179,102 | | 266,757 | 11,870 |
| Capital outlay | 294,010,771 | 315,588,133 | 248,465,695 | 205,929,785 |
| Total expenditures | 1,327,151,756 | 1,380,395,860 | 1,385,643,943 | 1,523,963,815 |
| Excess of revenues over (under) expenditures | 28,085,661 | 14,722,416 | 91,109,921 | 128,675,948 |
| **Other financing sources (uses)** | | | | |
| Transfers in | 243,650,675 | 386,029,678 | 295,868,643 | 346,549,747 |
| Transfers out | (269,402,720) | (402,561,346) | (358,012,976) | (395,058,179) |
| Capital lease agreements | 9,843,870 | 4,321,656 | 6,333,484 | 8,384,655 |
| Proceeds from bond issuance | 78,450,670 | | 15,598,262 | 12,000,000 |
| Premium on refunding bonds | 3,541,257 | | 457,156 | |
| Payment to escrow agent | (77,980,850) | | (12,353,671) | |
| Loan Proceeds | | | | |
| Total other financing sources (uses) | (11,897,098) | (12,210,012) | (52,109,102) | (28,123,777) |
| Net change in fund balances | $ 16,188,563 | $ 2,512,404 | $ 39,000,819 | $ 100,552,171 |
| Debt service as a percentage of non capital expenditures | 4.9% | 4.2% | 3.9% | 1.8% |

| Fiscal Year | | | | | |
|---|---|---|---|---|---|
| 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| $ 601,231,444 | $ 640,375,614 | $ 672,237,546 | $ 686,964,346 | $ 716,804,640 | $ 715,851,831 |
| 42,266,662 | 40,078,842 | 40,434,059 | 41,439,097 | 38,496,710 | 41,372,329 |
| 1,025,737,248 | 1,105,841,984 | 904,588,701 | 783,903,253 | 772,997,433 | 802,853,910 |
| 86,925,888 | 87,668,832 | 153,431,323 | 169,543,750 | 177,455,822 | 185,637,288 |
| 23,366,008 | 31,641,869 | 32,061,172 | 37,360,387 | 35,152,334 | 34,094,367 |
| 3,770,790 | 3,929,786 | 5,284,808 | 4,841,432 | 4,377,292 | 5,432,863 |
| 69,589,514 | 105,465,489 | 110,992,618 | 95,349,598 | 35,348,263 | 29,306,635 |
| 1,852,887,554 | 2,015,002,416 | 1,919,030,227 | 1,819,401,863 | 1,780,632,494 | 1,814,549,223 |
| 131,031,069 | 173,121,467 | 173,285,719 | 176,738,216 | 208,844,970 | 193,235,111 |
| 733,244,452 | 813,297,449 | 882,964,097 | 895,818,537 | 825,412,465 | 829,965,019 |
| 47,763,048 | 56,087,569 | 54,885,932 | 54,407,137 | 52,572,927 | 53,297,470 |
| 430,614,292 | 461,668,854 | 378,763,080 | 396,702,161 | 326,936,948 | 384,436,682 |
| 24,625,293 | 28,283,735 | 30,186,081 | 33,870,918 | 28,121,160 | 30,005,985 |
| 18,885,218 | 15,218,331 | 14,677,474 | 8,523,122 | 7,684,473 | 8,927,278 |
| 18,780,267 | 16,297,518 | 15,607,476 | 18,833,968 | 15,914,149 | 15,728,150 |
| 8,497,208 | 6,030,238 | 11,441,406 | 10,026,110 | 9,246,731 | 8,558,856 |
| 17,508 | 1,460,467 | 5,250 | 3,188 | 91,580 | 1,249 |
| 232,922,515 | 301,383,004 | 278,993,140 | 220,481,647 | 212,063,026 | 320,011,115 |
| 1,646,380,870 | 1,872,848,632 | 1,840,809,655 | 1,815,405,004 | 1,686,888,429 | 1,844,166,915 |
| 206,506,684 | 142,153,784 | 78,220,572 | 3,996,859 | 93,744,065 | (29,617,692) |
| 314,004,599 | 791,514,765 | 389,617,546 | 446,171,799 | 383,496,208 | 677,002,927 |
| (357,440,139) | (785,416,097) | (386,617,546) | (446,171,799) | (383,459,515) | (675,672,626) |
| 9,395,689 | 25,720,244 | 29,953,944 | 20,121,941 | | |
| 3,000,000 | 140,940,000 | | | | |
| | 1,596,088 | | | | |
| (10,605,000) | (34,414,011) | | | | |
| | 1,217,018 | 10,106,857 | | | |
| (41,644,851) | 141,158,007 | 43,060,801 | 20,121,941 | 36,693 | 1,330,301 |
| $ 164,861,833 | $ 283,311,791 | $ 121,281,373 | $ 24,118,800 | $ 93,780,756 | $ (28,287,391) |
| 1.9% | 1.5% | 1.7% | 1.8% | 1.7% | 1.5% |

# 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 |
|---|---|---|---|---|---|
| 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 |
| 2009-10 | 605,041,255 | 386,285,237 | 124,579,510 | 84,950,511 | 131 |
| 2010-11 | 598,410,095 | 385,487,679 | 121,637,533 | 85,975,735 | 1,667 |
| Change 2002-11 | 74.4% | 18.3% | 14.6% | 9.8% | (98.7%) |

| Fiscal Year | Rental Car Surcharge | Jail Tax | Street Lighting Assessments | Total Revenues |
|---|---|---|---|---|
| 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 |
| 2009-10 | 4,668,574 | 107,094,680 | 4,377,292 | 1,296,997,190 |
| 2010-11 | 4,988,266 | 112,451,803 | 5,432,863 | 1,314,385,641 |
| Change 2002-11 | (7.8%) | 14.5% | 55.0% | 36.9% |

The Vehicle License Tax for fiscal year 2001 and all subsequent years, have a combined amount from the General and Transportation Funds.

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

The Jail Tax was approved by the voters in the General Election on November 3, 1998.

# Maricopa County
# Assessed Value and Estimated Market Value of Taxable Property

Last Ten Fiscal Years
*(in thousands of dollars)*

| Fiscal Year Ended June 30, | Property Values Assessed | | | Total Direct Tax Rate | Total Secured and Unsecured Estimated Market Value | Total Assessed Value as a Percentage of Total Estimated Market Value |
|---|---|---|---|---|---|---|
| | Secured | Unsecured | Total | | | |
| 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 |
| 2009-10 | 56,523,957 | 1,460,095 | 57,984,052 | 1.1629 | 516,184,657 | 11.2 |
| 2010-11 | 48,247,443 | 1,415,100 | 49,662,543 | 1.2409 | 444,097,352 | 11.2 |

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 |
| 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 |
| 2009-10 | 0.9909 | 0.0000 | 0.1367 | 0.0353 | 1.1629 |
| 2010-11 | 1.0508 | 0.0000 | 0.1489 | 0.0412 | 1.2409 |

| | Overlapping Rates | | | | | | |
|---|---|---|---|---|---|---|---|
| Fiscal Year | State of Arizona | Education Equalization | Central Arizona Water Conservation District | Other Special Districts | Community College District | School Districts | Cities |
| 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 |
| 2009-10 | 0.0000 | 0.3306 | 0.1000 | 0 - 3.3000 | 0.8844 | 0.7773 - 10.8439 | 0 - 2.5074 |
| 2010-11 | 0.0000 | 0.3564 | 0.1000 | 0 - 3.3000 | 0.9728 | 0.7098 - 10.7955 | 0 - 2.4390 |

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 | 2010-11 Secondary Valuation | 2010-11 Rank | 2010-11 Percentage of Total County Assessed Value | 2001-02 Secondary Valuation | 2001-02 Rank | 2001-02 Percentage of Total County Assessed Value |
|---|---|---|---|---|---|---|
| Arizona Public Service Company | $ 1,087,402,081 | 1 | 2.19% | $ 692,140,346 | 1 | 3.02% |
| Salt River Project | 653,895,628 | 2 | 1.32% | | | |
| Qwest Corporation | 230,780,585 | 3 | 0.46% | 365,985,185 | 2 | 1.60% |
| Southwest Gas Corporation | 167,366,070 | 4 | 0.34% | 121,237,144 | 6 | 0.53% |
| Southern California Edison Co | 154,343,927 | 5 | 0.31% | 169,400,620 | 3 | 0.74% |
| El Paso Electric Co | 135,952,234 | 6 | 0.27% | 142,067,483 | 5 | 0.62% |
| Intel Corporation | 121,184,466 | 7 | 0.24% | 108,498,798 | 7 | 0.47% |
| Gila River Power, LP | 116,665,501 | 8 | 0.23% | | | |
| Mesquite Power LLC | 105,238,560 | 9 | 0.21% | | | |
| Wal-Mart Stores Inc | 92,460,164 | 10 | 0.19% | 41,375,709 | 15 | 0.18% |
| Public Service Company of New Mexico | 86,220,216 | 11 | 0.17% | 80,746,508 | 8 | 0.35% |
| Target Corporation | 80,940,958 | 12 | 0.16% | 41,312,611 | 16 | 0.18% |
| Federal National Mortgage Association | 74,688,609 | 13 | 0.15% | | | |
| New Harquahala Generating Co., LLC | 72,006,394 | 14 | 0.14% | | | |
| Host Kierland, LLC | 63,927,591 | 15 | 0.13% | | | |
| Scottsdale Fashion Square Partnership | 61,195,003 | 16 | 0.12% | 49,837,135 | 12 | 0.22% |
| Safeway Inc | 55,088,390 | 17 | 0.11% | 42,791,179 | 14 | 0.19% |
| Southern Cal Public Pwr Auth (Palo Verde) | 54,750,079 | 18 | 0.11% | 65,570,107 | 11 | 0.29% |
| Smiths Food & Drug Centers Inc | 52,084,549 | 19 | 0.10% | | | |
| Verizon Wireless | 51,270,946 | 20 | 0.10% | | | |
| A T & T/Wireless Service | | | | 77,432,255 | 9 | 0.34% |
| Motorola Computer Group, SPS, GEG | | | | 142,149,454 | 4 | 0.62% |
| Cox Communication | | | | 65,991,170 | 10 | 0.29% |
| MCI Telecommunications Corp. | | | | 44,653,734 | 13 | 0.19% |
| Sheraton Corp | | | | 37,484,477 | 17 | 0.16% |
| Albertson's | | | | 36,233,223 | 18 | 0.16% |
| Wells Fargo & Company | | | | 35,717,589 | 19 | 0.16% |
| Arizona MSA | | | | 34,472,010 | 20 | 0.16% |
| Total Principal Taxpayers | $ 3,517,461,951 | | 7.08% | $ 2,395,096,737 | | 10.45% |
| Countywide Secondary Valuation | $ 49,662,543,618 | | | $ 22,913,134,480 | | |

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 |
| 2001-02 | 327,717,255 | 315,788,529 | 96.36 | 5,838,020 | 321,626,549 | 98.14 |
| 2002-03 | 352,679,730 | 341,135,608 | 96.73 | 6,165,626 | 347,301,234 | 98.47 |
| 2003-04 | 392,827,196 | 383,224,353 | 97.56 | 5,821,337 | 389,045,690 | 99.04 |
| 2004-05 | 411,881,140 | 402,111,242 | 97.63 | 4,930,327 | 407,041,569 | 98.83 |
| 2005-06 | 451,253,280 | 438,441,057 | 97.16 | 6,918,709 | 445,359,766 | 98.69 |
| 2006-07 | 484,223,277 | 469,107,028 | 96.88 | 10,136,935 | 479,243,963 | 98.97 |
| 2007-08 | 519,814,623 | 503,200,873 | 96.80 | 13,734,306 | 516,935,179 | 99.45 |
| 2008-09 | 558,747,827 | 535,412,874 | 95.82 | 17,900,609 | 553,313,483 | 99.03 |
| 2009-10 | 587,695,910 | 562,196,230 | 95.66 | 18,237,834 | 580,434,064 | 98.76 |
| 2010-11 | 580,723,610 | 556,833,931 | 95.89 | | 556,833,931 | 95.89 |

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 |
| 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 |
| 2009-10 | 492,230,736 | 0 | 74,996,804 | 20,468,370 | 587,695,910 |
| 2010-11 | 492,224,342 | 0 | 68,019,592 | 20,479,676 | 580,723,610 |

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) |
|---|---|---|---|
| 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 |
| 2009-10 | 0 | 0.00 | 0.00 |
| 2010-11 | 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 |
|---|---|---|---|---|---|---|---|
| 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 | |
| 2009-10 | 153,285,000 | | 37,905,000 | 174,442 | 3,385,000 | 14,956,315 | |
| 2010-11 | 142,140,000 | | 34,515,000 | 120,533 | 2,895,000 | 432,651 | |

| 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) |
|---|---|---|---|---|---|---|
| 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 |
| 2009-10 | | | | 209,705,757 | 0.36 | 52.13 |
| 2010-11 | | | | 180,103,184 | 0.36 | 47.18 |

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 fiscal year 2002, Installment Purchase Agreements include Capital Leases.

# Maricopa County
# Legal Debt Margin Information
Last Ten Fiscal Years

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| Debt limit | $3,436,970,172 | $3,668,557,092 | $4,121,698,129 | $ 4,510,048,00 | $4,979,582,760 |
| Total net general obligation debt | 57,596,083 | 38,792,654 | 20,165,000 | | |
| Legal debt margin | $3,379,374,089 | $3,629,764,438 | $4,101,533,129 | $ 4,510,048,00 | $4,979,582,760 |
| Total net debt applicable to the limit as a percentage of debt limit | 1.86% | 1.68% | 1.06% | 0% | 0% |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Debt limit | $5,444,204,040 | $7,430,186,074 | $8,745,545,293 | $ 8,697,607,75 | $ 7,449,381,543 |
| Total net general obligation debt | | | | | |
| Legal debt margin | $5,444,204,040 | $7,430,186,074 | $8,745,545,293 | $ 8,697,607,75 | $ 7,449,381,543 |
| 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 2010-11

| | |
|---|---|
| Assessed Value | $ 49,662,543,618 |
| Debt limit (15% of assessed value) | 7,449,381,543 |
| Debt applicable to limit: | |
| General obligation bonds | |
| Total net debt applicable to limit | |
| Legal debt margin | $ 7,449,381,543 |

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 |
|---|---|---|---|---|---|---|---|
| 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% |
| 2009-10 | 5,005,605 | 9,468,739 | 4,260,000 | 2,160,344 | 6,420,344 | 78% | 147% |
| 2010-11 | 5,322,380 | 9,255,676 | 4,569,241 | 2,029,943 | 6,599,184 | 81% | 140% |

Special Assessment Bonds

| Fiscal Year | Gross Revenue | Net Revenue Available For Debt Service (1) | Debt Services Requirements Principal | Interest | Total | Gross Coverage | Net Coverage |
|---|---|---|---|---|---|---|---|
| 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% |
| 2009-10 | 53,667 | 134,815 | 19,149 | 13,527 | 32,676 | 164% | 413% |
| 2010-11 | 28,253 | 98,077 | 53,909 | 11,082 | 64,991 | 43% | 151% |

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 | | | | |
|---|---|---|---|---|---|
| | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 |
| Unemployment Rate (June 30,) | | | | | |
| County | 5.00% | 5.30% | 4.40% | 4.10% | 3.60% |
| State | 6.00% | 5.70% | 5.00% | 4.70% | 4.20% |
| United States | 5.80% | 6.30% | 4.60% | 5.00% | 4.60% |
| | | | | | |
| Population/Income Statistics | | | | | |
| Income | $ 96,998,974,000 | $101,378,940,000 | $110,278,789,000 | $120,716,738,000 | $134,339,487,000 |
| Population | 3,296,739 | 3,389,229 | 3,498,347 | 3,638,481 | 3,792,675 |
| Per Capita | $ 29,423 | $ 29,912 | $ 31,523 | $ 33,178 | $ 35,420 |

| | Fiscal Year | | | | |
|---|---|---|---|---|---|
| | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| Unemployment Rate (June 30,) | | | | | |
| County | 2.90% | 4.30% | 8.00% | 8.60% | 8.60% |
| State | 3.40% | 4.80% | 8.70% | 9.60% | 9.60% |
| United States | 4.50% | 5.50% | 9.50% | 9.50% | 9.50% |
| | | | | | |
| Population/Income Statistics | | | | | |
| Income | $139,665,253,000 | $145,880,680,000 | $146,898,132,000 | $142,091,681,000 | (1) |
| Population | 3,907,492 | 3,987,942 | 4,115,811 | 4,023,132 | 4,023,132 |
| Per Capita | $ 36,135 | $ 37,666 | $ 37,112 | $ 35,319 | (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 year 2011.

# Maricopa County
# Principal Employers
Current Year and Nine Years Ago

| | 2011 | | | 2002 | | |
|---|---|---|---|---|---|---|
| Employer | Employees | Rank | Percentage of Total County Employment | Employees | Rank | Percentage of Total County Employment |
| State of Arizona | 49,282 | 1 | 3.02% | 49,973 | 1 | 3.22% |
| Wal-Mart Stores, Inc. | 30,608 | 2 | 1.88% | 17,500 | 2 | 1.13% |
| Banner Health Systems | 28,220 | 3 | 1.73% | 14,000 | 6 | 0.90% |
| City of Phoenix | 15,544 | 4 | 0.95% | 13,298 | 8 | 0.86% |
| Wells Fargo & Company | 13,100 | 5 | 0.80% | | | |
| Apollo Group Inc | 13,000 | 6 | 0.80% | 15,523 | 4 | 1.00% |
| Maricopa County | 12,458 | 7 | 0.76% | | | |
| Arizona State University | 12,221 | 8 | 0.75% | | | |
| Bank of America | 12,000 | 9 | 0.74% | | | |
| Raytheon Co. | 12,000 | 10 | 0.74% | | | |
| Honeywell Aerospace | | | | 16,000 | 3 | 1.03% |
| Motorola | | | | 15,100 | 5 | 0.97% |
| The Kroger Co. | | | | 13,500 | 7 | 0.87% |
| American Express | | | | 11,000 | 9 | 0.71% |
| America West Holdings | | | | 10,270 | 10 | 0.66% |
| Total for Principal Employers | 198,433 | | 12.17% | 176,164 | | 11.35% |
| Total Employment in Maricopa County As of June 30 | 1,630,600 | | | 1,552,500 | | |

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 Nine Fiscal Years

| | Fiscal Year | | | | | | | | | |
|---|---|---|---|---|---|---|---|---|---|---|
| Function/Program | 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
| General Government | | | | | | | | | | |
| Board of Supervisors | 25 | 25 | 24 | 24 | 22 | 24 | 27 | 25 | 25 | 26 |
| Call Center | 33 | 34 | 33 | 33 | 33 | 33 | 33 | 33 | 27 | 27 |
| County Assessor | 322 | 322 | 321 | 321 | 331 | 358 | 365 | 361 | 322 | 323 |
| County Manager | 18 | 11 | 12 | 13 | 21 | 26 | 20 | 13 | 27 | 30 |
| Elections | 54 | 54 | 54 | 54 | 54 | 58 | 58 | 58 | 54 | 54 |
| Facilities Management | 235 | 248 | 245 | 301 | 263 | 264 | 271 | 232 | 182 | 184 |
| Finance | 43 | 44 | 48 | 42 | 44 | 56 | 56 | 49 | 40 | 41 |
| Human Resources | 67 | 66 | 51 | 51 | 55 | 53 | 17 | 52 | 47 | 44 |
| Information Technology | 67 | 66 | 61 | 63 | 109 | 109 | 117 | 142 | 119 | 111 |
| Internal Audit | 16 | 16 | 15 | 15 | 15 | 20 | 20 | 20 | 17 | 17 |
| Management and Budget | 22 | 22 | 20 | 21 | 32 | 35 | 27 | 33 | 32 | 31 |
| Materials Management | 39 | 40 | 36 | 35 | 35 | 37 | 37 | 37 | 34 | 34 |
| Other General Government | 136 | 141 | 132 | 140 | | 83 | 177 | 92 | 82 | 82 |
| Recorder | 71 | 71 | 70 | 70 | 80 | 84 | 84 | 85 | 63 | 63 |
| Employee Health Initiatives | 15 | 16 | 25 | 26 | 23 | 24 | 30 | 28 | 24 | 20 |
| Treasurer | 64 | 64 | 64 | 59 | 59 | 63 | 64 | 47 | 41 | 49 |
| Public Safety | | | | | | | | | | |
| Adult Probation | 1,175 | 1,092 | 1,072 | 1,153 | 1,193 | 1,237 | 1,249 | 1,246 | 1,050 | 1065 |
| Clerk of Superior Court | 666 | 689 | 684 | 710 | 743 | 772 | 776 | 768 | 679 | 680 |
| Constables | 30 | 30 | 30 | 30 | 30 | 31 | 31 | 32 | 30 | 35 |
| County Attorney | 829 | 917 | 915 | 990 | 992 | 1,037 | 1,033 | 1,023 | 977 | 887 |
| Court System | 1,845 | 1,846 | 1,849 | 1,965 | 2,053 | 2,190 | 2,269 | 2,259 | 2,167 | 2,176 |
| Emergency Management | 15 | 15 | 14 | 15 | 15 | 15 | 15 | 14 | 14 | 13 |
| Flood Control | 223 | 226 | 224 | 227 | 208 | 209 | 196 | 189 | 185 | 190 |
| Juvenile Probation | 828 | 869 | 833 | 1,012 | 966 | 951 | 957 | 902 | 758 | 752 |
| Medical Examiner | 64 | 63 | 65 | 66 | 70 | 73 | 91 | 91 | 76 | 77 |
| Planning & Development | 115 | 125 | 125 | 159 | 190 | 214 | 205 | 177 | 102 | 104 |
| Public Fiduciary | 35 | 35 | 34 | 34 | 36 | 36 | 36 | 35 | 33 | 33 |
| Sheriff | 2,465 | 2,488 | 2,494 | 3,214 | 3,558 | 3,835 | 3,850 | 3,810 | 3,695 | 3,607 |
| Correctional Health | 264 | 265 | 262 | 381 | 348 | 368 | 471 | 456 | 404 | 453 |
| Highways and Streets | | | | | | | | | | |
| Transportation | 504 | 478 | 479 | 479 | 477 | 484 | 515 | 513 | 522 | 510 |
| Health, Welfare and Sanitation | | | | | | | | | | |
| Air Quality | N/A | N/A | N/A | N/A | 131 | 164 | 165 | 257 | 205 | 180 |
| Animal Control | 133 | 140 | 141 | 144 | 149 | 158 | 156 | 167 | 168 | 168 |
| Environmental Services | 283 | 274 | 282 | 303 | 197 | 205 | 307 | 271 | 265 | 276 |
| Human Services | 368 | 369 | 368 | 461 | 463 | 471 | 461 | 435 | 342 | 397 |
| Other Health, Welfare and Sanitation | 115 | 108 | 40 | 40 | 41 | 50 | 7 | 7 | 9 | 9 |
| Public Health | 523 | 535 | 542 | 557 | 575 | 587 | 556 | 533 | 508 | 577 |
| Solid Waste | 12 | 14 | 13 | 12 | 13 | 18 | 23 | 29 | 31 | 31 |
| Culture and Recreation | | | | | | | | | | |
| Library District | 136 | 136 | 136 | 147 | 150 | 150 | 161 | 161 | 168 | 172 |
| Parks and Recreation | 98 | 104 | 104 | 86 | 88 | 90 | 92 | 90 | 85 | 85 |
| Stadium District | 4 | 4 | 4 | 5 | 5 | 5 | 5 | 5 | 3 | 5 |
| Education | | | | | | | | | | |
| Superintendent of Schools | 30 | 30 | 33 | 32 | 33 | 33 | 40 | 37 | 35 | 47 |
| | 12,001 | 12,107 | 11,976 | 13,509 | 13,999 | 14,726 | 15,091 | 14,835 | 13,647 | 13,665 |

Source: County Management and Budget Department

# Maricopa County
# Operating Indicators by Function/Program
Last Ten Fiscal Years

| Function/Program | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|---|---|---|---|---|
| **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 | 1,543,998 | 1.,546,229 |
| 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 | 1,820,851 | 1,919,175 |
| Number voting (1) | 723,867 | 723,867 | 1,211,963 | 1,211,963 | 899,484 | 899,484 | 1,380,571 | 1,380,571 | 1,380,571 | 1,004,125 |
| **Public Safety** | | | | | | | | | | |
| Adult Probation | | | | | | | | | | |
| Probationers (including absconders) | 32,671 | 30,216 | 32,001 | 28,631 | 30,631 | 31,405 | 30,617 | 30,666 | 31,160 | 31,093 |
| Community service hours | 864,242 | 853,041 | 769,314 | 891,897 | 813,931(2) | 680,989 | 517,816 | 586,723 | 407,628 | 327,894 |
| 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 | $26,396,659 | $28,899,021 |
| County Attorney | | | | | | | | | | |
| Adult felony filings | 30,322 | 30,459 | 34,052 | 34,480 | 39,654 | 38,694 | N/A (3) | N/A (3) | 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) | 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 | 60 | 22 |
| Presentation, consultation requests completed | N/A (3) | 220 | 495 | 26 | 39 | 30 | 965 | 160 | 121 | 153 |
| Square miles of watershed studies completed | N/A (3) | 10 | 782 | 1,238 | 1,994 | 503 | 631 | 411 | 619 | 324 |
| Drainage complaint investigations conducted <30 days | N/A (3) | 269 | 140 | N/A (3) | 149 | 140 | 141 | 319 | 155 | 73 |
| Justice Courts | | | | | | | | | | |
| Annual new filings | 351,278 | 355,170 | 348,040 | 375,944 | 379,498(2) | 412,558 | 435,744 | 725,654(6) | 827,383 | 835,882 |
| Total non-jury trials commenced | N/A (3) | 22,777 | 41,238 | 34,615 | 17,630 | 4,079 | 5,467 | 3,626 | 2,511 | 2,713 |
| Total jury trials commenced | N/A (3) | 71 | 70 | 49 | 218(2) | 495 | 754 | 120 | 110 | 108 |
| Juvenile Probation | | | | | | | | | | |
| Population under 18 yrs old | 861,454 | 878,683 | 896,257 | 914,182 | 932,466 | 951,049 | 1,110,894 | 1,133,112 | 1,155,774 | 1,007,861 |
| Juveniles brought to detention | 10,287 | 10,119 | 9,916 | 9,782 | 10,029 | 10,491 | 10,444 | 10,327 | 9,707 | 8,639 |
| Average detention length (days) | 15 | 15 | 17 | 19 | 19 | 17 | 14 | 13 | 13 | 14 |
| 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 | 192,303 | 222,137 |
| 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 | 365,671 | 292,162 |
| Number of immunizations | 185,320 | 211,455 | 232,431 | 222,100 | 308,493 | 235,573 | 279,778 | 275,724 | 229,251 | 157,894 |
| Cases of communicable diseases investigated | 2,645 | 3,794 | 3,914 | 3,121 | 2,867 | 3,031 | 8,795 | 9,671 | 11,728 | 10,853 |
| **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 | 7,481,836 | 7,507,016 |
| Number of library cards issued | N/A (4) | N/A (4) | 290,492 | 58,118 | 57,732 | 52,652 | 64,648 | 62,973 | 57,757 | 48,410 |
| 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 | 790,723 | 719,534 |
| **Education** | | | | | | | | | | |
| Superintendent of Schools | | | | | | | | | | |
| School districts in Maricopa County | 57 | 58 | 58 | 57 | 58 | 58 | 58 | 58 | 58 | 58 |
| Home Schooled students | 7,700 | 8,832 | 10,255 | 11,592 | 8,249 | 9,517 | 9,790 | 9,737 | 10,017 | 9,874 |
| Private School students | 15,000 | 19,200 | 21,724 | 25,793 | 27,585 | 27,606 | 29,283 | 19,213 | 20,215 | 18,098 |

(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 Ten Fiscal Years

| Function/Program | Fiscal Year 2001-02 | 2002-03 | 2003-04 | 2004-05 | 2005-06 | 2006-07 | 2007-08 | 2008-09 | 2009-10 | 2010-11 |
|---|---|---|---|---|---|---|---|---|---|---|
| General Government | | | | | | | | | | |
| Facilities Management | | | | | | | | | | |
| Number of buildings owned by Facilities(1) | N/A | N/A | N/A | 353 | 353 | 26 | 26 | 27 | 34 | 25 |
| Number of buildings maintained by Facilities | N/A | N/A | N/A | 177 | 177 | 177 | 175 | 167 | 160 | 178 |
| Public Safety | | | | | | | | | | |
| Flood Control District | | | | | | | | | | |
| Operating alert stations | 118 | 118 | 118 | 297 | 310 | 318 | 324 | 333 | 338 | 339 |
| Justice Courts | 23 | 23 | 23 | 23 | 23 | 23 | 23 | 25 | 25 | 25 |
| Juvenile Courts | 2 | 2 | 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 | 11,509 | 11,509 |
| Number of jail facilities | 4 | 4 | 6 | 6 | 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 | 5,284 | 5,267 |
| Miles of road with paved surfaces | 4,421 | 4,421 | 4,452 | 4,503 | 4,514 | 4,255 | 4,491 | 4,334 | 4,397 | 4,448 |
| Number of major bridges | 25 | 27 | 28 | 28 | 27 | 27 | 23 | 22 | 22 | 21 |
| Number of total bridges | 258 | 265 | 283 | 299 | 290 | 293 | 286 | 276 | 278 | 278 |
| Health, Welfare and Sanitation | | | | | | | | | | |
| Animal Care and Control | | | | | | | | | | |
| Number of animal shelters | 3 | 3 | 3 | 3 | 3 | 3 | 2 | 2 | 2 | 2 |
| Public Health | | | | | | | | | | |
| Number of public health facilities | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Number of WIC facilities | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 | 2 |
| Solid Waste Management | | | | | | | | | | |
| Number of transfer stations | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 | 6 |
| Culture and Recreation | | | | | | | | | | |
| Library District | | | | | | | | | | |
| Number of facilities owned | 2 | 2 | 2 | 2 | 3 | 2 | 2 | 2 | 2 | 3 |
| Facilities operated | 10 | 11 | 10 | 10 | 10 | 13 | 13 | 15 | 14 | 14 |
| Bookmobiles | 2 | 2 | 2 | 2 | 1 | 1 | 1 | 0 | 0 | 0 |
| Parks and Recreation | | | | | | | | | | |
| Regional county parks | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 | 9 |
| County managed golf courses | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 | 3 |
| Total acres managed | 119,301 | 119,307 | 119,239 | 119,261 | 118,754 | 119,185 | 119,257 | 119,257 | 119,257 | 119,257 |
| Conservation areas | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 | 1 |
| Stadium District | | | | | | | | | | |
| Major league baseball field | 1 | 1 | 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.

Source: Various County Agencies.

Note: Indicators for Education is not available.

MARICOPA COUNTY

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