

# Maricopa County

Annual Expenditure  
Limitation Report

Year Ended June 30, 2019



A Report to the Arizona Legislature

Lindsey A. Perry  
Auditor General





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LINDSEY A. PERRY  
AUDITOR GENERAL

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MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

## Independent accountants' report

Members of the Arizona State Legislature

The Board of Supervisors of  
Maricopa County, Arizona

### Annual Expenditure Limitation Report

We have examined the accompanying Annual Expenditure Limitation Report (AELR) of Maricopa County (County) for the year ended June 30, 2019, and the County's related notes to the report. The County's management is responsible for presenting this report in accordance with the Uniform Expenditure Reporting System (UERS) as required by Arizona Revised Statutes (A.R.S.) §41-1279.07 and in accordance with the Arizona Constitution, Art. IX, Sec. 20. The criteria are described in Note 1 on page 6. Our responsibility is to express an opinion on this report based on our examination.

### Accountants' responsibility

We conducted our examination in accordance with attestation standards established by the American Institute of Certified Public Accountants. Those standards require that we plan and perform the examination to obtain reasonable assurance about whether this report is presented in accordance with the UERS in all material respects. An examination involves performing procedures to obtain evidence about the amounts and disclosures in the report. The nature, timing, and extent of the procedures selected are based upon our judgment as accountants, including an assessment of the risks of material misstatement of the report, whether due to fraud or error. We believe that the evidence we obtained is sufficient and appropriate to provide a reasonable basis for our qualified opinion.

### Basis for qualified opinion

Our examination disclosed that the County included certain erroneous and misleading assertions in its notes to its AELR. These assertions are not in accordance with the UERS and the Arizona Constitution, Art. IX, Sec. 20, and do not comport with Arizona Attorney General Opinion I19-004. The County made these assertions in 6 separate notes. Specifically, in Note 2 on page 6, the County asserts that a total of \$85,491,058 it expended for contributions toward unfunded pension liabilities should be excludable from expenditures subject to its expenditure limitation. However, such amounts are not excludable. In addition, although the County did not exclude expenditures for its contributions toward unfunded pension liabilities, in Notes 3, 10, 11, 13, and 20 on pages 6 through 11, the County asserts that it lost available carryforwards of excludable revenues totaling \$46,355,823 because it could not lawfully exclude its contributions towards unfunded pension liabilities. However, the County has not lost available carryforwards but instead appropriately excluded the expenditures of these excludable revenues in the current year.

## Opinion

In our opinion, except for the matters described in the preceding basis for qualified opinion paragraph, the County's AELR referred to above is presented in accordance with the UERS as required by A.R.S. §41-1279.07 and in accordance with the Arizona Constitution, Art. IX, Sec. 20, in all material respects.

Lindsey Perry, CPA, CFE  
Auditor General

July 15, 2020

**Maricopa County**  
**Annual Expenditure Limitation Report—Part I**  
**Year ended June 30, 2019**

|   |                      |
|---|----------------------|
| 1. Economic Estimates Commission expenditure limitation                             | \$1,377,523,772      |
| 2. Amount subject to the expenditure limitation (total amount from part II, line C) | <u>1,377,523,771</u> |
| 3. Amount under the expenditure limitation  | <u>\$ 1</u>          |

I hereby certify, to the best of my knowledge and belief, that the information contained in this report is accurate and in accordance with the requirements of the uniform expenditure reporting system.

Signature of chief fiscal officer: (Signature removed for website presentation.)

Name and title: John Lewis, Chief Financial Officer

Telephone number: (602) 506-1373 Date: July 15, 2020

**Maricopa County**  
**Annual Expenditure Limitation Report—Part II**  
**Year ended June 30, 2019**

| Description   | Governmental<br>funds   | Internal<br>service<br>funds | Fiduciary<br>funds   | Total                   |
|---|-------------------------|------------------------------|----------------------|-------------------------|
| A. Amounts reported on the reconciliation, line D   | \$ 1,933,235,434        | \$ 229,710,902               | \$ 9,940,241,656     | \$ 12,103,187,992       |
| B. Less exclusions claimed:   |                         |                              |                      |                         |
| Debt service requirements (Note 2)  | 26,635,219              |                              |                      | 26,635,219              |
| Dividends, interest, and gains on the sale or redemption of<br>investment securities (Note 3)   | 10,654,860              | 1,740,965                    |                      | 12,395,825              |
| Trustee or custodian (Note 4)   | 18,482,600              |                              | 9,940,241,656        | 9,958,724,256           |
| Grants and aid from the federal government (Note 5)   | 135,361,239             |                              |                      | 135,361,239             |
| Grants, aid, contributions, or gifts from a private agency, organization,<br>or individual, except amounts received in lieu of taxes (Note 6) | 7,441,958               |                              |                      | 7,441,958               |
| Amounts received from the State of Arizona (Note 7)   | 48,110,307              |                              |                      | 48,110,307              |
| Quasi-external interfund transactions (Note 8)  | 31,098                  | 226,405,952                  |                      | 226,437,050             |
| Amounts accumulated for the purchase of land, and the purchase or<br>construction of buildings or improvements                                | 3,467,038               |                              |                      | 3,467,038               |
| Highway user revenues in excess of those received in fiscal year<br>1979-80 (Note 9)  | 94,065,453              |                              |                      | 94,065,453              |
| Contracts with other political subdivisions (Note 10)   | 37,884,859              |                              |                      | 37,884,859              |
| Refunds, reimbursements, and other recoveries (Note 11)   | 2,022,695               | 377,773                      |                      | 2,400,468               |
| Amounts received for distribution to school districts (Note 12)   | 6,609,597               |                              |                      | 6,609,597               |
| Prior years carryforward (Note 13)  | 164,998,248             | 1,132,704                    |                      | 166,130,952             |
| Total exclusions claimed  | <u>555,765,171</u>      | <u>229,657,394</u>           | <u>9,940,241,656</u> | <u>10,725,664,221</u>   |
| C. Amounts subject to the expenditure limitation  | <u>\$ 1,377,470,263</u> | <u>\$ 53,508</u>             | <u>\$ -</u>          | <u>\$ 1,377,523,771</u> |

See accompanying notes to report.

**Maricopa County**  
**Annual Expenditure Limitation Report—Reconciliation**  
**Year ended June 30, 2019**

| Description   | Governmental<br>funds   | Enterprise<br>funds | Internal<br>service<br>funds | Fiduciary<br>funds      | Total                    |
|---|-------------------------|---------------------|------------------------------|-------------------------|--------------------------|
| A. Total expenditures/expenses/deductions and applicable other financing uses, special items, and extraordinary items reported within the fund financial statements | \$ 2,239,814,170        | \$ 29,808,837       | \$ 229,490,540               | \$ 9,940,241,656        | \$ 12,439,355,203        |
| B. Subtractions:  |                         |                     |                              |                         |                          |
| Items not requiring use of current financial resources:   |                         |                     |                              |                         |                          |
| Depreciation  |                         |                     | 817,277                      |                         | 817,277                  |
| Loss on disposal of capital assets  |                         |                     | 156,129                      |                         | 156,129                  |
| Claims incurred but not reported (IBNR) (Note 14)   |                         |                     | 160,107,229                  |                         | 160,107,229              |
| Pension and other postemployment benefits (OPEB) expense (Note 15)  |                         | (142,716)           | (65,791)                     |                         | (208,507)                |
| Expenditures of separate legal entities established under Arizona Revised Statutes (A.R.S.) (Note 16)   | 96,747,544              | 37,601,754          |                              |                         | 134,349,298              |
| Long-term care contributions the State Treasurer withheld (Note 17)   | 170,486,100             |                     |                              |                         | 170,486,100              |
| Required fees/reimbursements made to Arizona state agencies (Note 19)   | 9,763,573               |                     |                              |                         | 9,763,573                |
| Involuntary court judgments (Note 18)   | 29,581,519              |                     | 10,624,372                   |                         | 40,205,891               |
| Total subtractions  | <u>306,578,736</u>      | <u>37,459,038</u>   | <u>171,639,216</u>           |                         | <u>515,676,990</u>       |
| C. Additions:   |                         |                     |                              |                         |                          |
| Principal payments on long-term debt  |                         | 367,017             |                              |                         | 367,017                  |
| Acquisition of capital assets   |                         | 7,060,599           | 345,121                      |                         | 7,405,720                |
| Amounts paid in the current year but reported as expenses in previous years:  |                         |                     |                              |                         |                          |
| Claims previously recognized as IBNR (Note 14)  |                         |                     | 170,159,582                  |                         | 170,159,582              |
| Pension contributions paid in the current year (Note 15)  |                         | 222,585             | 1,354,875                    |                         | 1,577,460                |
| Total additions   |                         | <u>7,650,201</u>    | <u>171,859,578</u>           |                         | <u>179,509,779</u>       |
| D. Amounts reported on part II, line A  | <u>\$ 1,933,235,434</u> | <u>\$ -</u>         | <u>\$ 229,710,902</u>        | <u>\$ 9,940,241,656</u> | <u>\$ 12,103,187,992</u> |

See accompanying notes to report.

# **Maricopa County**

## **Notes to Annual Expenditure Limitation Report**

### **Year ended June 30, 2019**

#### **Note 1 - Summary of significant accounting policies**

The Annual Expenditure Limitation Report (AELR) is presented as prescribed by the uniform expenditure reporting system (UERS), as required by Arizona Revised Statutes (A.R.S.) §41-1279.07. The AELR excludes expenditures, expenses, or deductions of certain revenues specified in the Arizona Constitution, Article IX, §20, from the total expenditures, expenses, or deductions reported in the fund financial statements.

In accordance with the UERS requirements, a note to the AELR is presented below for any exclusion claimed on Part II and each subtraction or addition in the reconciliation that cannot be traced directly to an amount reported in the fund financial statements. All references to financial statement amounts in the following notes refer to the statement of revenues, expenditures, and changes in fund balances for the governmental funds; statement of revenues, expenses, and changes in fund net position for the proprietary funds; statement of cash flows for the proprietary funds; and the statement of changes in fiduciary net position for the fiduciary funds.

#### **Note 2**

The exclusions claimed for debt service requirements on other long-term obligations of \$26,635,219 in the governmental funds consists of principal and interest.

Long-term pension obligation exclusions for the governmental funds and internal service funds of \$85,359,021 and \$132,037, respectively are not included in the above exclusions claimed. Maricopa County's position is that Section 20 of the Arizona Constitution expressly allows the exclusion of payments made against a political subdivision's unfunded accrued pension liability from its expenditure limit. This submission does not constitute, and shall not be interpreted or construed to constitute, a waiver, contradiction, or abandonment of that position. Nevertheless, at the request of government leaders and the Auditor General, Maricopa County hereby makes this Expenditure Limitation Report submission with payments towards Maricopa County's unfunded accrued pension liability not excluded, as directed by the Auditor General's instructions.

#### **Note 3**

The exclusion claimed for dividends, interest, and gains on the sale or redemption of investment securities of \$10,654,860 in the governmental funds consists of expended interest income. Remaining unspent interest income and interest on delinquent taxes of \$27,731,388, and \$15,407,257, respectively, have been carried forward to future years. The exclusion claimed for dividends, interest, and gains on the sale or redemption of investment securities of \$1,740,965 in the internal service funds consists of expended interest on investments, which was reported as investment income. In addition, \$5,593,580 of the exclusions claimed above represents additional exclusion amounts needed as a result of the omission of the long-term pension obligation exclusion. These amounts represent additional exclusions that in the County's opinion should have been available to carryforward, and thus represent a loss in available carryforward. See Note 2 for further information on the County's position regarding excludability of long-term pension obligations.

#### **Note 4**

The exclusion claimed for trustee or custodian in the governmental funds consists of \$18,482,600 in county contributions to the Arizona Health Care Cost Containment System (AHCCCS) for acute care,

# **Maricopa County**

## **Notes to Annual Expenditure Limitation Report**

### **Year ended June 30, 2019**

uncompensated care, and administrative costs; and in the fiduciary funds, the exclusion consists of \$9,940,241,656 in distributions to investment pool participants.

#### **Note 5**

The exclusion claimed for grants and aid from the federal government of \$135,361,239 consists of expenditures of federal grants reported as intergovernmental revenues.

#### **Note 6**

The exclusion claimed for grants, aid, contributions, or gifts from a private agency, organization, or individual, except amounts received in lieu of taxes of \$7,441,958 in the governmental funds, consists of expenditures of \$6,233,021, \$70,842, \$33,977, and \$1,104,118, of revenues reported as intergovernmental revenues, charges for services, fines and forfeits, and miscellaneous, respectively. Remaining unspent intergovernmental revenues of \$119,556 have been carried forward to future years.

#### **Note 7**

The exclusion claimed for amounts received from the State of Arizona of \$48,110,307 in the governmental funds consists of expenditures of \$43,140,402 and \$4,969,905 of revenues reported as intergovernmental revenues and charges for services, respectively. Remaining unspent excludable revenues of \$122,359 and \$64,305 recorded as intergovernmental revenues and charges for services, respectively, have been carried forward to future years.

#### **Note 8**

The exclusion claimed for quasi-external interfund transactions in the internal service funds of \$226,405,952 consists of charges for services revenues paid from other county funds to the internal service funds. Excludable internal service fund charges for services revenues of \$11,613,642 were unexpended and have been carried forward to future years. The exclusion claimed for quasi-external interfund transactions in the governmental funds of \$31,098 consists of expended miscellaneous revenues.

#### **Note 9**

The exclusion for highway user revenues in excess of those received in fiscal year 1980 is derived by subtracting the 1979-80 base year highway user fees of \$14,879,726 from the total of highway user revenues received of \$120,514,438 claimed in the governmental funds, which was reported as intergovernmental revenues. The exclusion claimed totaled \$94,065,453, with the remaining unspent balance of \$11,569,259 carried forward to future years.

#### **Note 10**

The exclusion claimed for contracts with other political subdivisions of \$37,884,859 in the governmental funds consists of expenditures of \$257,100 and \$37,627,759 of revenues reported as intergovernmental revenues and charges for services, respectively. Remaining excludable intergovernmental and charges for services revenues of \$497,174 and \$15,056,824, respectively, were unexpended and have been carried

# **Maricopa County**

## **Notes to Annual Expenditure Limitation Report**

### **Year ended June 30, 2019**

forward to future years. In addition, \$6,248,619 in charges for services revenue represents additional exclusion amounts needed as a result of the omission of the long-term pension obligation exclusion. These amounts represent additional exclusions that in the County's opinion should have been available to carryforward, and thus represent a loss in available carryforward. See Note 2 for further information on the County's position regarding excludability of long-term pension obligations.

#### **Note 11**

The exclusion claimed for refunds, reimbursements, and other recoveries of \$2,022,695 in the governmental funds consists of various expenditure reimbursements of \$85,326, \$439,148, \$883,299, \$75, and \$614,847 reported as intergovernmental revenues, charges for services, fines and forfeits, license and permits, and miscellaneous revenues, respectively. Remaining unspent excludable revenues of \$49,071 and \$62,619 recorded as charges for services and fines and forfeits, respectively, have been carried forward to future years. The exclusion claimed for refunds and reimbursements in the internal service funds of \$377,773 consists of miscellaneous revenues. In addition, \$438,846 and \$422,303 in charges for services and miscellaneous revenue, respectively, represents additional exclusion amounts needed as a result of the omission of the long-term pension obligation exclusion. These amounts represent additional exclusions that in the County's opinion should have been available to carryforward, and thus represent a loss in available carryforward. See Note 2 for further information on the County's position regarding excludability of long-term pension obligations.

#### **Note 12**

The exclusion claimed for amounts received for distribution to school districts in the governmental funds consists of federal, state, and county revenues of \$6,609,597 recorded as education expenditures for operating accommodation schools.

#### **Note 13**

Prior years carryforward in the governmental and internal service funds consists of constitutionally excludable revenues unexpended in the year of receipt that have been accumulated and were expended in the current year as follows. In addition, \$12,485,274, \$20,243,445, and \$923,756 in carryforward reductions for "Dividends, interest, and gains on the sale or redemption of investment securities", "Highway user revenues in excess of those received in fiscal year 1979-80", and "Contracts with other political subdivisions", respectively, are a result of the omission of the long-term pension obligation exclusion. These amounts represent additional amounts that in the County's opinion should have been available to carryforward, and thus represent a loss in available carryforward. See Note 2 for further information on the County's position regarding excludability of long-term pension obligations.

**Maricopa County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2019**

| Description   | <u>Governmental<br/>funds</u> | <u>Internal<br/>service funds</u> |
|---|-------------------------------|-----------------------------------|
| Debt proceeds   | \$ 58,508,977                 |                                   |
| Dividends, interest, and gains on the sale or redemption of investment securities                           | 14,045,007                    |                                   |
| Amounts received from the State of Arizona  | 453,387                       |                                   |
| Quasi-external interfund transactions   |                               | \$1,132,704                       |
| Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements | 64,037,010                    |                                   |
| Highway user revenues in excess of those received in fiscal year 1979-80                                    | 24,067,640                    |                                   |
| Contracts with other political subdivisions   | 3,656,217                     |                                   |
| Amounts received for distribution to school districts   | <u>230,010</u>                |                                   |
| Total prior years carryforward expended   | <u>\$164,998,248</u>          | <u>\$1,132,704</u>                |

**Note 14**

The subtraction of \$160,107,229 for claims incurred but not reported consists of the estimated costs of claims incurred and expensed in the current year but not yet paid in the internal service funds. The addition of \$170,159,582 for claims paid in the current year, but reported as expenses incurred but not reported in previous years, consists of cash payments in the current year for claims recognized as an expense in previous years in the internal service funds.

**Note 15**

The subtractions of (\$142,716) and (\$65,791) for pension and other post-employment benefits (OPEB) expense consist of the change in the net pension and OPEB liabilities recognized in the current year in the enterprise and internal service funds, respectively. The addition of \$222,585 and \$1,354,875 for pension contributions paid in the current year consists of the required pension contributions made to the Arizona State Retirement System from the enterprise and internal service funds, respectively.

**Note 16**

The subtraction of \$134,349,298 for separate legal entities established under Arizona Revised Statutes consists of expenditures of special assessment districts included within the County's reporting entity, but not included in the Economic Estimates Commission base limit calculations, and are reported in the governmental and enterprise funds categories in the fund financial statements:

**Maricopa County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2019**

| <b>Special Assessment Districts</b> | <b>Governmental<br/>funds</b> | <b>Enterprise<br/>funds</b> |
|-------------------------------------|-------------------------------|-----------------------------|
| Public safety                       | \$34,286,991                  |                             |
| Culture and recreation              | 31,632,511                    |                             |
| Capital outlay                      | 24,883,892                    |                             |
| Principal                           | 5,806,813                     |                             |
| Interest                            | 132,240                       |                             |
| Other                               | 2,970                         |                             |
| General Government                  | 2,127                         |                             |
| Housing Authority                   |                               | <u>\$37,601,754</u>         |
| Total                               | <u>\$96,747,544</u>           | <u>\$37,601,754</u>         |

**Note 17**

The subtraction of \$170,486,100 for long-term care contributions the State Treasurer withheld consists of transaction privilege taxes the State Treasurer withheld to meet the County's share of long-term care costs that was reported as revenue and an offsetting expenditure in the County's governmental funds. Consequently, this expenditure has been subtracted on the reconciliation.

**Note 18**

The subtraction of \$29,581,519 in the governmental funds and \$10,624,372 in the internal service funds consists of payments for involuntary court judgments against Maricopa County.

**Note 19**

The subtraction of \$9,763,573 for required fees/reimbursements paid to Arizona state agencies consists of \$6,724,100 in public safety expenditures paid to the Arizona Department of Juvenile Corrections pursuant to A.R.S. §41-2832 for committed youth confinement cost sharing and \$3,039,473 in general government expenditures paid to the Arizona Department of Administration pursuant to A.R.S. §42-5041 for administrative, program, and operating costs.

**Note 20**

Revenue that is constitutionally excludable and unexpended in the year of receipt may be accumulated and expended in future years. A summary of the revenue balances to be expended in future years and the changes in those balances is shown in the table below. The reductions for "Dividends, interest, and gains on the sale or redemption of investment securities", "Amounts received from State of Arizona", "Quasi-external interfund transactions (ISF)", "Amounts accumulated for the purchase of land, and the purchase or construction of buildings or improvements", and "Contracts with other political subdivisions", of \$14,776,772, \$459,208, \$6,426,949, \$67,772,230, and \$32,731,889, respectively, include prior year lost carryforward of \$731,765, \$5,821, \$5,294,245, \$3,735,220 and \$29,075,672, respectively, as a result of expenditures that are not excludable. In addition, reductions for "Dividends, interest, and gains on the sale or redemption of investment securities", "Highway user revenues in excess of those received in fiscal year 1979-80", and "Contracts with other political subdivisions", of \$12,485,274, \$20,243,445, and \$923,756, respectively, are a result of the omission of the long-term pension obligation exclusion. Further, carryforward

**Maricopa County**  
**Notes to Annual Expenditure Limitation Report**  
**Year ended June 30, 2019**

additions for “Dividends, interest, and gains on the sale or redemption of investment securities”, “Contracts with other political subdivisions”, and “Refunds, reimbursements, and other recoveries” do not include \$5,593,580, \$6,248,619, and \$861,149, respectively. These amounts represent additional amounts that in the County’s opinion should have been available to carryforward, and thus represent a loss in available carryforward. See Note 2 for further information on the County’s position regarding excludability of Long-term pension obligations.

| <b>Description</b>   | <b>Balance<br/>June 30, 2018</b> | <b>Additions</b>    | <b>Reductions</b>    | <b>Balance<br/>June 30, 2019</b> |
|--|----------------------------------|---------------------|----------------------|----------------------------------|
| Debt proceeds  | \$101,006,604                    |                     | \$ 58,508,977        | \$ 42,497,627                    |
| Dividends, interest, and gains on the sale<br>or redemption of investment securities   | 287,104,060                      | \$43,138,645        | 14,776,772           | 315,465,933                      |
| Grants, aid, contributions, or gifts from a<br>private agency, organization, or<br>individual, except amounts received in<br>lieu of taxes | 2,569,774                        | 119,556             |                      | 2,689,330                        |
| Amounts received from the State of<br>Arizona  | 17,753,487                       | 186,664             | 459,208              | 17,480,943                       |
| Quasi-external interfund transactions:<br>Governmental funds   | 48,426                           |                     |                      | 48,426                           |
| Quasi-external interfund transactions:<br>Internal service funds   | 64,516,344                       | 11,613,642          | 6,426,949            | 69,703,037                       |
| Amounts accumulated for the purchase of<br>land, and the purchase or construction<br>of buildings or improvements                          | 156,532,294                      |                     | 67,772,230           | 88,760,064                       |
| Highway user revenues in excess of those<br>received in fiscal year 1979-80  | 121,622,957                      | 11,569,259          | 24,067,640           | 109,124,576                      |
| Contracts with other political subdivisions  | 100,909,369                      | 15,553,998          | 32,731,889           | 83,731,478                       |
| Refunds, reimbursements, and other<br>recoveries   | 6,988,571                        | 111,690             |                      | 7,100,261                        |
| Amounts received for distribution to<br>school districts   | <u>482,790</u>                   |                     | <u>230,010</u>       | <u>252,780</u>                   |
| Total carryforward   | <u>\$859,534,676</u>             | <u>\$82,293,454</u> | <u>\$204,973,675</u> | <u>\$736,854,455</u>             |

