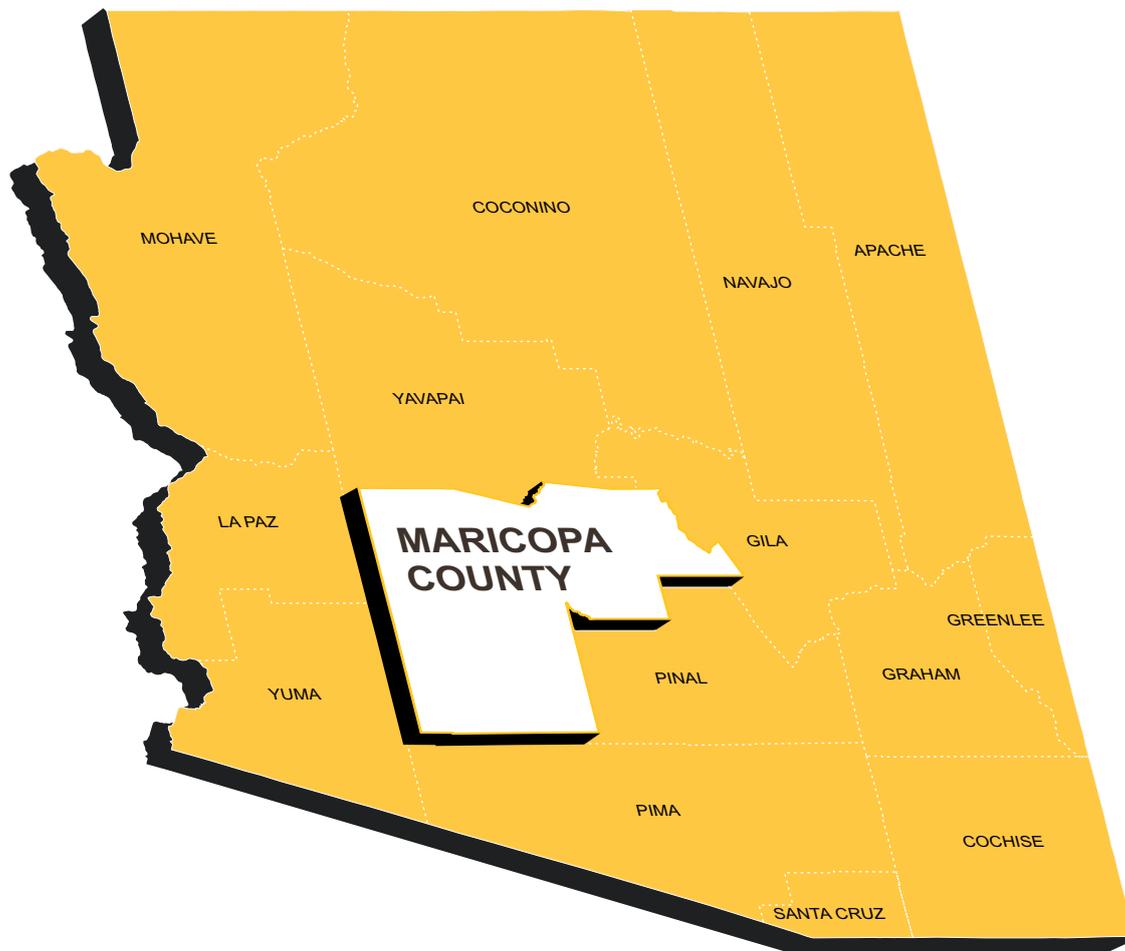


# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2011



Maricopa County, Arizona

[www.maricopa.gov](http://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

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# Comprehensive Annual Financial Report

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For the Fiscal Year Ended June 30, 2011

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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**

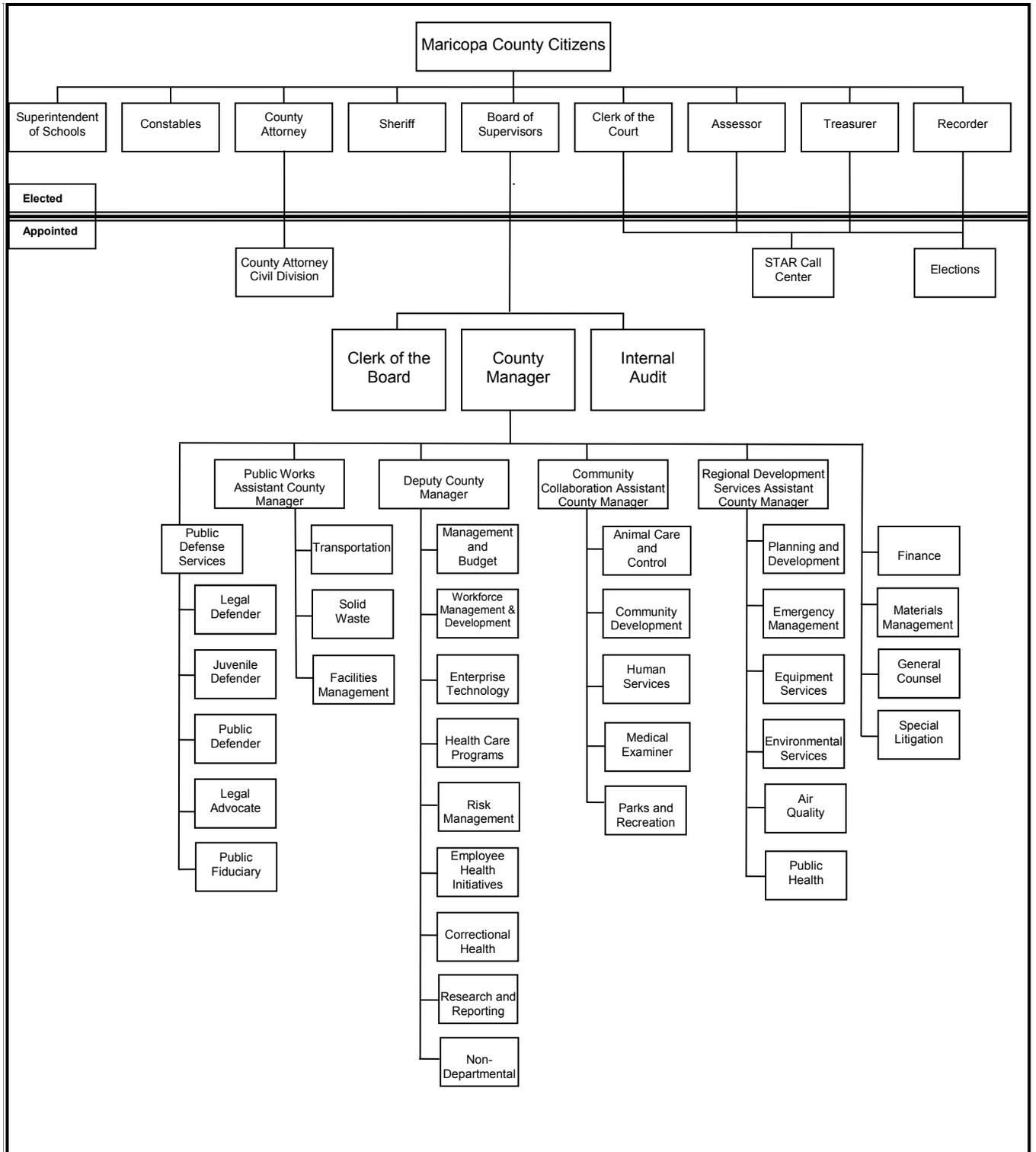
David R. Smith



**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](http://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](http://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  
County Manager

---

Shelby L. Scharbach  
Chief Financial Officer



# Maricopa County

## Citizens Audit Advisory Committee

301 West Jefferson Street  
Suite 660  
Phoenix, AZ 85003 2143

Ralph W. Lamoreaux, CPA  
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, 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.



*Linda C. Sandson*

President

*Jeffrey R. Emer*

Executive Director

# **FINANCIAL SECTION**

**Independent Auditors' Report**

**Management's Discussion and Analysis**

**Basic Financial Statements**

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**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
<u>Government-wide Statements</u>		
Governmental activities:		
Stadium District	6.43%	8.01%
Risk Management Trust	1.27%	24.91%
Employee Benefits Trust	1.17%	3.34%
<u>Fund Statements</u>		
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

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

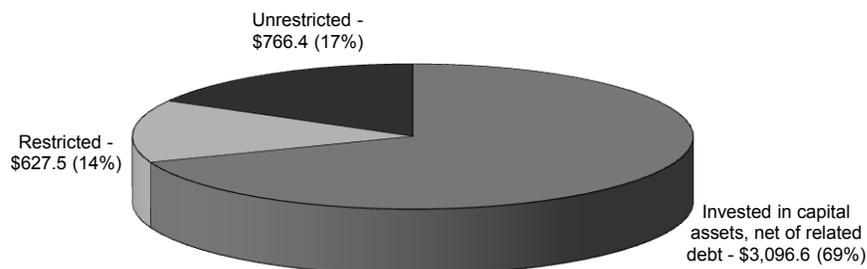
## Management's Discussion and Analysis

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

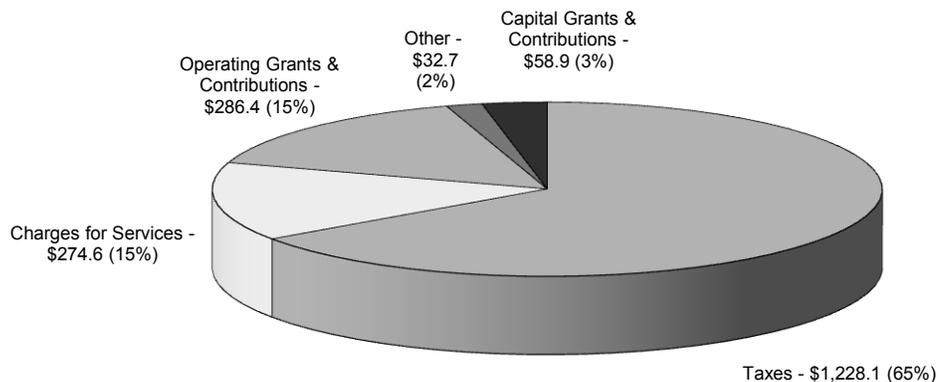
- The total assets of the County exceeded its liabilities at the close of the fiscal year by \$4,490.5 million (net assets), an increase of 3.9 percent from the prior year. Of this amount, \$766.4 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.

**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.

## Management's Discussion and Analysis (Continued)

---

- 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.

## Management's Discussion and Analysis (Continued)

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- **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

## Management's Discussion and Analysis (Continued)

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		% Chg P/Y
	2011	2010*	
Current and other assets	\$ 1,789.7	\$ 1,814.7	(1.4)%
Capital assets	3,236.5	3,040.2	6.5
Total assets	<u>5,026.2</u>	<u>4,854.9</u>	3.5
Current liabilities	186.9	189.3	(1.3)
Long-term liabilities	348.8	342.0	2.0
Total liabilities	<u>535.7</u>	<u>531.3</u>	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	<u>\$ 4,490.5</u>	<u>\$ 4,323.6</u>	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.

## Management's Discussion and Analysis (Continued)

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 P/Y
	2011	2010*	
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	<u>1,880.7</u>	<u>1,863.5</u>	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	<u>1,713.9</u>	<u>1,590.9</u>	7.7
Change in net assets	166.9	272.5	(38.8)
Net assets – beginning, as restated	<u>4,323.6</u>	<u>4,051.1</u>	6.7
Net assets – ending	<u>\$4,490.5</u>	<u>\$4,323.6</u>	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

## Management's Discussion and Analysis (Continued)

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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.

## **Management's Discussion and Analysis (Continued)**

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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

## **Management's Discussion and Analysis (Continued)**

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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.

## Management's Discussion and Analysis (Continued)

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

	Governmental Activities		\$ Change	% Change
	2011	2010*		
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:

<u>Debt Instrument &amp; Rating Agency</u>	<u>Rating</u>	<u>Date Awarded</u>
<i>General Obligation Bonds (implied or issuer credit rating)</i>		
Fitch Ratings	AAA	April 2011
Standard & Poor's	AAA	March 2011
Moody's Investor Services	Aa1	April 2009
<i>Lease Revenue Bonds</i>		
Fitch Ratings	AA+	April 2011
Standard & Poor's	AA+	March 2011
Moody's Investor Services	Aa1	May 2010
<i>Certificates of Participation</i>		
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

## Management's Discussion and Analysis (Continued)

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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](http://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](http://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](http://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 through 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.

## **Management's Discussion and Analysis (Continued)**

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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](http://www.maricopa.gov).



*Financial Section*



**Basic Financial Statements**



# Maricopa County

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

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### 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

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	PRIMARY GOVERNMENT
	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
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
Prepays	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	<u>(708,535,755)</u>
Total assets	<u>5,026,220,946</u>
<b><u>LIABILITIES</u></b>	
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	<u>279,099,063</u>
Total liabilities	<u>535,694,942</u>
<b><u>NET ASSETS</u></b>	
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	<u>766,434,255</u>
Total net assets	<u>\$ 4,490,526,004</u>

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

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Assets	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<u>Functions/Programs</u>					
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	<u>1,713,844,489</u>	<u>274,615,387</u>	<u>286,447,310</u>	<u>58,859,929</u>	<u>(1,093,921,863)</u>
Total primary government	<u>\$ 1,713,844,489</u>	<u>\$ 274,615,387</u>	<u>\$ 286,447,310</u>	<u>\$ 58,859,929</u>	<u>(1,093,921,863)</u>
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					<u>1,260,819,083</u>
Change in net assets					166,897,220
Net assets, beginning, as restated					<u>4,323,628,784</u>
Net assets, ending					<u>\$ 4,490,526,004</u>

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
<b>ASSETS</b>			
Cash in bank and on hand	\$ 101,500	\$ 350	\$ 38,487
Cash and investments held by County Treasurer	342,561,635	42,972,416	
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
<b>LIABILITIES AND FUND BALANCES</b>			
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
\$ 268,476,359	\$ 290,334,325	\$ 4,343,060	\$ 4,444,910
		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
<u>\$ 268,476,359</u>	<u>\$ 290,334,325</u>	<u>\$ 534,436,891</u>	<u>\$ 1,664,259,740</u>
\$ 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
<u>2,291,116</u>	<u>8,183,550</u>	<u>81,142,157</u>	<u>169,503,304</u>
266,185,243	282,150,775	2,628,184	23,147,227
		295,836,182	625,559,970
		164,284,920	608,474,182
			225,405,703
		(9,454,552)	12,169,354
<u>266,185,243</u>	<u>282,150,775</u>	<u>453,294,734</u>	<u>1,494,756,436</u>
<u>\$ 268,476,359</u>	<u>\$ 290,334,325</u>	<u>\$ 534,436,891</u>	
			3,233,221,600
			29,125,402
			(17,201,545)
			(249,375,889)
			<u>\$ 4,490,526,004</u>

**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
<u>REVENUES</u>			
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	<u>1,097,468,931</u>	<u>151,129,884</u>	<u>2,672,703</u>
<u>EXPENDITURES</u>			
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	<u>807,656,248</u>	<u>284,568,036</u>	<u>17,624,080</u>
Excess (deficiency) of revenues over expenditures	<u>289,812,683</u>	<u>(133,438,152)</u>	<u>(14,951,377)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
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)	<u>(369,792,911)</u>	<u>(30,269,374)</u>	<u>12,854,531</u>
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	<u>\$ 429,402,403</u>	<u>\$ 56,935,901</u>	<u>\$ 6,787,380</u>

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
<u>938,464</u>		<u>562,339,241</u>	<u>1,814,549,223</u>
		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
<u>14,379,704</u>	<u>137,542,053</u>	<u>582,396,794</u>	<u>1,844,166,915</u>
<u>(13,441,240)</u>	<u>(137,542,053)</u>	<u>(20,057,553)</u>	<u>(29,617,692)</u>
197,323,710	43,880,837	244,986,551	677,002,927
	(11,701,866)	(85,951,177)	(675,672,626)
<u>197,323,710</u>	<u>32,178,971</u>	<u>159,035,374</u>	<u>1,330,301</u>
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)
<u>\$ 266,185,243</u>	<u>\$ 282,150,775</u>	<u>\$ 453,294,734</u>	<u>\$ 1,494,756,436</u>

**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

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Net change in fund balances – total governmental funds (page 23)	\$ (28,287,391)
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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.	<u>(41,596,627)</u>
Change in net assets of governmental activities (page 19)	<u>\$ 166,897,220</u>

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



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

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	Governmental Activities – Internal Service Funds
<u>ASSETS</u>	
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
Prepays	1,987,738
Total current assets	<u>133,344,466</u>
Noncurrent assets:	
Capital assets:	
Machinery and equipment	12,165,398
Less accumulated depreciation	<u>(8,891,577)</u>
Total noncurrent assets	<u>3,273,821</u>
Total assets	<u>136,618,287</u>
<u>LIABILITIES</u>	
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)	<u>50,778,619</u>
Total current liabilities	<u>60,225,195</u>
Noncurrent liabilities:	
Liability for reported and incurred but not reported claims	<u>93,594,637</u>
Total noncurrent liabilities	<u>93,594,637</u>
Total liabilities	<u>153,819,832</u>
<u>NET ASSETS</u>	
Invested in capital assets	3,273,821
Unrestricted	<u>(20,475,366)</u>
Total net assets	<u>\$ (17,201,545)</u>

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

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	Governmental Activities – Internal Service Funds
<u>OPERATING REVENUES</u>	
Charges for services	\$ 181,218,018
Miscellaneous	<u>2,174,380</u>
Total operating revenues	<u>183,392,398</u>
<u>OPERATING EXPENSES</u>	
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	<u>945,773</u>
Total operating expenses	<u>224,707,615</u>
Operating loss	(41,315,217)
<u>NONOPERATING REVENUES (EXPENSES)</u>	
Investment income	1,052,164
Loss on disposal of capital assets	<u>(3,273)</u>
Total nonoperating revenues	<u>1,048,891</u>
Loss before transfers	(40,266,326)
Transfers in	49,990
Transfers out	<u>(1,380,291)</u>
Change in net assets	(41,596,627)
Total net assets – beginning, as restated	<u>24,395,082</u>
Total net deficit – ending	<u>\$ (17,201,545)</u>

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
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
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	<u>3,817,728</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Advances from General Fund	49,990
Loan payments to General Fund	(1,594,353)
Net cash used for noncapital financing activities	<u>(1,544,363)</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>	
Acquisition of capital assets	(914,319)
Net cash used for capital and related financing activities	<u>(914,319)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest and dividends	1,212,018
Net cash provided by investing activities	<u>1,212,018</u>
Net increase in cash and cash equivalents	2,571,064
Cash and cash equivalents, July 1, 2010, as restated	<u>126,016,939</u>
Cash and cash equivalents, June 30, 2011	<u>\$ 128,588,003</u>
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH</u>	
<u>PROVIDED BY OPERATING ACTIVITIES:</u>	
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
Prepays	(721,921)
Accounts payable	(1,303,734)
Employee compensation payable	1,056,295
Accrued liabilities	(862,696)
Net cash provided by operating activities	<u>\$ 3,817,728</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>	
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 Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
For the Fiscal Year Ended June 30, 2011

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

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



*Financial Section*



**Basic Financial Statements - Notes**



## **Maricopa County Basic Financial Statements – Notes**

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- 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**

# Notes to the Financial Statements

(Continued)

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## 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

## Notes to the Financial Statements

(Continued)

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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](http://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](http://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.

## Notes to the Financial Statements

### (Continued)

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#### 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.

## Notes to the Financial Statements

(Continued)

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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

## Notes to the Financial Statements

(Continued)

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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.

# Notes to the Financial Statements

(Continued)

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## 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:

<u>Type of Assets</u>	<u>Estimated Useful Life (In Years)</u>
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

## Notes to the Financial Statements

(Continued)

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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.

# Notes to the Financial Statements

## (Continued)

### 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	<u>20,372,794</u>	<u>146,249</u>				<u>2,628,184</u>	<u>23,147,227</u>
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		<u>56,789,652</u>	<u>6,748,893</u>	<u>266,185,243</u>		<u>295,836,182</u>	<u>625,559,970</u>
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	<u>162,000,000</u>		<u>38,487</u>		<u>282,150,775</u>	<u>164,284,920</u>	<u>608,474,182</u>
Assigned to:							
General government	225,405,703						225,405,703
Total assigned	<u>225,405,703</u>						<u>225,405,703</u>
Unassigned	<u>21,623,906</u>					<u>(9,454,552)</u>	<u>12,169,354</u>
Total fund balances	<u>\$ 429,402,403</u>	<u>\$ 56,935,901</u>	<u>\$ 6,787,380</u>	<u>\$ 266,185,243</u>	<u>\$ 282,150,775</u>	<u>\$ 453,294,734</u>	<u>\$ 1,494,756,436</u>

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.

## Notes to the Financial Statements

(Continued)

### 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	<u>\$ 4,323,628,784</u>	<u>\$ 24,395,082</u>	<u>\$ 1,523,087,849</u>

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

	<u>Agency Fund</u>
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	<u>\$ 77,587,953</u>

# Notes to the Financial Statements

(Continued)

## 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
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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	<u>3,233,221,600</u>

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
	<u>29,125,402</u>

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)
	<u>(249,375,889)</u>

Net assets of governmental activities	<u>\$ 4,490,526,004</u>
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## Notes to the Financial Statements

(Continued)

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)
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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
	<u>196,920,655</u>

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
	<u>(613,932)</u>

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)
	<u>1,036,391</u>

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
	<u>30,475,349</u>

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
	<u>8,962,775</u>

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.

Change in net assets of governmental activities	<u>\$ 166,897,220</u>
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## Notes to the Financial Statements

(Continued)

### NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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

FUND	DEFICIT
<b>Governmental Funds:</b>	
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
<b>Proprietary Funds:</b>	
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,

## Notes to the Financial Statements

(Continued)

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
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**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
	<u>\$ 3,782,710,714</u>

**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

## Notes to the Financial Statements

(Continued)

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
			<u>\$ 3,768,963,735</u>

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 Type	Amount	Investment Maturities		
		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		
	<u>\$ 3,774,187,645</u>	<u>\$ 1,220,975,381</u>	<u>\$ 2,547,988,354</u>	<u>\$ 5,223,910</u>



## Notes to the Financial Statements (Continued)

Details of each major investment classification follow:

<u>Investment Type</u>	<u>Principal</u>	<u>Interest Rates</u>	<u>Maturities</u>	<u>Reported Amount</u>
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	<u>\$ 3,904,977,347</u>
Net assets held in trust for:	
Internal participants	\$ 1,529,286,234
External participants	<u>2,375,691,113</u>
Total net assets held in trust	<u>\$ 3,904,977,347</u>
Statement of Changes in Net Assets	
Total additions	\$ 24,325,963,873
Total deductions	<u>24,142,127,309</u>
Net increase	183,836,564
Net assets held in trust:	
July 1, 2010	<u>3,721,140,783</u>
June 30, 2011	<u>\$ 3,904,977,347</u>

### 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.

	<u>Governmental Funds</u>			<u>Total</u>
	<u>General Fund</u>	<u>Detention Operations Fund</u>	<u>Other Governmental Funds</u>	
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	<u>\$ 20,056,616</u>	<u>\$ 19,486</u>	<u>\$ 3,907,812</u>	<u>\$ 23,983,914</u>

### 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

## Notes to the Financial Statements (Continued)

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
<b>Governmental activities:</b>				
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	<u>1,690,516,765</u>	<u>317,212,298</u>	<u>122,841,912</u>	<u>1,884,887,151</u>
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	<u>2,002,679,294</u>	<u>72,474,926</u>	<u>15,010,195</u>	<u>2,060,144,025</u>
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	<u>652,972,634</u>	<u>67,132,602</u>	<u>11,569,481</u>	<u>708,535,755</u>
Total capital assets being depreciated, net	<u>1,349,706,660</u>	<u>5,342,324</u>	<u>3,440,714</u>	<u>1,351,608,270</u>
Governmental activities capital assets, net	<u>\$ 3,040,223,425</u>	<u>\$ 322,554,622</u>	<u>\$ 126,282,626</u>	<u>\$ 3,236,495,421</u>

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.

## Notes to the Financial Statements

(Continued)

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	\$	<u>67,132,602</u>

### 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.

## Notes to the Financial Statements (Continued)

### 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
<b>Governmental activities:</b>					
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	<u>\$ 341,534,242</u>	<u>\$166,117,611</u>	<u>\$158,810,128</u>	<u>\$ 348,841,725</u>	<u>\$ 69,742,662</u>

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

## Notes to the Financial Statements

(Continued)

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	<u>\$ 282,675,000</u>			<u>\$ 142,140,000</u>

## Notes to the Financial Statements (Continued)

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

Year Ending June 30	Governmental Activities		Total
	Principal	Interest	
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	<u>\$142,140,000</u>	<u>\$ 57,467,285</u>	<u>\$ 199,607,285</u>

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	<u>\$ 32,215,000</u>	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	<u>\$ 6,975,000</u>	5.10 – 5.50%	7-1-11/15	<u>\$ 2,895,000</u>

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

Year Ending June 30	Governmental Activities	
	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	<u>\$ 2,895,000</u>	<u>\$ 406,885</u>

## Notes to the Financial Statements

(Continued)

### 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:

Year Ending June 30	Governmental Activities	
	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.

## Notes to the Financial Statements

(Continued)

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

Governmental Activities	
Year Ending June 30	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	<u>\$ 8,106,857</u>

### 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
7 <sup>th</sup> 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	<u>\$ 568,658</u>			<u>\$ 120,533</u>

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	<u>\$ 120,533</u>	<u>\$ 36,082</u>

### 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	<u>\$ 109,171</u>

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

## Notes to the Financial Statements (Continued)

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	<u>\$ 432,651</u>

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

Lease revenue bonds  
Certificates of participation  
Stadium District revenue bonds  
Stadium District loans  
Special assessment debt with governmental commitment  
Capital leases  
Claims and judgments

Reported and incurred but not reported claims

Liability for closure and postclosure costs

#### Funding Source

County Improvement Debt Fund  
County Improvement Debt Fund  
Stadium District Debt Service Fund (nonmajor debt service fund)  
Ballpark Operations Fund (nonmajor special revenue fund)  
Special Assessment Fund (nonmajor debt service fund)  
General Fund  
General Fund, Solid Waste Management Fund (nonmajor special revenue fund) and Risk Management Fund (internal service fund)  
Risk Management Fund and Employee Benefits Trust Fund (internal service funds)  
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.

## Notes to the Financial Statements

(Continued)

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	<u>2,934,466</u>
Total minimum payments required	<u>\$ 42,794,620</u>

## Notes to the Financial Statements

(Continued)

### 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	\$	<u>132,258,187</u>

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	\$	<u>12,115,069</u>

## Notes to the Financial Statements (Continued)

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

## Notes to the Financial Statements

(Continued)

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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.

# Notes to the Financial Statements

(Continued)

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## 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](http://www.azasrs.gov)

#### **PSPRS, CORP, EORP**

3010 E. Camelback Road, Suite 200  
Phoenix, AZ 85016-4416  
(602) 255-5575  
[www.psprs.com](http://www.psprs.com)

## Notes to the Financial Statements

(Continued)

### 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:

<u>Year ended June 30</u>	<u>Retirement Fund</u>	<u>Health Benefit Supplement Fund</u>	<u>Long-Term Disability Fund</u>
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

## Notes to the Financial Statements (Continued)

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 includes inflation at	5.50%-8.50% for PSPRS and CORP, 5.00% for EORP 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.

Plan	Contributions Required and Contributions Made		Net Pension/OPEB Obligation
	Annual Pension/OPEB Cost (APC)	Percentage of APC Contributed	
<b>Year Ended June 30, 2011</b>			
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
<b>Year Ended June 30, 2010</b>			
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

## Notes to the Financial Statements (Continued)

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						
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 includes inflation at	5.0%-8.0% for PSPRS and CORP, 4.50% for EORP 5.0% for PSPRS and CORP; 4.50% for EORP

# Notes to the Financial Statements

## (Continued)

### NOTE 21 – INTERFUND BALANCES AND ACTIVITY

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

Payable from	Payable To		Total Due To
	General Fund	Nonmajor Governmental Funds	
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 Out	Transfers In							Total 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	
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
<b>MAJOR FUNDS</b>				
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	
<b>NONMAJOR FUNDS</b>				
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

## Notes to the Financial Statements (Continued)

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.



*Financial Section*



**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		
<b>REVENUES</b>				
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	<u>1,072,003,381</u>	<u>1,072,025,919</u>	<u>1,097,468,931</u>	<u>25,443,012</u>
<b>EXPENDITURES</b>				
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	<u>223,162,822</u>	<u>220,379,748</u>	<u>94,367,525</u>	<u>126,012,223</u>
Total general government	<u>356,044,637</u>	<u>353,399,824</u>	<u>206,924,558</u>	<u>146,475,266</u>
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 Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
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	<u>411,009,321</u>	<u>414,901,001</u>	<u>411,472,756</u>	<u>3,428,245</u>
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	<u>232,601,617</u>	<u>232,601,617</u>	<u>197,029,470</u>	<u>35,572,147</u>
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	<u>1,002,647,392</u>	<u>1,003,894,259</u>	<u>818,277,853</u>	<u>185,616,406</u>
Excess of revenues over expenditures	<u>69,355,989</u>	<u>68,131,660</u>	<u>279,191,078</u>	<u>211,059,418</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>				
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	<u>(360,500,568)</u>	<u>(359,276,239)</u>	<u>(359,171,306)</u>	<u>104,933</u>
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	<u>\$ 162,000,000</u>	<u>\$ 162,000,000</u>	<u>\$ 429,402,403</u>	<u>\$ 267,402,403</u>

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 Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>138,387,227</u>	<u>138,387,227</u>	<u>151,129,884</u>	<u>12,742,657</u>
<b>EXPENDITURES</b>				
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	<u>328,726,297</u>	<u>328,704,603</u>	<u>284,568,036</u>	<u>44,136,567</u>
Deficiency of revenues under expenditures	<u>(190,339,070)</u>	<u>(190,317,376)</u>	<u>(133,438,152)</u>	<u>56,879,224</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	176,466,336	176,476,030	176,466,336	(9,694)
Transfers out	<u>(206,723,710)</u>	<u>(206,745,404)</u>	<u>(206,735,710)</u>	<u>9,694</u>
Total other financing uses	<u>(30,257,374)</u>	<u>(30,269,374)</u>	<u>(30,269,374)</u>	
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	<u>\$</u>	<u>\$ 9,694</u>	<u>\$ 56,935,901</u>	<u>\$ 56,926,207</u>

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

**Maricopa County**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules**  
June 30, 2011

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**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.

	<u>General Fund</u>
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	<u>(10,621,605)</u>
Excess of revenues over expenditures from the budgetary comparison schedule	<u>\$ 279,191,078</u>

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

**Public Safety Personnel Retirement System**

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<b>Sheriff</b>						
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**

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<b>Correction Officers</b>						
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%

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

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**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.

**Maricopa County**  
**Required Supplementary Information**  
**Modified Approach for Infrastructure Assets**  
For the Fiscal Year Ended June 30, 2011

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).





**Combining and Individual Fund  
Statements and Schedules  
Nonmajor Governmental Funds**



# Maricopa County

## Listing of Nonmajor Governmental Funds

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### 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).

## Maricopa County Listing of Nonmajor Governmental Funds (Continued)

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**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.

**Diversions** — (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.

# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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**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.

## Maricopa County Listing of Nonmajor Governmental Funds (Continued)

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**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.

## Maricopa County

### Listing of Nonmajor Governmental Funds (Continued)

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**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.

# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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**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
<b>ASSETS</b>						
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						
<b>Total assets</b>	<b>\$ 2,678,898</b>	<b>\$ 2,444,859</b>	<b>\$ 476,435</b>	<b>\$ 3,530,648</b>	<b>\$ 588,975</b>	<b>\$ 1,398,600</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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						
<b>Total liabilities</b>	<b>133,508</b>	<b>97,951</b>	<b>686,406</b>	<b>142,757</b>	<b>634,989</b>	<b>31,655</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	2,545,390	2,346,908		3,387,891		1,366,945
Committed						
Assigned						
Unassigned			(209,971)		(46,014)	
<b>Total fund balances</b>	<b>2,545,390</b>	<b>2,346,908</b>	<b>(209,971)</b>	<b>3,387,891</b>	<b>(46,014)</b>	<b>1,366,945</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,678,898</b>	<b>\$ 2,444,859</b>	<b>\$ 476,435</b>	<b>\$ 3,530,648</b>	<b>\$ 588,975</b>	<b>\$ 1,398,600</b>

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

(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
<b>ASSETS</b>					
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					
<b>Total assets</b>	<b>\$ 405,397</b>	<b>\$ 393,078</b>	<b>\$ 3,038,449</b>	<b>\$ 11,319</b>	<b>\$ 647,985</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
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					
<b>Total liabilities</b>		<b>30,736</b>	<b>83,247</b>	<b>14,219</b>	
<b>Fund balances:</b>					
Nonspendable					
Restricted	405,397	362,342	2,955,202		647,985
Committed					
Assigned					
Unassigned				(2,900)	
<b>Total fund balances</b>	<b>405,397</b>	<b>362,342</b>	<b>2,955,202</b>	<b>(2,900)</b>	<b>647,985</b>
<b>Total liabilities and fund balances</b>	<b>\$ 405,397</b>	<b>\$ 393,078</b>	<b>\$ 3,038,449</b>	<b>\$ 11,319</b>	<b>\$ 647,985</b>

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	1,920,909 116	1,726,455 97	310,925
4,167		287,204				
		92,210				
<u>\$ 4,167</u>	<u>\$ 485,956</u>	<u>\$ 1,072,122</u>	<u>\$ 5,093,292</u>	<u>\$ 1,921,025</u>	<u>\$ 1,726,552</u>	<u>\$ 310,925</u>
\$	\$	\$ 47,169	\$	\$ 3,144	\$ 139	\$
	19,141	46,429		16,427	12,978	16,414
4,167						
		1,024,955				
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
<u>\$ 4,167</u>	<u>\$ 485,956</u>	<u>\$ 1,072,122</u>	<u>\$ 5,093,292</u>	<u>\$ 1,921,025</u>	<u>\$ 1,726,552</u>	<u>\$ 310,925</u>

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**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
<b>ASSETS</b>						
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						
<b>Total assets</b>	<b>\$ 509,712</b>	<b>\$ 2,461,034</b>	<b>\$ 285,437</b>	<b>\$ 2,233,986</b>	<b>\$ 4,561</b>	<b>\$ 253,262</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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						
<b>Total liabilities</b>		<b>17,873</b>		<b>2,233,986</b>		<b>480,797</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	509,712	2,443,161	285,437		4,561	
Committed						
Assigned						
Unassigned						(227,535)
<b>Total fund balances</b>	<b>509,712</b>	<b>2,443,161</b>	<b>285,437</b>		<b>4,561</b>	<b>(227,535)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 509,712</b>	<b>\$ 2,461,034</b>	<b>\$ 285,437</b>	<b>\$ 2,233,986</b>	<b>\$ 4,561</b>	<b>\$ 253,262</b>

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	
	172,125		941				
			13,963	22,218			8,100,395
			386,601				
			4,375			209,147	
			2,264			4,098,631	
<u>\$ 8,586,667</u>	<u>\$ 172,125</u>	<u>\$ 448,171</u>	<u>\$ 55,798,020</u>	<u>\$ 22,218</u>	<u>\$ 333,591</u>	<u>\$ 7,449,668</u>	<u>\$ 8,100,595</u>
\$ 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	
<u>386,731</u>	<u>173,126</u>	<u>109,401</u>	<u>5,866,662</u>	<u>44,436</u>	<u>334,200</u>	<u>557,747</u>	<u>10,150,190</u>
			386,601				
		338,770	49,544,757			6,891,921	
8,199,936							
	(1,001)			(22,218)	(609)		(2,049,595)
<u>8,199,936</u>	<u>(1,001)</u>	<u>338,770</u>	<u>49,931,358</u>	<u>(22,218)</u>	<u>(609)</u>	<u>6,891,921</u>	<u>(2,049,595)</u>
<u>\$ 8,586,667</u>	<u>\$ 172,125</u>	<u>\$ 448,171</u>	<u>\$ 55,798,020</u>	<u>\$ 22,218</u>	<u>\$ 333,591</u>	<u>\$ 7,449,668</u>	<u>\$ 8,100,595</u>

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**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
<b>ASSETS</b>						
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						
<b>Total assets</b>	<b>\$ 88,233</b>	<b>\$ 9,314,408</b>	<b>\$ 1,940,092</b>	<b>\$ 1,195,698</b>	<b>\$ 93,740</b>	<b>\$ 558,194</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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						
<b>Total liabilities</b>		<b>620,318</b>	<b>18,796</b>	<b>93,704</b>	<b>30,660</b>	<b>30,614</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	88,233	8,694,090	1,921,296	1,101,994	63,080	527,580
Committed						
Assigned						
Unassigned						
<b>Total fund balances</b>	<b>88,233</b>	<b>8,694,090</b>	<b>1,921,296</b>	<b>1,101,994</b>	<b>63,080</b>	<b>527,580</b>
<b>Total liabilities and fund balances</b>	<b>\$ 88,233</b>	<b>\$ 9,314,408</b>	<b>\$ 1,940,092</b>	<b>\$ 1,195,698</b>	<b>\$ 93,740</b>	<b>\$ 558,194</b>

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

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**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
<b>ASSETS</b>						
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						
<b>Total assets</b>	<b>\$ 18,295,063</b>	<b>\$ 48,620</b>	<b>\$ 16,525</b>	<b>\$ 452,945</b>	<b>\$ 1,914</b>	<b>\$ 618,340</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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						
<b>Total liabilities</b>	<b>2,557,790</b>	<b>48,620</b>	<b>16,970</b>	<b>11,164</b>	<b>3,830</b>	<b>4,205</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	15,737,273			441,781		614,135
Committed						
Assigned						
Unassigned			(445)		(1,916)	
<b>Total fund balances</b>	<b>15,737,273</b>	<b></b>	<b>(445)</b>	<b>441,781</b>	<b>(1,916)</b>	<b>614,135</b>
<b>Total liabilities and fund balances</b>	<b>\$ 18,295,063</b>	<b>\$ 48,620</b>	<b>\$ 16,525</b>	<b>\$ 452,945</b>	<b>\$ 1,914</b>	<b>\$ 618,340</b>

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
<u>\$ 1,896,166</u>	<u>\$ 40,814</u>	<u>\$ 279,125</u>	<u>\$ 2,480,740</u>	<u>\$ 495,755</u>	<u>\$ 1,331,220</u>	<u>\$ 19,520</u>
\$ 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
<u>93,199</u>	<u>7,543</u>	<u>2,374</u>	<u>353,727</u>	<u>12,225</u>	<u>9,863</u>	<u>27,575</u>
1,802,967	33,271	276,751		483,530	1,321,357	
			2,127,013			
						(8,055)
<u>1,802,967</u>	<u>33,271</u>	<u>276,751</u>	<u>2,127,013</u>	<u>483,530</u>	<u>1,321,357</u>	<u>(8,055)</u>
<u>\$ 1,896,166</u>	<u>\$ 40,814</u>	<u>\$ 279,125</u>	<u>\$ 2,480,740</u>	<u>\$ 495,755</u>	<u>\$ 1,331,220</u>	<u>\$ 19,520</u>

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**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
<b>ASSETS</b>						
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						
<b>Total assets</b>	<b>\$ 211,301</b>	<b>\$10,794,392</b>	<b>\$ 5,426,496</b>	<b>\$ 5,516,248</b>	<b>\$ 53,535</b>	<b>\$ 547,350</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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						
<b>Total liabilities</b>	<b>8,218</b>	<b>14,675,422</b>	<b>124,887</b>	<b>80,705</b>		<b>599,104</b>
<b>Fund balances:</b>						
Nonspendable		807,216	53,439			
Restricted	203,083		5,248,170	5,435,543	53,535	
Committed						
Assigned						
Unassigned		(4,688,246)				(51,754)
<b>Total fund balances</b>	<b>203,083</b>	<b>(3,881,030)</b>	<b>5,301,609</b>	<b>5,435,543</b>	<b>53,535</b>	<b>(51,754)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 211,301</b>	<b>\$10,794,392</b>	<b>\$ 5,426,496</b>	<b>\$ 5,516,248</b>	<b>\$ 53,535</b>	<b>\$ 547,350</b>

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			
<u>\$ 366,013</u>	<u>\$ 110,193</u>	<u>\$ 2,361,652</u>	<u>\$ 2,628,174</u>	<u>\$ 216,286</u>	<u>\$ 139,080</u>	<u>\$</u>	<u>\$ 2,243,079</u>
\$ 1,092	\$ 2,057	\$ 401,003 30,801 21,027 1,676,941	\$ 30,433 35	\$ 172,173 1,430 50,061	\$ 19,898 96	\$	\$ 223,804 8,808
		1,932,315					
<u>1,092</u>	<u>2,057</u>	<u>4,062,087</u>	<u>30,468</u>	<u>223,664</u>	<u>19,994</u>	<u>\$</u>	<u>232,612</u>
364,921	108,136		2,597,706		119,086		2,010,467
		(1,700,435)		(7,378)			
<u>364,921</u>	<u>108,136</u>	<u>(1,700,435)</u>	<u>2,597,706</u>	<u>(7,378)</u>	<u>119,086</u>	<u>\$</u>	<u>2,010,467</u>
<u>\$ 366,013</u>	<u>\$ 110,193</u>	<u>\$ 2,361,652</u>	<u>\$ 2,628,174</u>	<u>\$ 216,286</u>	<u>\$ 139,080</u>	<u>\$</u>	<u>\$ 2,243,079</u>

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**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
<b>ASSETS</b>						
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						
<b>Total assets</b>	<b>\$ 143,249</b>	<b>\$ 3,671,853</b>	<b>\$ 196,559</b>	<b>\$ 289,430</b>	<b>\$ 339,682</b>	<b>\$ 38,999,560</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
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						
<b>Total liabilities</b>		<b>427,113</b>	<b>37,615</b>		<b>355,433</b>	<b>7,728,240</b>
<b>Fund balances:</b>						
Nonspendable						1,318,503
Restricted	143,249	3,244,740	158,944	289,430		29,952,817
Committed						
Assigned						
Unassigned					(15,751)	
<b>Total fund balances</b>	<b>143,249</b>	<b>3,244,740</b>	<b>158,944</b>	<b>289,430</b>	<b>(15,751)</b>	<b>31,271,320</b>
<b>Total liabilities and fund balances</b>	<b>\$ 143,249</b>	<b>\$ 3,671,853</b>	<b>\$ 196,559</b>	<b>\$ 289,430</b>	<b>\$ 339,682</b>	<b>\$ 38,999,560</b>

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
<u>\$ 157,381</u>	<u>\$ 1,154,739</u>	<u>\$ 779,211</u>	<u>\$ 1,084,076</u>	<u>\$ 146,753</u>	<u>\$ 493,736</u>	<u>\$ 1,716,693</u>	<u>\$ 259,086,296</u>
\$ 59,525	\$ 92,930	\$	\$	\$	\$ 1,500	\$ 607,780	\$ 19,428,238
15,156						5,594	2,391,122
24,457							3,991,216
							9,976,100
87,813							24,511,398
							1,654,571
<u>186,951</u>	<u>92,930</u>				<u>1,500</u>	<u>613,374</u>	<u>61,952,645</u>
							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)
<u>(29,570)</u>	<u>1,061,809</u>	<u>779,211</u>	<u>1,084,076</u>	<u>146,753</u>	<u>492,236</u>	<u>1,103,319</u>	<u>197,133,651</u>
<u>\$ 157,381</u>	<u>\$ 1,154,739</u>	<u>\$ 779,211</u>	<u>\$ 1,084,076</u>	<u>\$ 146,753</u>	<u>\$ 493,736</u>	<u>\$ 1,716,693</u>	<u>\$ 259,086,296</u>

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**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
<b>ASSETS</b>						
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			
<b>Total assets</b>	<b>\$ 230,405</b>	<b>\$ 9,255,676</b>	<b>\$ 9,486,081</b>	<b>\$</b>	<b>\$ 9,192,418</b>	<b>\$40,696,839</b>
<b>LIABILITIES AND FUND BALANCES</b>						
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						
<b>Total liabilities</b>	<b>132,328</b>		<b>132,328</b>		<b>34,295</b>	<b>8,919,092</b>
Fund balances:						
Nonspendable						
Restricted	98,077	9,255,676	9,353,753		9,158,123	31,777,747
Committed						
Assigned						
Unassigned						
<b>Total fund balances</b>	<b>98,077</b>	<b>9,255,676</b>	<b>9,353,753</b>		<b>9,158,123</b>	<b>31,777,747</b>
<b>Total liabilities and fund balances</b>	<b>\$ 230,405</b>	<b>\$ 9,255,676</b>	<b>\$ 9,486,081</b>	<b>\$</b>	<b>\$ 9,192,418</b>	<b>\$40,696,839</b>

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
<u>\$ 2,483,778</u>	<u>\$ 1,656,077</u>	<u>\$ 9,150,447</u>	<u>\$ 470,657</u>	<u>\$149,878,894</u>	<u>\$ 52,335,404</u>	<u>\$265,864,514</u>	<u>\$534,436,891</u>
\$ 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
<u>\$ 2,483,778</u>	<u>\$ 1,656,077</u>	<u>\$ 9,150,447</u>	<u>\$ 470,657</u>	<u>\$ 149,878,894</u>	<u>\$ 52,335,404</u>	<u>\$ 265,864,514</u>	<u>\$ 534,436,891</u>

**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
<b>REVENUES</b>						
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		
<b>Total revenues</b>	<b>3,487,395</b>	<b>13,015,977</b>	<b>4,882,141</b>	<b>12,049,589</b>	<b>3,486,538</b>	<b>3,355,045</b>
<b>EXPENDITURES</b>						
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
<b>Total expenditures</b>	<b>3,782,463</b>	<b>12,174,032</b>	<b>4,869,403</b>	<b>11,061,575</b>	<b>3,426,060</b>	<b>3,065,182</b>
Excess (deficiency) of revenues over expenditures	(295,068)	841,945	12,738	988,014	60,478	289,863
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in				255,482		
Transfers out			(41,077)			(106,467)
<b>Total other financing sources (uses)</b>			<b>(41,077)</b>	<b>255,482</b>		<b>(106,467)</b>
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	<b>\$ 2,545,390</b>	<b>\$ 2,346,908</b>	<b>\$ (209,971)</b>	<b>\$ 3,387,891</b>	<b>\$ (46,014)</b>	<b>\$ 1,366,945</b>

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			303,151	95,475
10,985	41,170	62,672	28,572		1,785	5,623
1,311,266	5,707	3,100				
<u>1,380,663</u>	<u>9,152,910</u>	<u>4,312,676</u>	<u>28,572</u>	<u>10,557,977</u>	<u>304,936</u>	<u>101,098</u>
					301,672	
1,331,921	7,854,839	3,014,638	20,994	10,407,952		
		1,145,073				
<u>1,331,921</u>	<u>7,854,839</u>	<u>4,159,711</u>	<u>20,994</u>	<u>10,407,952</u>	<u>301,672</u>	
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)				
	<u>(1,124,030)</u>	<u>698,208</u>	<u>115,500</u>			
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					
<u>\$ 958,514</u>	<u>\$ 4,969,241</u>	<u>\$ 8,539,622</u>	<u>\$ 3,571,574</u>	<u>\$ (130,930)</u>	<u>\$ 137,983</u>	<u>\$ 575,066</u>

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**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 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
<b>REVENUES</b>					
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	<u>162,443</u>	<u>2,408,081</u>	<u>3,696,837</u>	<u>1,168,196</u>	<u>1,703,211</u>
<b>EXPENDITURES</b>					
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	<u>115,007</u>	<u>2,260,913</u>	<u>3,652,578</u>	<u>1,171,096</u>	<u>1,590,000</u>
Excess (deficiency) of revenues over expenditures	<u>47,436</u>	<u>147,168</u>	<u>44,259</u>	<u>(2,900)</u>	<u>113,211</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	<u>\$ 405,397</u>	<u>\$ 362,342</u>	<u>\$ 2,955,202</u>	<u>\$ (2,900)</u>	<u>\$ 647,985</u>

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 1,264,043	5,280,503	3,128,884	766,925	1,667,446	1,519,609	
	8,303	3,789	37,342	16,919	11,404	3,196	4,190
<u>50,000</u>	<u>1,739,182</u>	<u>5,284,292</u>	<u>3,166,226</u>	<u>783,844</u>	<u>1,678,850</u>	<u>1,522,805</u>	<u>4,190</u>
	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				
<u>50,000</u>	<u>1,592,576</u>	<u>5,249,858</u>	<u>2,274,026</u>	<u>1,097,028</u>	<u>1,068,899</u>	<u>1,386,044</u>	<u>1,630</u>
	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
<u>\$</u>	<u>\$ 466,815</u>	<u>\$ (46,431)</u>	<u>\$ 3,449,068</u>	<u>\$ 1,901,454</u>	<u>\$ 1,713,435</u>	<u>\$ 294,511</u>	<u>\$ 509,712</u>

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

	SPECIAL REVENUE FUNDS					
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health
<b>REVENUES</b>						
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	<u>1,663,043</u>	<u>202,398</u>	<u>77,470</u>	<u>922</u>	<u>664,523</u>	<u>19,705,874</u>
<b>EXPENDITURES</b>						
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	<u>1,198,385</u>	<u>190,683</u>	<u>77,470</u>		<u>859,914</u>	<u>18,395,656</u>
Excess (deficiency) of revenues over expenditures	<u>464,658</u>	<u>11,715</u>		<u>922</u>	<u>(195,391)</u>	<u>1,310,218</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
Transfers out						(982,677)
Total other financing sources (uses)						<u>(982,677)</u>
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	<u>\$ 2,443,161</u>	<u>\$ 285,437</u>	<u>\$</u>	<u>\$ 4,561</u>	<u>\$ (227,535)</u>	<u>\$ 8,199,936</u>

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	\$	\$	\$	\$	\$
687,500	656,201	379,767 158,645	376,161	3,290,643	19,362,071 3,370,582	48,463,259	63,378
1,519	4,194	750,684 3,586,445		3,080	8,887 70,178	500	160
<u>689,019</u>	<u>660,395</u>	<u>71,949,892</u>	<u>376,161</u>	<u>3,293,723</u>	<u>22,811,718</u>	<u>48,463,759</u>	<u>63,538</u>
689,773	1,118,680	33,046,076	398,379	3,463,514	21,263,325	49,985,043	
689,773	1,118,680	1,309,220 34,355,296	398,379	3,463,514	21,263,325	233,649 50,218,692	
(754)	(458,285)	37,594,596	(22,218)	(169,791)	1,548,393	(1,754,933)	63,538
		(40,000,000)		169,182			(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)					
<u>\$ (1,001)</u>	<u>\$ 338,770</u>	<u>\$ 49,931,358</u>	<u>\$ (22,218)</u>	<u>\$ (609)</u>	<u>\$ 6,891,921</u>	<u>\$ (2,049,595)</u>	<u>\$ 88,233</u>

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

	SPECIAL REVENUE FUNDS					
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Courts Special Revenue	Justice Courts Photo Enforcement	Juvenile Probation Diversion
<b>REVENUES</b>						
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	<u>11,219,271</u>	<u>1,815,224</u>	<u>919,428</u>	<u>4,559,415</u>	<u>1,025,868</u>	<u>284,129</u>
<b>EXPENDITURES</b>						
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	<u>10,737,397</u>	<u>1,212,774</u>	<u>814,308</u>	<u>5,269,801</u>	<u>1,389,942</u>	<u>358,529</u>
Excess (deficiency) of revenues over expenditures	<u>481,874</u>	<u>602,450</u>	<u>105,120</u>	<u>(710,386)</u>	<u>(364,074)</u>	<u>(74,400)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
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	<u>\$ 8,694,090</u>	<u>\$ 1,921,296</u>	<u>\$ 1,101,994</u>	<u>\$ 63,080</u>	<u>\$ 527,580</u>	<u>\$ 828,281</u>

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	530,512		1,880,355	1,514,755	59,000	274,312
	3,641,089		880	1,061		2,427,902
						786,649
10,796	4,322	865	15,268	13,129	97	117,787
		8,025	143,421	18,575		359,003
<u>3,686,970</u>	<u>4,175,923</u>	<u>8,890</u>	<u>2,039,924</u>	<u>1,547,520</u>	<u>59,097</u>	<u>24,134,406</u>
3,738,178	4,203,191	20,086		1,119,275	59,000	
			1,849,193			19,963,927
			139,619			147,276
<u>3,738,178</u>	<u>4,203,191</u>	<u>20,086</u>	<u>1,988,812</u>	<u>1,119,275</u>	<u>59,000</u>	<u>20,111,203</u>
<u>(51,208)</u>	<u>(27,268)</u>	<u>(11,196)</u>	<u>51,112</u>	<u>428,245</u>	<u>97</u>	<u>4,023,203</u>
<u>(36,215)</u>			<u>(29,753)</u>			<u>(231,582)</u>
<u>(36,215)</u>			<u>(29,753)</u>			<u>(231,582)</u>
(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
<u>\$ (213,798)</u>	<u>\$ 811,966</u>	<u>\$ 72,503</u>	<u>\$ 1,914,527</u>	<u>\$ 1,747,800</u>	<u>\$ 2,187</u>	<u>\$ 15,737,273</u>

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

	SPECIAL REVENUE FUNDS				
	Library District Grants	Medical Examiner Grants	Palo Verde	Parks and Recreation Grants	Parks Donations
<b>REVENUES</b>					
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	<u>36,380</u>	<u>55,753</u>	<u>423,968</u>	<u>71,333</u>	<u>27,318</u>
<b>EXPENDITURES</b>					
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	<u>70,000</u>	<u>56,198</u>	<u>418,144</u>	<u>73,249</u>	<u>118,776</u>
Excess (deficiency) of revenues over expenditures	<u>(33,620)</u>	<u>(445)</u>	<u>5,824</u>	<u>(1,916)</u>	<u>(91,458)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
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	<u>\$</u>	<u>\$ (445)</u>	<u>\$ 441,781</u>	<u>\$ (1,916)</u>	<u>\$ 614,135</u>

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			
<u>3,790,425</u>	<u>264,523</u>	<u>177,115</u>	<u>7,112,954</u>	<u>484,807</u>	<u>1,411,302</u>	<u>451,420</u>
			7,819,119	580,412	861,920	459,475
3,760,718	151,517	289,811				
37,045						
<u>3,797,763</u>	<u>151,517</u>	<u>289,811</u>	<u>7,819,119</u>	<u>580,412</u>	<u>861,920</u>	<u>459,475</u>
(7,338)	113,006	(112,696)	(706,165)	(95,605)	549,382	(8,055)
108,483			36,495			
(250,435)	(108,483)		(14,412)			
<u>(141,952)</u>	<u>(108,483)</u>		<u>22,083</u>			
(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	
<u>\$ 1,802,967</u>	<u>\$ 33,271</u>	<u>\$ 276,751</u>	<u>\$ 2,127,013</u>	<u>\$ 483,530</u>	<u>\$ 1,321,357</u>	<u>\$ (8,055)</u>

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

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants
<u>REVENUES</u>						
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	<u>435,072</u>	<u>41,905,361</u>	<u>4,610,972</u>	<u>4,409,887</u>	<u>70,045</u>	<u>1,371,926</u>
<u>EXPENDITURES</u>						
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	<u>411,099</u>	<u>43,815,340</u>	<u>4,081,020</u>	<u>3,917,230</u>	<u>55,697</u>	<u>1,390,205</u>
Excess (deficiency) of revenues over expenditures	<u>23,973</u>	<u>(1,909,979)</u>	<u>529,952</u>	<u>492,657</u>	<u>14,348</u>	<u>(18,279)</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in			29,089			
Transfers out		(99,022)				
Total other financing sources (uses)		<u>(99,022)</u>	<u>29,089</u>			
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	<u>\$ 203,083</u>	<u>\$ (3,881,030)</u>	<u>\$ 5,301,609</u>	<u>\$ 5,435,543</u>	<u>\$ 53,535</u>	<u>\$ (51,754)</u>

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	
		1,140,627		1,740,665			87,060
	1,052	1,577			1,251		32,296
	33,740						149,377
<u>465,443</u>	<u>34,792</u>	<u>7,709,323</u>	<u>1,610,629</u>	<u>1,740,665</u>	<u>110,908</u>	<u>80,387</u>	<u>268,733</u>
	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
<u>316,127</u>	<u>32,307</u>	<u>8,697,599</u>	<u>379,437</u>	<u>1,748,043</u>	<u>153,927</u>	<u>15,359</u>	<u>6,486,646</u>
<u>149,316</u>	<u>2,485</u>	<u>(988,276)</u>	<u>1,231,192</u>	<u>(7,378)</u>	<u>(43,019)</u>	<u>65,028</u>	<u>(6,217,913)</u>
		(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
<u>\$ 364,921</u>	<u>\$ 108,136</u>	<u>\$ (1,700,435)</u>	<u>\$ 2,597,706</u>	<u>\$ (7,378)</u>	<u>\$ 119,086</u>	<u>\$</u>	<u>\$ 2,010,467</u>

(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
<b>REVENUES</b>						
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	<u>122,112</u>	<u>5,466,836</u>	<u>2,613,350</u>	<u>287,411</u>	<u>584,213</u>	<u>96,416,475</u>
<b>EXPENDITURES</b>						
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	<u>115,921</u>	<u>4,879,168</u>	<u>2,859,522</u>	<u>276,151</u>	<u>572,795</u>	<u>56,299,827</u>
Excess (deficiency) of revenues over expenditures	<u>6,191</u>	<u>587,668</u>	<u>(246,172)</u>	<u>11,260</u>	<u>11,418</u>	<u>40,116,648</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
Transfers out						(36,851,957)
Total other financing sources (uses)						<u>(36,851,957)</u>
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	<u>\$ 143,249</u>	<u>\$ 3,244,740</u>	<u>\$ 158,944</u>	<u>\$ 289,430</u>	<u>\$ (15,751)</u>	<u>\$ 31,271,320</u>

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
<u>2,143,641</u>	<u>5,743,506</u>	<u>26,971</u>	<u>136,776</u>	<u>8,485</u>	<u>163,255</u>	<u>4,569,528</u>	<u>512,996,174</u>
							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
<u>2,021,509</u>	<u>7,472,215</u>	<u>11,062</u>		<u>42,553</u>	<u>120,018</u>	<u>5,042,606</u>	<u>433,127,489</u>
<u>122,132</u>	<u>(1,728,709)</u>	<u>15,909</u>	<u>136,776</u>	<u>(34,068)</u>	<u>43,237</u>	<u>(473,078)</u>	<u>79,868,685</u>
							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
<u>\$ (29,570)</u>	<u>\$ 1,061,809</u>	<u>\$ 779,211</u>	<u>\$ 1,084,076</u>	<u>\$ 146,753</u>	<u>\$ 492,236</u>	<u>\$ 1,103,319</u>	<u>\$ 197,133,651</u>

(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
<b>REVENUES</b>						
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	<u>28,253</u>	<u>5,322,380</u>	<u>5,350,633</u>			<u>6,962,793</u>
<b>EXPENDITURES</b>						
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	<u>64,991</u>	<u>6,599,184</u>	<u>6,664,175</u>		<u>841,877</u>	<u>52,706,577</u>
Excess (deficiency) of revenues over expenditures	<u>(36,738)</u>	<u>(1,276,804)</u>	<u>(1,313,542)</u>		<u>(841,877)</u>	<u>(45,743,784)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
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)		<u>1,063,741</u>	<u>1,063,741</u>	<u>(12,753)</u>	<u>10,000,000</u>	<u>40,000,000</u>
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	<u>\$ 98,077</u>	<u>\$ 9,255,676</u>	<u>\$ 9,353,753</u>	<u>\$</u>	<u>\$ 9,158,123</u>	<u>\$ 31,777,747</u>

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
	540,000				15,906,820	23,409,613	39,041,819
					19,037,129	19,037,129	284,584,090
							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
<u>20,188</u>	<u>599,184</u>	<u>1,027,961</u>	<u>438,359</u>		<u>34,943,949</u>	<u>43,992,434</u>	<u>562,339,241</u>
							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
<u>321,081</u>	<u>4,433,162</u>	<u>2,500</u>	<u>8,507</u>	<u>2,205,365</u>	<u>82,086,061</u>	<u>142,605,130</u>	<u>582,396,794</u>
(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)
<u>305,585</u>	<u>231,582</u>	<u>(1,877,449)</u>		<u>151,700,000</u>	<u>36,798,427</u>	<u>237,145,392</u>	<u>159,035,374</u>
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
<u>\$ 2,452,869</u>	<u>\$ 1,656,077</u>	<u>\$ 9,150,447</u>	<u>\$ 447,027</u>	<u>\$ 149,494,635</u>	<u>\$ 42,670,405</u>	<u>\$ 246,807,330</u>	<u>\$ 453,294,734</u>



**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>12,005,365</u>	<u>12,005,365</u>	<u>13,015,977</u>	<u>1,010,612</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>12,288,792</u>	<u>12,288,792</u>	<u>12,174,032</u>	<u>114,760</u>
Total expenditures	<u>12,288,792</u>	<u>12,288,792</u>	<u>12,174,032</u>	<u>114,760</u>
Excess (deficiency) of revenues over expenditures	<u>(283,427)</u>	<u>(283,427)</u>	<u>841,945</u>	<u>1,125,372</u>
Net change in fund balances	(283,427)	(283,427)	841,945	1,125,372
Fund balance – beginning	<u>339,339</u>	<u>339,339</u>	<u>1,504,963</u>	<u>1,165,624</u>
Fund balance – ending	<u>\$ 55,912</u>	<u>\$ 55,912</u>	<u>\$ 2,346,908</u>	<u>\$ 2,290,996</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>6,119,639</u>	<u>6,747,670</u>	<u>4,882,141</u>	<u>(1,865,529)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>6,119,639</u>	<u>6,747,670</u>	<u>4,869,403</u>	<u>1,878,267</u>
Total expenditures	<u>6,119,639</u>	<u>6,747,670</u>	<u>4,869,403</u>	<u>1,878,267</u>
Excess of revenues over expenditures			<u>12,738</u>	<u>12,738</u>
<u>OTHER FINANCING USES</u>				
Transfers out			<u>(41,077)</u>	<u>(41,077)</u>
Total other financing uses			<u>(41,077)</u>	<u>(41,077)</u>
Net change in fund balances			(28,339)	(28,339)
Fund deficit – beginning	(46,048)	(46,048)	(181,632)	(135,584)
Fund deficit – ending	<u>\$ (46,048)</u>	<u>\$ (46,048)</u>	<u>\$ (209,971)</u>	<u>\$ (163,923)</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>12,934,830</u>	<u>12,934,830</u>	<u>12,049,589</u>	<u>(885,241)</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	<u>13,005,400</u>	<u>13,020,862</u>	<u>11,061,575</u>	<u>1,959,287</u>
Total expenditures	<u>13,005,400</u>	<u>13,020,862</u>	<u>11,061,575</u>	<u>1,959,287</u>
Excess (deficiency) of revenues over expenditures	<u>(70,570)</u>	<u>(86,032)</u>	<u>988,014</u>	<u>1,074,046</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in		265,176	255,482	(9,694)
Transfers out	<u>(545,444)</u>	<u>(555,138)</u>		<u>555,138</u>
Total other financing sources (uses)	<u>(545,444)</u>	<u>(289,962)</u>	<u>255,482</u>	<u>545,444</u>
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	<u>\$ 704,927</u>	<u>\$ 944,947</u>	<u>\$ 3,387,891</u>	<u>\$ 2,442,944</u>

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

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>3,295,702</u>	<u>3,295,702</u>	<u>3,355,045</u>	<u>59,343</u>
<b>EXPENDITURES</b>				
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	<u>3,192,433</u>	<u>3,192,433</u>	<u>3,065,182</u>	<u>127,251</u>
Excess of revenues over expenditures	<u>103,269</u>	<u>103,269</u>	<u>289,863</u>	<u>186,594</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(328,269)</u>	<u>(328,269)</u>	<u>(106,467)</u>	<u>221,802</u>
Total other financing uses	<u>(328,269)</u>	<u>(328,269)</u>	<u>(106,467)</u>	<u>221,802</u>
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	<u>\$ 869,560</u>	<u>\$ 869,560</u>	<u>\$ 1,366,945</u>	<u>\$ 497,385</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>1,572,785</u>	<u>1,572,785</u>	<u>1,380,663</u>	<u>(192,122)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	1,572,785	1,572,785	1,331,921	240,864
Total expenditures	<u>1,572,785</u>	<u>1,572,785</u>	<u>1,331,921</u>	<u>240,864</u>
Excess of revenues over expenditures			<u>48,742</u>	<u>48,742</u>
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	<u>\$ 1,106,735</u>	<u>\$ 1,106,735</u>	<u>\$ 958,514</u>	<u>\$ (148,221)</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>10,649,387</u>	<u>10,649,387</u>	<u>9,152,910</u>	<u>(1,496,477)</u>
<u>EXPENDITURES</u>				
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	<u>8,531,583</u>	<u>8,531,583</u>	<u>7,854,839</u>	<u>676,744</u>
Excess of revenues over expenditures	<u>2,117,804</u>	<u>2,117,804</u>	<u>1,298,071</u>	<u>(819,733)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(1,639,140)</u>	<u>(1,712,042)</u>	<u>(1,124,030)</u>	<u>588,012</u>
Total other financing uses	<u>(1,639,140)</u>	<u>(1,712,042)</u>	<u>(1,124,030)</u>	<u>588,012</u>
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	<u>\$ 5,189,308</u>	<u>\$ 5,116,406</u>	<u>\$ 4,969,241</u>	<u>\$ (147,165)</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>4,444,083</u>	<u>4,444,083</u>	<u>4,312,676</u>	<u>(131,407)</u>
<u>EXPENDITURES</u>				
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	<u>3,754,472</u>	<u>5,154,472</u>	<u>4,159,711</u>	<u>994,761</u>
Excess (deficiency) of revenues over expenditures	<u>689,611</u>	<u>(710,389)</u>	<u>152,965</u>	<u>863,354</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
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)	<u>(689,611)</u>	<u>710,389</u>	<u>698,208</u>	<u>(12,181)</u>
Net change in fund balances			851,173	851,173
Fund balance – beginning	<u>7,348,557</u>	<u>7,348,557</u>	<u>7,688,449</u>	<u>339,892</u>
Fund balance – ending	<u>\$ 7,348,557</u>	<u>\$ 7,348,557</u>	<u>\$ 8,539,622</u>	<u>\$ 1,191,065</u>

**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		
<u>REVENUES</u>				
Interest income	\$ 24,750	\$ 24,750	\$ 28,572	\$ 3,822
Total revenues	<u>24,750</u>	<u>24,750</u>	<u>28,572</u>	<u>3,822</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	<u>99,143</u>	<u>99,143</u>	<u>20,994</u>	<u>78,149</u>
Total expenditures	<u>99,143</u>	<u>99,143</u>	<u>20,994</u>	<u>78,149</u>
Excess (deficiency) of revenues over expenditures	<u>(74,393)</u>	<u>(74,393)</u>	<u>7,578</u>	<u>81,971</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in		115,500	115,500	
Total other financing sources		<u>115,500</u>	<u>115,500</u>	
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	<u>\$ 3,177,572</u>	<u>\$ 3,293,072</u>	<u>\$ 3,571,574</u>	<u>\$ 278,502</u>

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

**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

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

**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

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

**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

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

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>3,598,000</u>	<u>3,598,000</u>	<u>3,696,837</u>	<u>98,837</u>
<u>EXPENDITURES</u>				
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	<u>4,928,000</u>	<u>4,928,000</u>	<u>3,652,578</u>	<u>1,275,422</u>
Excess (deficiency) of revenues over expenditures	<u>(1,330,000)</u>	<u>(1,330,000)</u>	<u>44,259</u>	<u>1,374,259</u>
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	<u>\$ 557,659</u>	<u>\$ 557,659</u>	<u>\$ 2,955,202</u>	<u>\$ 2,397,543</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,350,280	\$ 1,834,946	\$ 1,168,196	\$ (666,750)
Total revenues	<u>1,350,280</u>	<u>1,834,946</u>	<u>1,168,196</u>	<u>(666,750)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>1,350,280</u>	<u>1,834,946</u>	<u>1,171,096</u>	<u>663,850</u>
Total expenditures	<u>1,350,280</u>	<u>1,834,946</u>	<u>1,171,096</u>	<u>663,850</u>
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	<u>\$</u>	<u>\$</u>	<u>\$ (2,900)</u>	<u>\$ (2,900)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>1,390,000</u>	<u>1,390,000</u>	<u>1,703,211</u>	<u>313,211</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,390,000</u>	<u>1,590,000</u>	<u>1,590,000</u>	
Total expenditures	<u>1,390,000</u>	<u>1,590,000</u>	<u>1,590,000</u>	
Excess (deficiency) of revenues over expenditures		<u>(200,000)</u>	<u>113,211</u>	<u>313,211</u>
Net change in fund balances		(200,000)	113,211	313,211
Fund balance – beginning	<u>387,127</u>	<u>387,127</u>	<u>534,774</u>	<u>147,647</u>
Fund balance – ending	<u>\$ 387,127</u>	<u>\$ 187,127</u>	<u>\$ 647,985</u>	<u>\$ 460,858</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>1,400,000</u>	<u>1,788,869</u>	<u>1,739,182</u>	<u>(49,687)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,400,000	1,822,754	1,592,576	230,178
Total expenditures	<u>1,400,000</u>	<u>1,822,754</u>	<u>1,592,576</u>	<u>230,178</u>
Excess (deficiency) of revenues over expenditures		<u>(33,885)</u>	<u>146,606</u>	<u>180,491</u>
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	<u>\$ 84,504</u>	<u>\$ 50,619</u>	<u>\$ 466,815</u>	<u>\$ 416,196</u>

**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

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

**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

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

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,469,100	\$ 1,469,100	\$ 1,667,446	\$ 198,346
Interest income			11,404	11,404
Total revenues	<u>1,469,100</u>	<u>1,469,100</u>	<u>1,678,850</u>	<u>209,750</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,649,100	1,649,100	1,068,899	580,201
Capital outlay	40,000	40,000		40,000
Total expenditures	<u>1,689,100</u>	<u>1,689,100</u>	<u>1,068,899</u>	<u>620,201</u>
Excess (deficiency) of revenues over expenditures	<u>(220,000)</u>	<u>(220,000)</u>	<u>609,951</u>	<u>829,951</u>
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	<u>\$ 496,613</u>	<u>\$ 496,613</u>	<u>\$ 1,713,435</u>	<u>\$ 1,216,822</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Licenses and permits	\$ 2,500	\$ 2,500	\$	\$ (2,500)
Interest income	6,608	6,608	4,190	(2,418)
Total revenues	<u>9,108</u>	<u>9,108</u>	<u>4,190</u>	<u>(4,918)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	9	9	1,630	(1,621)
Total expenditures	<u>9</u>	<u>9</u>	<u>1,630</u>	<u>(1,621)</u>
Excess of revenues over expenditures	<u>9,099</u>	<u>9,099</u>	<u>2,560</u>	<u>(6,539)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(1,627)	(1,627)		1,627
Total other financing uses	<u>(1,627)</u>	<u>(1,627)</u>		<u>1,627</u>
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	<u>\$ 527,064</u>	<u>\$ 527,064</u>	<u>\$ 509,712</u>	<u>\$ (17,352)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>1,608,810</u>	<u>1,608,810</u>	<u>1,663,043</u>	<u>54,233</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>2,608,810</u>	<u>2,608,810</u>	<u>1,198,385</u>	<u>1,410,425</u>
Total expenditures	<u>2,608,810</u>	<u>2,608,810</u>	<u>1,198,385</u>	<u>1,410,425</u>
Excess (deficiency) of revenues over expenditures	<u>(1,000,000)</u>	<u>(1,000,000)</u>	<u>464,658</u>	<u>1,464,658</u>
Net change in fund balances	(1,000,000)	(1,000,000)	464,658	1,464,658
Fund balance – beginning	<u>1,625,241</u>	<u>1,625,241</u>	<u>1,978,503</u>	<u>353,262</u>
Fund balance – ending	<u>\$ 625,241</u>	<u>\$ 625,241</u>	<u>\$ 2,443,161</u>	<u>\$ 1,817,920</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$	\$ 53,615	\$ 53,615
Interest income			23,855	23,855
Total revenues			<u>77,470</u>	<u>77,470</u>
<u>EXPENDITURES</u>				
Current:				
General government	2,782,320	2,782,320	77,470	2,704,850
Total expenditures	<u>2,782,320</u>	<u>2,782,320</u>	<u>77,470</u>	<u>2,704,850</u>
Excess (deficiency) of revenues over expenditures	<u>(2,782,320)</u>	<u>(2,782,320)</u>		<u>2,782,320</u>
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	<u>\$ 1,547,704</u>	<u>\$ 1,547,704</u>	<u>\$</u>	<u>\$ (1,547,704)</u>

**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 Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
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	<u>1,030,081</u>	<u>1,225,778</u>	<u>664,523</u>	<u>(561,255)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	968,457	1,164,154	810,620	353,534
Capital outlay			49,294	(49,294)
Total expenditures	<u>968,457</u>	<u>1,164,154</u>	<u>859,914</u>	<u>304,240</u>
Excess (deficiency) of revenues over expenditures	<u>61,624</u>	<u>61,624</u>	<u>(195,391)</u>	<u>(257,015)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(61,624)</u>	<u>(61,624)</u>		61,624
Total other financing uses	<u>(61,624)</u>	<u>(61,624)</u>		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	<u>\$ 152,959</u>	<u>\$ 152,959</u>	<u>\$ (227,535)</u>	<u>\$ (380,494)</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>18,192,209</u>	<u>18,192,209</u>	<u>19,705,874</u>	<u>1,513,665</u>
<b>EXPENDITURES</b>				
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	<u>20,113,714</u>	<u>20,121,374</u>	<u>18,395,656</u>	<u>1,725,718</u>
Excess (deficiency) of revenues over expenditures	<u>(1,921,505)</u>	<u>(1,929,165)</u>	<u>1,310,218</u>	<u>3,239,383</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(2,147,648)</u>	<u>(1,630,325)</u>	<u>(982,677)</u>	<u>647,648</u>
Total other financing uses	<u>(2,147,648)</u>	<u>(1,630,325)</u>	<u>(982,677)</u>	<u>647,648</u>
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	<u>\$ 3,124,552</u>	<u>\$ 3,634,215</u>	<u>\$ 8,199,936</u>	<u>\$ 4,565,721</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 579,300	\$ 579,300	\$ 656,201	\$ 76,901
Interest income	5,700	5,700	4,194	(1,506)
Total revenues	<u>585,000</u>	<u>585,000</u>	<u>660,395</u>	<u>75,395</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	920,479	1,120,479	1,118,680	1,799
Total expenditures	<u>920,479</u>	<u>1,120,479</u>	<u>1,118,680</u>	<u>1,799</u>
Deficiency of revenues under expenditures	<u>(335,479)</u>	<u>(535,479)</u>	<u>(458,285)</u>	<u>77,194</u>
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	<u>\$ 429,558</u>	<u>\$ 229,558</u>	<u>\$ 338,770</u>	<u>\$ 109,212</u>

**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 Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>71,463,505</u>	<u>71,463,505</u>	<u>71,949,892</u>	<u>486,387</u>
<u>EXPENDITURES</u>				
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	<u>36,603,605</u>	<u>36,603,605</u>	<u>34,355,296</u>	<u>2,248,309</u>
Excess of revenues over expenditures	<u>34,859,900</u>	<u>34,859,900</u>	<u>37,594,596</u>	<u>2,734,696</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(40,000,000)</u>	<u>(40,000,000)</u>	<u>(40,000,000)</u>	
Total other financing uses	<u>(40,000,000)</u>	<u>(40,000,000)</u>	<u>(40,000,000)</u>	
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	<u>\$ 41,265,887</u>	<u>\$ 41,265,887</u>	<u>\$ 49,931,358</u>	<u>\$ 8,665,471</u>

**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 Amounts	Variance With Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 800,000	\$ 800,000	\$ 376,161	\$ (423,839)
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>376,161</u>	<u>(423,839)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	800,000	800,000	398,379	401,621
Total expenditures	<u>800,000</u>	<u>800,000</u>	<u>398,379</u>	<u>401,621</u>
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	<u>\$</u>	<u>\$</u>	<u>\$ (22,218)</u>	<u>\$ (22,218)</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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)
<u>EXPENDITURES</u>				
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
<u>OTHER FINANCING SOURCES</u>				
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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 50,180,363	\$ 53,339,655	\$ 48,463,259	\$ (4,876,396)
Miscellaneous			500	500
Total revenues	<u>50,180,363</u>	<u>53,339,655</u>	<u>48,463,759</u>	<u>(4,875,896)</u>
<u>EXPENDITURES</u>				
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	<u>48,888,613</u>	<u>52,047,905</u>	<u>50,218,692</u>	<u>1,829,213</u>
Excess (deficiency) of revenues over expenditures	<u>1,291,750</u>	<u>1,291,750</u>	<u>(1,754,933)</u>	<u>(3,046,683)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(1,291,750)</u>	<u>(1,291,750)</u>		1,291,750
Total other financing uses	<u>(1,291,750)</u>	<u>(1,291,750)</u>		1,291,750
Net change in fund balances			(1,754,933)	(1,754,933)
Fund deficit – beginning	<u>(1,524,217)</u>	<u>(1,524,217)</u>	<u>(294,662)</u>	<u>1,229,555</u>
Fund deficit - ending	<u>\$ (1,524,217)</u>	<u>\$ (1,524,217)</u>	<u>\$ (2,049,595)</u>	<u>\$ (525,378)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 89,715	\$ 89,715	\$ 63,378	\$ (26,337)
Interest income	7,500	7,500	160	(7,340)
Total revenues	<u>97,215</u>	<u>97,215</u>	<u>63,538</u>	<u>(33,677)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	97,215	97,215		97,215
Total expenditures	<u>97,215</u>	<u>97,215</u>		<u>97,215</u>
Excess of revenues over expenditures			<u>63,538</u>	<u>63,538</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(600,000)	(600,000)	(600,000)	
Total other financing uses	<u>(600,000)</u>	<u>(600,000)</u>	<u>(600,000)</u>	
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	<u>\$ 20,590</u>	<u>\$ 20,590</u>	<u>\$ 88,233</u>	<u>\$ 67,643</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>10,799,768</u>	<u>10,799,768</u>	<u>11,219,271</u>	<u>419,503</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>10,799,768</u>	<u>10,809,030</u>	<u>10,737,397</u>	<u>71,633</u>
Total expenditures	<u>10,799,768</u>	<u>10,809,030</u>	<u>10,737,397</u>	<u>71,633</u>
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	<u>8,308,126</u>	<u>8,308,126</u>	<u>8,212,216</u>	<u>(95,910)</u>
Fund balance – ending	<u>\$ 8,308,126</u>	<u>\$ 8,298,864</u>	<u>\$ 8,694,090</u>	<u>\$ 395,226</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>1,670,600</u>	<u>1,670,600</u>	<u>1,815,224</u>	<u>144,624</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,949,600</u>	<u>2,349,600</u>	<u>1,212,774</u>	<u>1,136,826</u>
Total expenditures	<u>1,949,600</u>	<u>2,349,600</u>	<u>1,212,774</u>	<u>1,136,826</u>
Excess (deficiency) of revenues over expenditures	<u>(279,000)</u>	<u>(679,000)</u>	<u>602,450</u>	<u>1,281,450</u>
Net change in fund balances	(279,000)	(679,000)	602,450	1,281,450
Fund balance – beginning	<u>1,029,293</u>	<u>1,029,293</u>	<u>1,318,846</u>	<u>289,553</u>
Fund balance – ending	<u>\$ 750,293</u>	<u>\$ 350,293</u>	<u>\$ 1,921,296</u>	<u>\$ 1,571,003</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 907,188	\$ 907,188	\$ 909,563	\$ 2,375
Interest income	17,498	17,498	9,865	(7,633)
Total revenues	<u>924,686</u>	<u>924,686</u>	<u>919,428</u>	<u>(5,258)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,781,501</u>	<u>1,781,501</u>	<u>814,308</u>	<u>967,193</u>
Total expenditures	<u>1,781,501</u>	<u>1,781,501</u>	<u>814,308</u>	<u>967,193</u>
Excess (deficiency) of revenues over expenditures	<u>(856,815)</u>	<u>(856,815)</u>	<u>105,120</u>	<u>961,935</u>
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	<u>\$</u>	<u>\$</u>	<u>\$ 1,101,994</u>	<u>\$ 1,101,994</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 4,636,619	\$ 4,636,619	\$ 4,558,648	\$ (77,971)
Interest income	<u>35,412</u>	<u>35,412</u>	<u>767</u>	<u>(34,645)</u>
Total revenues	<u>4,672,031</u>	<u>4,672,031</u>	<u>4,559,415</u>	<u>(112,616)</u>
<b>EXPENITURES</b>				
Current:				
Public safety	5,706,615	5,706,615	5,262,499	444,116
Capital outlay	<u>                    </u>	<u>                    </u>	<u>7,302</u>	<u>(7,302)</u>
Total expenditures	<u>5,706,615</u>	<u>5,706,615</u>	<u>5,269,801</u>	<u>436,814</u>
 Deficiency of revenues under expenditures	<u>(1,034,584)</u>	<u>(1,034,584)</u>	<u>(710,386)</u>	<u>324,198</u>
 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	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 63,080</u>	<u>\$ 63,080</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
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	<u>2,251,936</u>	<u>2,251,936</u>	<u>1,025,868</u>	<u>(1,226,068)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	2,251,936	2,251,936	1,382,828	869,108
Capital outlay			7,114	(7,114)
Total expenditures	<u>2,251,936</u>	<u>2,251,936</u>	<u>1,389,942</u>	<u>861,994</u>
Excess (deficiency) of revenues over expenditures			<u>(364,074)</u>	<u>(364,074)</u>
Net change in fund balances			(364,074)	(364,074)
Fund balance – beginning			891,654	891,654
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 527,580</u>	<u>\$ 527,580</u>

**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

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

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>6,000</u>	<u>6,000</u>	<u>4,322</u>	<u>(1,678)</u>
Revenues Total	<u>4,204,187</u>	<u>4,204,187</u>	<u>4,175,923</u>	<u>(28,264)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>4,204,187</u>	<u>4,204,187</u>	<u>4,203,191</u>	<u>996</u>
Total expenditures	<u>4,204,187</u>	<u>4,204,187</u>	<u>4,203,191</u>	<u>996</u>
Excess (deficiency) of revenues over expenditures			<u>(27,268)</u>	<u>(27,268)</u>
Net change in fund balances			(27,268)	(27,268)
Fund balance – beginning	<u>446,595</u>	<u>446,595</u>	<u>839,234</u>	<u>392,639</u>
Fund balance – ending	<u>\$ 446,595</u>	<u>\$ 446,595</u>	<u>\$ 811,966</u>	<u>\$ 365,371</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$	\$	\$ 865	\$ 865
Miscellaneous	25,000	25,000	8,025	(16,975)
Total revenues	25,000	25,000	8,890	(16,110)
<u>EXPENDITURES</u>				
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		
<b>REVENUES</b>				
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	<u>134,551</u>	<u>134,551</u>	<u>143,421</u>	<u>8,870</u>
Total revenues	<u>1,847,278</u>	<u>1,847,278</u>	<u>2,039,924</u>	<u>192,646</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	2,027,278	2,027,278	1,849,193	178,085
Capital outlay	<u>330,000</u>	<u>530,000</u>	<u>139,619</u>	<u>390,381</u>
Total expenditures	<u>2,357,278</u>	<u>2,557,278</u>	<u>1,988,812</u>	<u>568,466</u>
Excess (deficiency) of revenues over expenditures	<u>(510,000)</u>	<u>(710,000)</u>	<u>51,112</u>	<u>761,112</u>
<b>OTHER FINANCING USES</b>				
Transfers out		<u>(29,753)</u>	<u>(29,753)</u>	
Total other financing uses		<u>(29,753)</u>	<u>(29,753)</u>	
Net change in fund balances	(510,000)	(739,753)	21,359	761,112
Fund balance – beginning	<u>1,762,473</u>	<u>1,762,473</u>	<u>1,893,168</u>	<u>130,695</u>
Fund balance – ending	<u>\$ 1,252,473</u>	<u>\$ 1,022,720</u>	<u>\$ 1,914,527</u>	<u>\$ 891,807</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>8,000</u>	<u>8,000</u>	<u>18,575</u>	<u>10,575</u>
Total revenues	<u>1,425,000</u>	<u>1,425,000</u>	<u>1,547,520</u>	<u>122,520</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,425,000</u>	<u>1,425,000</u>	<u>1,119,275</u>	<u>305,725</u>
Total expenditures	<u>1,425,000</u>	<u>1,425,000</u>	<u>1,119,275</u>	<u>305,725</u>
Excess of revenues over expenditures			<u>428,245</u>	<u>428,245</u>
Net change in fund balances			428,245	428,245
Fund balance – beginning	<u>1,414,890</u>	<u>1,414,890</u>	<u>1,319,555</u>	<u>(95,335)</u>
Fund balance – ending	<u>\$ 1,414,890</u>	<u>\$ 1,414,890</u>	<u>\$ 1,747,800</u>	<u>\$ 332,910</u>

**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

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

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>24,510,419</u>	<u>24,519,119</u>	<u>24,134,406</u>	<u>(384,713)</u>
<b>EXPENDITURES</b>				
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	<u>22,048,417</u>	<u>22,057,117</u>	<u>20,111,203</u>	<u>1,945,914</u>
Excess of revenues over expenditures	<u>2,462,002</u>	<u>2,462,002</u>	<u>4,023,203</u>	<u>1,561,201</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(231,582)	(231,582)	(231,582)	
Total other financing uses	<u>(231,582)</u>	<u>(231,582)</u>	<u>(231,582)</u>	
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	<u>\$ 13,532,315</u>	<u>\$ 13,532,315</u>	<u>\$ 15,737,273</u>	<u>\$ 2,204,958</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$ 75,000	\$ 36,380	\$ (38,620)
Miscellaneous		40,000		(40,000)
Total revenues		115,000	36,380	(78,620)
<u>EXPENDITURES</u>				
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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 53,648	\$ 382,220	\$ 55,753	\$ (326,467)
Total revenues	53,648	382,220	55,753	(326,467)
<u>EXPENDITURES</u>				
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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 418,829	\$ 418,829	\$ 418,829	\$
Interest income			5,139	5,139
Total revenues	<u>418,829</u>	<u>418,829</u>	<u>423,968</u>	<u>5,139</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	397,654	397,654	410,787	(13,133)
Capital outlay			7,357	(7,357)
Total expenditures	<u>397,654</u>	<u>397,654</u>	<u>418,144</u>	<u>(20,490)</u>
Excess of revenues over expenditures	<u>21,175</u>	<u>21,175</u>	<u>5,824</u>	<u>(15,351)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(21,175)</u>	<u>(21,175)</u>		21,175
Total other financing uses	<u>(21,175)</u>	<u>(21,175)</u>		<u>21,175</u>
Net change in fund balances			5,824	5,824
Fund balance – beginning	411,591	411,591	435,957	24,366
Fund balance – ending	<u>\$ 411,591</u>	<u>\$ 411,591</u>	<u>\$ 441,781</u>	<u>\$ 30,190</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 23,500	\$ 23,500	\$ 5,653	\$ (17,847)
Miscellaneous	84,500	84,500	21,665	(62,835)
Total revenues	<u>108,000</u>	<u>108,000</u>	<u>27,318</u>	<u>(80,682)</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	249,389	249,389	118,776	130,613
Total expenditures	<u>249,389</u>	<u>249,389</u>	<u>118,776</u>	<u>130,613</u>
Deficiency of revenues under expenditures	<u>(141,389)</u>	<u>(141,389)</u>	<u>(91,458)</u>	<u>49,931</u>
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	<u>\$ 511,925</u>	<u>\$ 511,925</u>	<u>\$ 614,135</u>	<u>\$ 102,210</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>3,420,884</u>	<u>3,420,884</u>	<u>3,790,425</u>	<u>369,541</u>
<u>EXPENDITURES</u>				
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	<u>4,232,044</u>	<u>4,232,044</u>	<u>3,797,763</u>	<u>434,281</u>
Deficiency of revenues under expenditures	<u>(811,160)</u>	<u>(811,160)</u>	<u>(7,338)</u>	<u>803,822</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	82,860	122,860	108,483	(14,377)
Transfers out	(215,000)	(250,435)	(250,435)	
Total other financing uses	<u>(132,140)</u>	<u>(127,575)</u>	<u>(141,952)</u>	<u>(14,377)</u>
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	<u>\$ 325,459</u>	<u>\$ 330,024</u>	<u>\$ 1,802,967</u>	<u>\$ 1,427,943</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 1,000	\$ 1,000	\$ 687	\$ (313)
Miscellaneous	219,000	219,000	263,836	44,836
Total revenues	<u>220,000</u>	<u>220,000</u>	<u>264,523</u>	<u>44,523</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	137,140	137,140	151,517	(14,377)
Total expenditures	<u>137,140</u>	<u>137,140</u>	<u>151,517</u>	<u>(14,377)</u>
Excess of revenues over expenditures	<u>82,860</u>	<u>82,860</u>	<u>113,006</u>	<u>30,146</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(82,860)	(122,860)	(108,483)	14,377
Total other financing uses	<u>(82,860)</u>	<u>(122,860)</u>	<u>(108,483)</u>	<u>14,377</u>
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	<u>\$ 29,177</u>	<u>\$ (10,823)</u>	<u>\$ 33,271</u>	<u>\$ 44,094</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>172,050</u>	<u>172,050</u>	<u>177,115</u>	<u>5,065</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	<u>340,000</u>	<u>340,000</u>	<u>289,811</u>	<u>50,189</u>
Total expenditures	<u>340,000</u>	<u>340,000</u>	<u>289,811</u>	<u>50,189</u>
Deficiency of revenues under expenditures	<u>(167,950)</u>	<u>(167,950)</u>	<u>(112,696)</u>	<u>55,254</u>
Net change in fund balances	(167,950)	(167,950)	(112,696)	55,254
Fund balance – beginning	<u>375,446</u>	<u>375,446</u>	<u>389,447</u>	<u>14,001</u>
Fund balance – ending	<u>\$ 207,496</u>	<u>\$ 207,496</u>	<u>\$ 276,751</u>	<u>\$ 69,255</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>7,599,898</u>	<u>7,728,596</u>	<u>7,112,954</u>	<u>(615,642)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	7,834,399	8,099,986	7,819,119	280,867
Capital outlay		44,000		44,000
Total expenditures	<u>7,834,399</u>	<u>8,143,986</u>	<u>7,819,119</u>	<u>324,867</u>
Deficiency of revenues under expenditures	<u>(234,501)</u>	<u>(415,390)</u>	<u>(706,165)</u>	<u>(290,775)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in		36,495	36,495	
Transfers out	(396,375)	(410,787)	(14,412)	396,375
Total other financing sources (uses)	<u>(396,375)</u>	<u>(374,292)</u>	<u>22,083</u>	<u>396,375</u>
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	<u>\$ 2,696,956</u>	<u>\$ 2,538,150</u>	<u>\$ 2,127,013</u>	<u>\$ (411,137)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 460,531	\$ 460,531	\$ 480,863	\$ 20,332
Interest income	4,000	4,000	3,944	(56)
Total revenues	<u>464,531</u>	<u>464,531</u>	<u>484,807</u>	<u>20,276</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	564,531	677,531	580,412	97,119
Total expenditures	<u>564,531</u>	<u>677,531</u>	<u>580,412</u>	<u>97,119</u>
Deficiency of revenues under expenditures	<u>(100,000)</u>	<u>(213,000)</u>	<u>(95,605)</u>	<u>117,395</u>
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	<u>\$ 447,249</u>	<u>\$ 334,249</u>	<u>\$ 483,530</u>	<u>\$ 149,281</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 445,651	\$ 505,861	\$ 451,420	\$ (54,441)
Total revenues	445,651	505,861	451,420	(54,441)
<b>EXPENDITURES</b>				
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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>432,845</u>	<u>432,845</u>	<u>435,072</u>	<u>2,227</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	576,700	576,700	411,099	165,601
Total expenditures	<u>576,700</u>	<u>576,700</u>	<u>411,099</u>	<u>165,601</u>
Excess (deficiency) of revenues over expenditures	<u>(143,855)</u>	<u>(143,855)</u>	<u>23,973</u>	<u>167,828</u>
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	<u>\$ 9,312</u>	<u>\$ 9,312</u>	<u>\$ 203,083</u>	<u>\$ 193,771</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>45,174,585</u>	<u>50,258,342</u>	<u>41,905,361</u>	<u>(8,352,981)</u>
<u>EXPENDITURES</u>				
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	<u>43,888,385</u>	<u>49,715,587</u>	<u>43,815,340</u>	<u>5,900,247</u>
Excess (deficiency) of revenues over expenditures	<u>1,286,200</u>	<u>542,755</u>	<u>(1,909,979)</u>	<u>(2,452,734)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(1,286,200)	(1,286,200)	(99,022)	1,187,178
Total other financing uses	<u>(1,286,200)</u>	<u>(1,286,200)</u>	<u>(99,022)</u>	<u>1,187,178</u>
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	<u>\$ (954,957)</u>	<u>\$ (1,698,402)</u>	<u>\$ (3,881,030)</u>	<u>\$ (2,182,628)</u>

**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		
<u>REVENUES</u>				
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	<u>4,825,460</u>	<u>4,825,460</u>	<u>4,610,972</u>	<u>(214,488)</u>
<u>EXPENDITURES</u>				
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	<u>4,965,928</u>	<u>5,019,730</u>	<u>4,081,020</u>	<u>938,710</u>
Excess (deficiency) of revenues over expenditures	<u>(140,468)</u>	<u>(194,270)</u>	<u>529,952</u>	<u>724,222</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	35,000	35,000	29,089	(5,911)
Transfers out	(220,211)	(220,211)		220,211
Total other financing sources (uses)	<u>(185,211)</u>	<u>(185,211)</u>	<u>29,089</u>	<u>214,300</u>
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	<u>\$ 3,956,076</u>	<u>\$ 3,902,274</u>	<u>\$ 5,301,609</u>	<u>\$ 1,399,335</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>4,620,000</u>	<u>4,620,000</u>	<u>4,409,887</u>	<u>(210,113)</u>
<u>EXPENDITURES</u>				
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	<u>4,548,813</u>	<u>4,548,813</u>	<u>3,917,230</u>	<u>631,583</u>
Excess of revenues over expenditures	<u>71,187</u>	<u>71,187</u>	<u>492,657</u>	<u>421,470</u>
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	<u>\$ 4,809,598</u>	<u>\$ 4,809,598</u>	<u>\$ 5,435,543</u>	<u>\$ 625,945</u>

**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

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

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 2,238,480	\$ 5,391,435	\$ 1,370,982	\$ (4,020,453)
Interest income			895	895
Miscellaneous			49	49
Total revenues	<u>2,238,480</u>	<u>5,391,435</u>	<u>1,371,926</u>	<u>(4,019,509)</u>
<b>EXPENDITURES</b>				
Current:				
Education	2,238,480	5,391,435	1,378,461	4,012,974
Capital Outlay			11,744	(11,744)
Total expenditures	<u>2,238,480</u>	<u>5,391,435</u>	<u>1,390,205</u>	<u>4,001,230</u>
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	<u>\$ 73,316</u>	<u>\$ 73,316</u>	<u>\$ (51,754)</u>	<u>\$ (125,070)</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 800	\$ 800	\$ 1,052	\$ 252
Miscellaneous	25,500	25,500	33,740	8,240
Total revenues	<u>26,300</u>	<u>26,300</u>	<u>34,792</u>	<u>8,492</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	26,300	46,300	32,307	13,993
Total expenditures	<u>26,300</u>	<u>46,300</u>	<u>32,307</u>	<u>13,993</u>
Excess (deficiency) of revenues over expenditures		<u>(20,000)</u>	<u>2,485</u>	<u>22,485</u>
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	<u>\$ 131,940</u>	<u>\$ 111,940</u>	<u>\$ 108,136</u>	<u>\$ (3,804)</u>

**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 Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
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	<u>4,824,306</u>	<u>8,542,329</u>	<u>7,709,323</u>	<u>(833,006)</u>
<b>EXPENDITURES</b>				
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	<u>4,824,306</u>	<u>8,542,329</u>	<u>8,697,599</u>	<u>(155,270)</u>
Excess (deficiency) of revenues over expenditures			<u>(988,276)</u>	<u>(988,276)</u>
<b>OTHER FINANCING USES</b>				
Transfer out			<u>(43,659)</u>	<u>(43,659)</u>
Total other financing uses			<u>(43,659)</u>	<u>(43,659)</u>
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	<u>\$ (952,145)</u>	<u>\$ (952,145)</u>	<u>\$ (1,700,435)</u>	<u>\$ (748,290)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$ 2,205,000	\$ 1,610,629	\$ (594,371)
Total revenues		2,205,000	1,610,629	(594,371)
<u>EXPENDITURES</u>				
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	1,366,514	27,348
Fund balance – ending	\$	\$ 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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$	\$ 2,655,000	\$ 1,740,665	\$ (914,335)
Total revenues		2,655,000	1,740,665	(914,335)
<u>EXPENDITURES</u>				
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	\$ (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

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

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$ 80,387	\$ 80,387
Revenues total			80,387	80,387
<b>EXPENDITURES</b>				
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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>318,400</u>	<u>318,400</u>	<u>268,733</u>	<u>(49,667)</u>
<u>EXPENDITURES</u>				
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	<u>7,643,050</u>	<u>7,643,050</u>	<u>6,486,646</u>	<u>1,156,404</u>
Deficiency of revenues under expenditures	<u>(7,324,650)</u>	<u>(7,324,650)</u>	<u>(6,217,913)</u>	<u>1,106,737</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(81,319)	(99,517)	(18,198)	81,319
Total other financing uses	<u>(81,319)</u>	<u>(99,517)</u>	<u>(18,198)</u>	<u>81,319</u>
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	<u>\$ 897,044</u>	<u>\$ 878,846</u>	<u>\$ 2,010,467</u>	<u>\$ 1,131,621</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Spousal Maintenance Enforcement 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		
<b>REVENUES</b>				
Charges for services	\$ 115,171	\$ 115,171	\$ 120,743	\$ 5,572
Interest income	750	750	1,369	619
Total revenues	<u>115,921</u>	<u>115,921</u>	<u>122,112</u>	<u>6,191</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>115,921</u>	<u>115,921</u>	<u>115,921</u>	
Total expenditures	<u>115,921</u>	<u>115,921</u>	<u>115,921</u>	
Excess of revenues over expenditures			<u>6,191</u>	<u>6,191</u>
Net change in fund balances			6,191	6,191
Fund balance – beginning	<u>124,627</u>	<u>124,627</u>	<u>137,058</u>	<u>12,431</u>
Fund balance – ending	<u>\$ 124,627</u>	<u>\$ 124,627</u>	<u>\$ 143,249</u>	<u>\$ 18,622</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>2,329,600</u>	<u>3,022,724</u>	<u>2,613,350</u>	<u>(409,374)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	2,329,600	2,516,830	2,859,522	(342,692)
Capital outlay		505,894		505,894
Total expenditures	<u>2,329,600</u>	<u>3,022,724</u>	<u>2,859,522</u>	<u>163,202</u>
Excess (deficiency) of revenues over expenditures			<u>(246,172)</u>	<u>(246,172)</u>
Net change in fund balances			(246,172)	(246,172)
Fund balance – beginning	533,818	533,818	405,116	(128,702)
Fund balance – ending	<u>\$ 533,818</u>	<u>\$ 533,818</u>	<u>\$ 158,944</u>	<u>\$ (374,874)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$	\$	\$ 287,411	\$ 287,411
Miscellaneous	304,341	304,341		(304,341)
Total revenues	304,341	304,341	287,411	(16,930)
<u>EXPENDITURES</u>				
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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 573,971	\$ 573,971	\$ 584,213	\$ 10,242
Total revenues	<u>573,971</u>	<u>573,971</u>	<u>584,213</u>	<u>10,242</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	408,971	408,971	269,387	139,584
Capital outlay	165,000	165,000	303,408	(138,408)
Total expenditures	<u>573,971</u>	<u>573,971</u>	<u>572,795</u>	<u>1,176</u>
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	<u>\$ (176,536)</u>	<u>\$ (176,536)</u>	<u>\$ (15,751)</u>	<u>\$ 160,785</u>

**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 Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>98,701,418</u>	<u>98,701,418</u>	<u>96,416,475</u>	<u>(2,284,943)</u>
<b>EXPENDITURES</b>				
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	<u>59,526,254</u>	<u>59,811,261</u>	<u>56,299,827</u>	<u>3,511,434</u>
Excess of revenues over expenditures	<u>39,175,164</u>	<u>38,890,157</u>	<u>40,116,648</u>	<u>1,226,491</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(38,801,782)	(38,855,312)	(36,851,957)	2,003,355
Total other financing uses	<u>(38,801,782)</u>	<u>(38,855,312)</u>	<u>(36,851,957)</u>	<u>2,003,355</u>
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	<u>\$ 22,468,206</u>	<u>\$ 22,129,669</u>	<u>\$ 31,271,320</u>	<u>\$ 9,141,651</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
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	<u>2,145,648</u>	<u>2,324,480</u>	<u>2,143,641</u>	<u>(180,839)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	2,145,648	2,324,480	2,021,509	302,971
Total expenditures	<u>2,145,648</u>	<u>2,324,480</u>	<u>2,021,509</u>	<u>302,971</u>
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	<u>\$ (25,995)</u>	<u>\$ (25,995)</u>	<u>\$ (29,570)</u>	<u>\$ (3,575)</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>6,477,000</u>	<u>6,477,000</u>	<u>5,743,506</u>	<u>(733,494)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	7,036,000	7,561,000	6,828,846	732,154
Capital outlay		700,000	643,369	56,631
Total expenditures	<u>7,036,000</u>	<u>8,261,000</u>	<u>7,472,215</u>	<u>788,785</u>
Deficiency of revenues under expenditures	<u>(559,000)</u>	<u>(1,784,000)</u>	<u>(1,728,709)</u>	<u>55,291</u>
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	<u>\$ 1,799,138</u>	<u>\$ 574,138</u>	<u>\$ 1,061,809</u>	<u>\$ 487,671</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
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	<u>40,000</u>	<u>40,000</u>	<u>26,971</u>	<u>(13,029)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>40,000</u>	<u>40,000</u>	<u>11,062</u>	<u>28,938</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>11,062</u>	<u>28,938</u>
Excess of revenues over expenditures			<u>15,909</u>	<u>15,909</u>
Net change in fund balances			15,909	15,909
Fund balance – beginning	<u>758,083</u>	<u>758,083</u>	<u>763,302</u>	<u>5,219</u>
Fund balance – ending	<u>\$ 758,083</u>	<u>\$ 758,083</u>	<u>\$ 779,211</u>	<u>\$ 21,128</u>

**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

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

**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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Interest income	\$ 10,000	\$ 10,000	\$ 8,485	\$ (1,515)
Total revenues	10,000	10,000	8,485	(1,515)
<b>EXPENDITURES</b>				
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

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 130,000	\$ 130,000	\$ 157,969	\$ 27,969
Interest income	6,000	6,000	5,286	(714)
Total revenues	<u>136,000</u>	<u>136,000</u>	<u>163,255</u>	<u>27,255</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	474,133	474,133	120,018	354,115
Total expenditures	<u>474,133</u>	<u>474,133</u>	<u>120,018</u>	<u>354,115</u>
Excess (deficiency) of revenues over expenditures	<u>(338,133)</u>	<u>(338,133)</u>	<u>43,237</u>	<u>381,370</u>
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	<u>\$ 118,541</u>	<u>\$ 118,541</u>	<u>\$ 492,236</u>	<u>\$ 373,695</u>

**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		
<u>REVENUES</u>				
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	<u>4,511,046</u>	<u>4,511,046</u>	<u>4,569,528</u>	<u>58,482</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>4,752,193</u>	<u>4,912,193</u>	<u>5,042,606</u>	<u>(130,413)</u>
Total expenditures	<u>4,752,193</u>	<u>4,912,193</u>	<u>5,042,606</u>	<u>(130,413)</u>
Deficiency of revenues under expenditures	<u>(241,147)</u>	<u>(401,147)</u>	<u>(473,078)</u>	<u>(71,931)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(64,703)</u>	<u>(64,703)</u>		64,703
Total other financing uses	<u>(64,703)</u>	<u>(64,703)</u>		64,703
Net change in fund balances	(305,850)	(465,850)	(473,078)	(7,228)
Fund balance – beginning	<u>2,195,624</u>	<u>2,195,624</u>	<u>1,576,397</u>	<u>(619,227)</u>
Fund balance – ending	<u>\$ 1,889,774</u>	<u>\$ 1,729,774</u>	<u>\$ 1,103,319</u>	<u>\$ (626,455)</u>

**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		
<u>REVENUES</u>				
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	<u>2,699,846</u>	<u>2,699,846</u>	<u>2,672,703</u>	<u>(27,143)</u>
<u>EXPENDITURES</u>				
Current:				
Principal	17,172,330	17,624,080	11,105,000	6,519,080
Interest			6,519,080	(6,519,080)
Total expenditures	<u>17,172,330</u>	<u>17,624,080</u>	<u>17,624,080</u>	
Deficiency of revenues under expenditures	<u>(14,472,484)</u>	<u>(14,924,234)</u>	<u>(14,951,377)</u>	<u>(27,143)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	12,866,182	12,866,182	12,866,180	(2)
Transfers out	(11,649)	(11,649)	(11,649)	
Total other financing sources	<u>12,854,533</u>	<u>12,854,533</u>	<u>12,854,531</u>	<u>(2)</u>
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	<u>\$ 7,480,899</u>	<u>\$ 7,029,149</u>	<u>\$ 6,787,380</u>	<u>\$ (241,769)</u>

**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 Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 4,321,745	\$ 4,321,745	\$ 4,988,266	\$ 666,521
Interest income	300,000	300,000	334,114	34,114
Total revenues	<u>4,621,745</u>	<u>4,621,745</u>	<u>5,322,380</u>	<u>700,635</u>
<u>EXPENDITURES</u>				
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	<u>6,611,335</u>	<u>6,611,335</u>	<u>6,599,184</u>	<u>12,151</u>
Deficiency of revenues under expenditures	<u>(1,989,590)</u>	<u>(1,989,590)</u>	<u>(1,276,804)</u>	<u>712,786</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	1,179,241	1,179,241	1,179,241	
Transfers out		(115,500)	(115,500)	
Total other financing sources	<u>1,179,241</u>	<u>1,063,741</u>	<u>1,063,741</u>	
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	<u>\$ 8,414,431</u>	<u>\$ 8,298,931</u>	<u>\$ 9,255,676</u>	<u>\$ 956,745</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>OTHER FINANCING USES</u>				
Transfers out	\$ (12,752)	\$ (12,752)	\$ (12,753)	\$ (1)
Total other financing uses	<u>(12,752)</u>	<u>(12,752)</u>	<u>(12,753)</u>	<u>(1)</u>
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	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**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 Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental				
Total revenues	\$	\$	\$ 938,464	\$ 938,464
			938,464	938,464
<u>EXPENDITURES</u>				
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
<u>OTHER FINANCING SOURCES</u>				
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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
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
 <u>OTHER FINANCING SOURCES</u>				
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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 4,908,000	\$ 4,908,000	\$ 6,962,793	\$ 2,054,793
Total revenues	<u>4,908,000</u>	<u>4,908,000</u>	<u>6,962,793</u>	<u>2,054,793</u>
<u>EXPENDITURES</u>				
Capital outlay	60,548,481	60,548,481	52,706,577	7,841,904
Total expenditures	<u>60,548,481</u>	<u>60,548,481</u>	<u>52,706,577</u>	<u>7,841,904</u>
Deficiency of revenues under expenditures	<u>(55,640,481)</u>	<u>(55,640,481)</u>	<u>(45,743,784)</u>	<u>9,896,697</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	40,000,000	40,000,000	40,000,000	
Total other financing sources	<u>40,000,000</u>	<u>40,000,000</u>	<u>40,000,000</u>	
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	<u>\$ 8,435,443</u>	<u>\$ 8,435,443</u>	<u>\$ 31,777,747</u>	<u>\$ 23,342,304</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
Capital outlay	\$ 196,836,794	\$ 197,464,364	\$ 137,542,053	\$ 59,922,311
Total expenditures	<u>196,836,794</u>	<u>197,464,364</u>	<u>137,542,053</u>	<u>59,922,311</u>
Deficiency of revenues under expenditures	<u>(196,836,794)</u>	<u>(197,464,364)</u>	<u>(137,542,053)</u>	<u>59,922,311</u>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	44,420,837	43,880,837	43,880,837	
Transfers out	<u>(11,701,867)</u>	<u>(11,701,867)</u>	<u>(11,701,866)</u>	<u>1</u>
Total other financing sources	<u>32,718,970</u>	<u>32,178,970</u>	<u>32,178,971</u>	<u>1</u>
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	<u>\$ 263,818,752</u>	<u>\$ 262,651,182</u>	<u>\$ 282,150,775</u>	<u>\$ 19,499,593</u>

**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

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$	\$	\$ 20,188	\$ 20,188
Total revenues			20,188	20,188
<u>EXPENDITURES</u>				
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
<u>OTHER FINANCING SOURCES</u>				
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 Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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	<u>630,000</u>	<u>630,000</u>	<u>599,184</u>	<u>(30,816)</u>
<u>EXPENDITURES</u>				
Capital outlay	<u>6,040,000</u>	<u>6,040,000</u>	<u>4,433,162</u>	<u>1,606,838</u>
Total expenditures	<u>6,040,000</u>	<u>6,040,000</u>	<u>4,433,162</u>	<u>1,606,838</u>
Deficiency of revenues under expenditures	<u>(5,410,000)</u>	<u>(5,410,000)</u>	<u>(3,833,978)</u>	<u>1,576,022</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	<u>231,582</u>	<u>231,582</u>	<u>231,582</u>	
Total other financing sources	<u>231,582</u>	<u>231,582</u>	<u>231,582</u>	
Net change in fund balances	(5,178,418)	(5,178,418)	(3,602,396)	1,576,022
Fund balance – beginning	<u>5,348,416</u>	<u>5,348,416</u>	<u>5,258,473</u>	<u>(89,943)</u>
Fund balance – ending	<u>\$ 169,998</u>	<u>\$ 169,998</u>	<u>\$ 1,656,077</u>	<u>\$ 1,486,079</u>

**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 Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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
<u>EXPENDITURES</u>				
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
<u>OTHER FINANCING SOURCES (USES)</u>				
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

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

**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 Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
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)
<u>EXPENDITURES</u>				
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
<u>OTHER FINANCING SOURCES</u>				
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 Amounts	Variance with Final Budget
	Original	Final		
<u>GENERAL GOVERNMENT</u>				
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
<u>CRIMINAL JUSTICE</u>				
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 Amounts	Variance with Final Budget
	Original	Final		
<b><u>CULTURE AND RECREATION</u></b>				
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
<b><u>PUBLIC SAFETY</u></b>				
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
<b><u>HIGHWAYS AND STREETS</u></b>				
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 Amounts	Variance with Final Budget
	Original	Final		
<b>HIGHWAYS AND STREETS (CONT.)</b>				
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 Ovrlly	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 Amounts	Variance with Final Budget
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
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 Intrsrctn 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 Amounts	Variance with Final Budget
	Original	Final		
<b>HIGHWAYS AND STREETS (CONT.)</b>				
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 Overlay Ph 3			7,814	(7,814)
Sun City West Mill Overlay 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
<b>Total Highways and Streets</b>	<b>\$ 98,872,518</b>	<b>\$ 98,897,237</b>	<b>\$ 82,086,061</b>	<b>\$ 16,811,176</b>





**Combining and Individual  
Fund Statements  
Internal Service Funds**



## **Maricopa County Listing of Internal Service Funds**

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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
<b>ASSETS</b>			
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	
Prepays			
Total current assets	<u>3,695,746</u>	<u>5,795,161</u>	<u>180,147</u>
Noncurrent assets:			
Capital assets:			
Machinery and equipment	1,869,629	9,434,533	731,992
Less accumulated depreciation	<u>(1,628,706)</u>	<u>(6,655,391)</u>	<u>(493,364)</u>
Total noncurrent assets	<u>240,923</u>	<u>2,779,142</u>	<u>238,628</u>
 Total assets	 <u>3,936,669</u>	 <u>8,574,303</u>	 <u>418,775</u>
<b>LIABILITIES</b>			
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	<u>804,224</u>	<u>972,002</u>	<u>81,827</u>
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities			
 Total liabilities	 <u>804,224</u>	 <u>972,002</u>	 <u>81,827</u>
<b>NET ASSETS</b>			
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)	<u>\$ 3,132,445</u>	<u>\$ 7,602,301</u>	<u>\$ 336,948</u>

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
<u>63,629,294</u>	<u>58,936,018</u>	<u>1,108,100</u>	<u>133,344,466</u>
96,231	33,013		12,165,398
(81,103)	(33,013)		(8,891,577)
<u>15,128</u>			<u>3,273,821</u>
<u>63,644,422</u>	<u>58,936,018</u>	<u>1,108,100</u>	<u>136,618,287</u>
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
<u>38,663,548</u>	<u>12,115,071</u>		<u>50,778,619</u>
<u>39,832,970</u>	<u>17,912,885</u>	<u>621,287</u>	<u>60,225,195</u>
<u>93,594,637</u>			<u>93,594,637</u>
<u>93,594,637</u>			<u>93,594,637</u>
<u>133,427,607</u>	<u>17,912,885</u>	<u>621,287</u>	<u>153,819,832</u>
15,128			3,273,821
(69,798,313)	41,023,133	486,813	(20,475,366)
<u>\$ (69,783,185)</u>	<u>\$ 41,023,133</u>	<u>\$ 486,813</u>	<u>\$ (17,201,545)</u>

**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
<b><u>OPERATING REVENUES</u></b>			
Charges for services	\$ 16,897,803	\$ 17,823,203	\$ 794,005
Miscellaneous	42,232	1,531,319	19,954
Total operating revenues	<u>16,940,035</u>	<u>19,354,522</u>	<u>813,959</u>
<b><u>OPERATING EXPENSES</u></b>			
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	<u>16,562,517</u>	<u>18,106,299</u>	<u>893,032</u>
Operating income (loss)	377,518	1,248,223	(79,073)
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>			
Investment income	21,030	30,817	
Loss on disposal of capital assets			
Total nonoperating revenues (expenses)	<u>21,030</u>	<u>30,817</u>	
Income (loss) before transfers	398,548	1,279,040	(79,073)
Transfers in			
Transfers out			
Change in net assets	<u>398,548</u>	<u>1,279,040</u>	<u>(79,073)</u>
Total net assets (deficit) – beginning, as restated	<u>2,733,897</u>	<u>6,323,261</u>	<u>416,021</u>
Total net assets (deficit) – ending	<u>\$ 3,132,445</u>	<u>\$ 7,602,301</u>	<u>\$ 336,948</u>

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
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
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	<u>42,731</u>	<u>1,854,376</u>	<u>(23,895)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Advances from General Fund			
Loan payments to General Fund			
Net cash provided by (used for) noncapital financing activities			
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Acquisition of capital assets	(244,360)	(669,959)	
Net cash used for capital and related financing activities	<u>(244,360)</u>	<u>(669,959)</u>	
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest and dividends	23,482	34,396	
Net cash provided by investing activities	<u>23,482</u>	<u>34,396</u>	
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	<u>\$ 3,032,260</u>	<u>\$ 5,703,583</u>	<u>\$ 180,147</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH</u>			
<u>PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:</u>			
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)	
Prepays			
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	<u>\$ 42,731</u>	<u>\$ 1,854,376</u>	<u>\$ (23,895)</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>			
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)
<u>30,436</u>	<u>1,700,018</u>	<u>214,062</u>	<u>3,817,728</u>
	49,990		49,990
	(1,380,291)	(214,062)	(1,594,353)
	<u>(1,330,301)</u>	<u>(214,062)</u>	<u>(1,544,363)</u>
			(914,319)
			<u>(914,319)</u>
577,869	576,271		1,212,018
<u>577,869</u>	<u>576,271</u>		<u>1,212,018</u>
608,305	945,988		2,571,064
<u>61,882,257</u>	<u>56,235,463</u>		<u>126,016,939</u>
<u>\$ 62,490,562</u>	<u>\$ 57,181,451</u>	<u>\$</u>	<u>\$ 128,588,003</u>
\$ (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
<u>\$ 30,436</u>	<u>\$ 1,700,018</u>	<u>\$ 214,062</u>	<u>\$ 3,817,728</u>
			\$ 148,008
			(148,008)
			31,000
			(31,000)



*Financial Section*



**Agency Fund**



## **Maricopa County Listing of Agency Fund**

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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

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	Balance July 1, 2010, as restated	Additions	Deductions	Balance June 30, 2011
<u>SPECIAL PURPOSE</u>				
<u>Assets</u>				
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	<u>\$ 77,587,953</u>	<u>\$ 27,374</u>	<u>\$ 36,252,379</u>	<u>\$ 41,362,948</u>
<u>Liabilities</u>				
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	<u>\$ 77,587,953</u>	<u>\$ 350,984</u>	<u>\$ 36,575,989</u>	<u>\$ 41,362,948</u>

**STATISTICAL SECTION**



# Maricopa County Listing of Statistical Information

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<b>Financial Trends Information</b>	<b>246</b>
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	
<b>Revenue Capacity</b>	<b>252</b>
These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
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Assessed Value and Estimated Market Value of Taxable Property	
Direct and Overlapping Property Tax Rates	
Principal Property Tax Payers	
Property Tax Levies and Collections	
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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	
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<b>Demographic and Economic Information</b>	<b>260</b>
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	
<b>Operating Information</b>	<b>262</b>
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	
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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	<u>\$ 1,804,093,253</u>	<u>\$ 2,204,587,032</u>	<u>\$ 2,413,350,852</u>	<u>\$ 3,063,120,617</u>	<u>\$ 3,350,386,772</u>
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	<u>\$ 126,740,890</u>	<u>\$ 126,146,843</u>	<u>\$ 108,422,827</u>	<u>\$ (24,842,083)</u>	<u>\$ (3,307,467)</u>
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	<u>\$ 1,930,834,143</u>	<u>\$ 2,330,733,875</u>	<u>\$ 2,521,773,679</u>	<u>\$ 3,038,278,534</u>	<u>\$ 3,347,079,305</u>

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	<u>\$ 3,612,138,511</u>	<u>\$ 3,841,193,668</u>	<u>\$ 4,045,843,314</u>	<u>\$ 4,300,843,977</u>	<u>\$ 4,490,526,004</u>
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	<u>\$ (1,618,365)</u>				
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	<u>\$ 3,610,520,146</u>	<u>\$ 3,841,193,668</u>	<u>\$ 4,045,843,314</u>	<u>\$ 4,300,843,977</u>	<u>\$ 4,490,526,004</u>

# 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
<b>Expenses</b>										
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
<b>Program Revenues</b>										
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
<b>Net (Expense)/Revenue</b>										
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)
<b>General Revenues and other Changes in Net Assets</b>										
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
<b>Change in Net Assets</b>										
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	<u>\$ 254,122,264</u>	<u>\$ 292,657,135</u>	<u>\$ 318,305,892</u>	<u>\$ 431,277,454</u>	<u>\$ 565,179,124</u>
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	<u>\$ 419,414,008</u>	<u>\$ 383,335,226</u>	<u>\$ 393,038,757</u>	<u>\$ 382,046,273</u>	<u>\$ 416,418,506</u>

	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	<u>\$ 471,467,578</u>	<u>\$ 533,590,840</u>	<u>\$ 430,965,221</u>	<u>\$ 509,523,800</u>
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	<u>\$ 795,954,488</u>	<u>\$ 869,221,621</u>	<u>\$ 993,801,938</u>	<u>\$ 1,008,220,521</u>

	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	<u>\$ 429,402,403</u>

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	<u>\$ 1,065,354,033</u>

\*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
<b>Revenues</b>				
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	<u>1,355,237,417</u>	<u>1,395,118,276</u>	<u>1,476,753,864</u>	<u>1,652,639,763</u>
<b>Expenditures</b>				
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	<u>1,327,151,756</u>	<u>1,380,395,860</u>	<u>1,385,643,943</u>	<u>1,523,963,815</u>
Excess of revenues over (under) expenditures	<u>28,085,661</u>	<u>14,722,416</u>	<u>91,109,921</u>	<u>128,675,948</u>
<b>Other financing sources (uses)</b>				
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)	<u>(11,897,098)</u>	<u>(12,210,012)</u>	<u>(52,109,102)</u>	<u>(28,123,777)</u>
Net change in fund balances	<u>\$ 16,188,563</u>	<u>\$ 2,512,404</u>	<u>\$ 39,000,819</u>	<u>\$ 100,552,171</u>
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
	<u>1,852,887,554</u>		<u>2,015,002,416</u>		<u>1,919,030,227</u>		<u>1,819,401,863</u>		<u>1,780,632,494</u>		<u>1,814,549,223</u>
	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
	<u>1,646,380,870</u>		<u>1,872,848,632</u>		<u>1,840,809,655</u>		<u>1,815,405,004</u>		<u>1,686,888,429</u>		<u>1,844,166,915</u>
	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						
	<u>(41,644,851)</u>		<u>141,158,007</u>		<u>43,060,801</u>		<u>20,121,941</u>		<u>36,693</u>		<u>1,330,301</u>
\$	<u>164,861,833</u>	\$	<u>283,311,791</u>	\$	<u>121,281,373</u>	\$	<u>24,118,800</u>	\$	<u>93,780,756</u>	\$	<u>(28,287,391)</u>
	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 1<sup>st</sup> 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			2001-02		
	Secondary Valuation	Rank	Percentage of Total County Assessed Value	Secondary Valuation	Rank	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%
<b>Total Principal Taxpayers</b>	<b>\$ 3,517,461,951</b>		<b>7.08%</b>	<b>\$ 2,395,096,737</b>		<b>10.45%</b>
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	Percentage of Assessed	
		Property Value (a)	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	\$ 4,510,048,000	\$4,979,582,760
Total net general obligation debt	57,596,083	38,792,654	20,165,000		
Legal debt margin	<u>\$3,379,374,089</u>	<u>\$3,629,764,438</u>	<u>\$4,101,533,129</u>	<u>\$ 4,510,048,000</u>	<u>\$4,979,582,760</u>
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	\$ 8,697,607,750	\$ 7,449,381,543
Total net general obligation debt					
Legal debt margin	<u>\$5,444,204,040</u>	<u>\$7,430,186,074</u>	<u>\$8,745,545,293</u>	<u>\$ 8,697,607,750</u>	<u>\$ 7,449,381,543</u>
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	<u>\$ 7,449,381,543</u>

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			Gross Coverage	Net Coverage
			Principal	Interest	Total		
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			Gross Coverage	Net Coverage
			Principal	Interest	Total		
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](http://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](http://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

Employer	2011			2002		
	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%
<b>Total for Principal Employers</b>	<b>198,433</b>		<b>12.17%</b>	<b>176,164</b>		<b>11.35%</b>
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](http://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

Function/Program	Fiscal Year									
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11
<b>General Government</b>										
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
<b>Public Safety</b>										
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
<b>Highways and Streets</b>										
Transportation	504	478	479	479	477	484	515	513	522	510
<b>Health, Welfare and Sanitation</b>										
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
<b>Culture and Recreation</b>										
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
<b>Education</b>										
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
<b>General Government</b>										
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
<b>Public Safety</b>										
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
<b>Culture and Recreation</b>										
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	52,852	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
<b>Education</b>										
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
<u>General Government</u>										
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
<u>Public Safety</u>										
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
<u>Highways and Streets</u>										
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
<u>Health, Welfare and Sanitation</u>										
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
<u>Culture and Recreation</u>										
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.



[www.maricopa.gov](http://www.maricopa.gov)