

# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2005



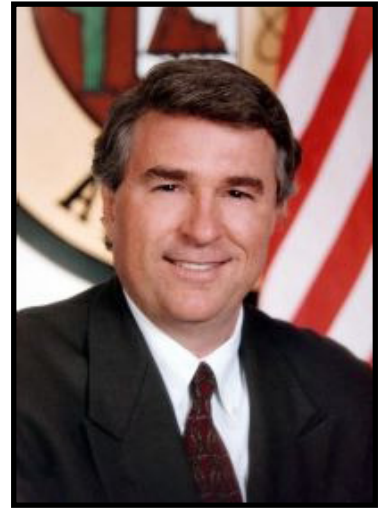
**Maricopa County, Arizona**

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

# Board of Supervisors



Fulton Brock  
Member



Don Stapley  
Member



Max Wilson  
Chairman



Andrew Kunasek  
Member



Mary Rose Garrido Wilcox  
Member

# **Comprehensive Annual Financial Report**

Maricopa County  
Phoenix, Arizona

For the Fiscal Year  
July 1, 2004 to June 30, 2005



Prepared By

Department of Finance

Tom Manos, Chief Financial Officer



# **INTRODUCTORY SECTION**

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**Maricopa County Officials**

**BOARD OF SUPERVISORS**

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



**COUNTY MANAGER**

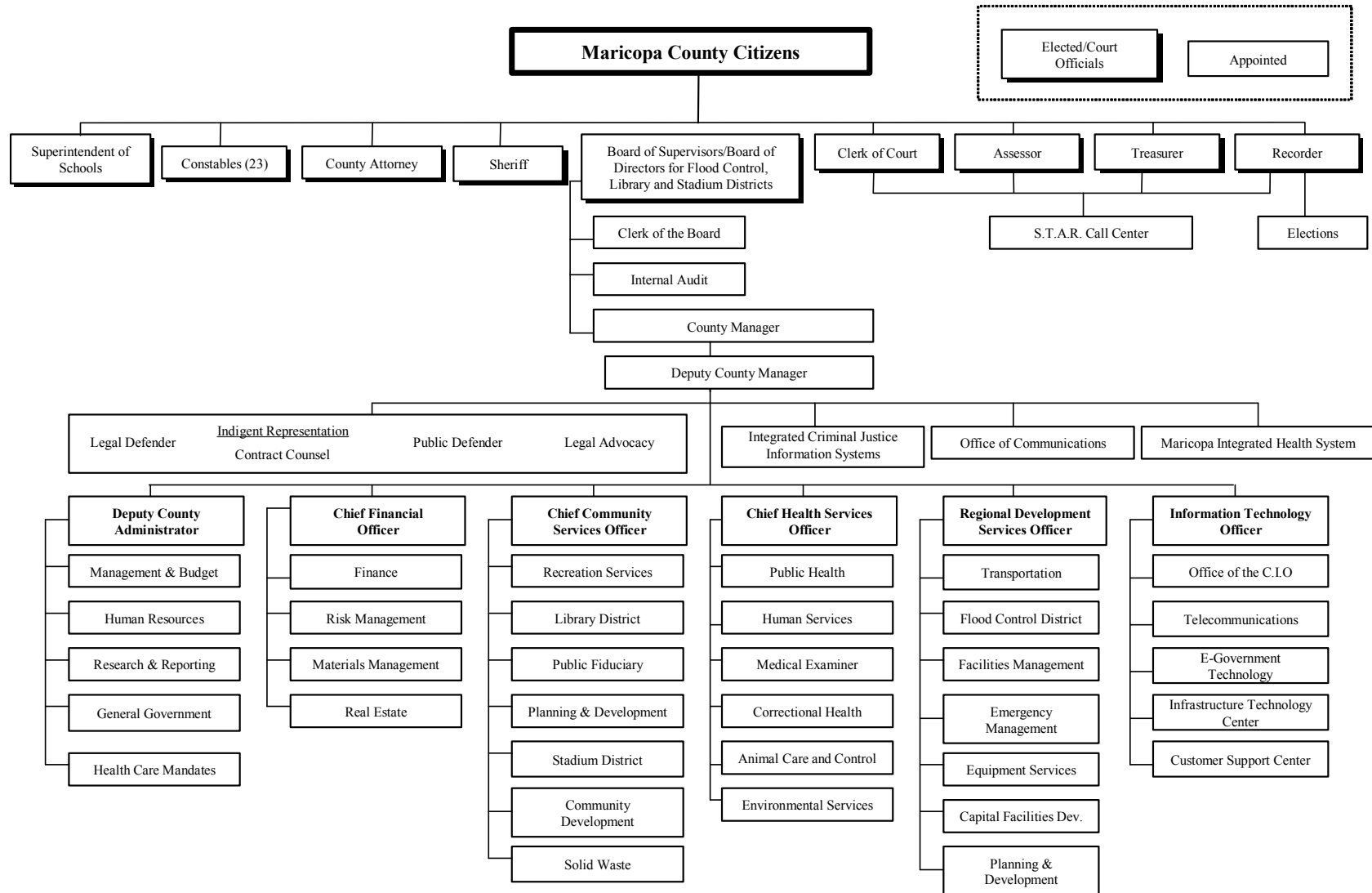
David R. Smith



**CHIEF FINANCIAL OFFICER**

Tom Manos

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

December 18, 2006

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

Arizona Revised Statute (ARS) §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, 2005.

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 U.S. 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, 2005, 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 auditor expressed a modified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2005. The auditors concluded that the County did not maintain adequate controls for claims payment processing resulting in a disclaimer of opinion on two major enterprise funds, administered by the Maricopa Managed Care Systems, and business-type activities. The financial statements for the remaining opinion units 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 is available in Maricopa County's separately issued Single Audit Report.

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 is available in Maricopa County's separately issued Expenditure Limitation Report.

GAAP requires that management provide a narrative introduction, overview, and analysis to accompany the basic financial statements in the form of Management's Discussion and Analysis (MD&A). This letter of transmittal is designed to complement the MD&A, which can be found immediately following the report of the independent auditors.

## **County Profile**

Maricopa County is located in the south-central portion of the State of Arizona. Maricopa County is considered to be the top growth area in the state, and one of the top growth areas in the country. Maricopa County occupies 9,222 square miles of which 1,441 square miles are incorporated.

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. Maricopa County has several-elected officials including the Assessor, Clerk of the Superior Court, Constables, County Attorney, Recorder, Sheriff, Superintendent of Schools, and the Treasurer.

Maricopa County includes in its financial statements all activities of the County and its component units. Component units are legally separate entities for which the County is considered to be financially accountable. See Note 1 to the Notes to the Financial Statements - Summary of Significant Accounting Policies for additional information.

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

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

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

## **Factors Affecting Financial Condition**

Maricopa County currently enjoys a favorable economic environment with an unemployment rate of 3.0 percent at August 2006, compared to a statewide unemployment rate of 3.6 percent ([www.workforce.az.gov](http://www.workforce.az.gov)). Maricopa County also contains 61.2 percent of the states total population ([www.census.gov](http://www.census.gov)). Maricopa County has a variety of industries within its boundaries with the major industries being service retail trade and manufacturing. Some of the major employers located in the county include Honeywell International, Banner Health Systems, Wal-Mart and various local governments. Phoenix is the capital of Arizona as well as the county seat for Maricopa County.

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 Major League Baseball (MLB) and the Arizona Coyotes of the National Hockey League (NHL). Maricopa County also hosts major league baseball teams for the annual spring training Cactus League ([www.cactusleague.com](http://www.cactusleague.com)). Maricopa County is also a host to other major sporting events such as the FBR Open golf tournament and Phoenix International Raceway, which at this time hosts two major NASCAR events each year. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Insight Bowl. In January of 2008, the city of Glendale will also host the NFL Super Bowl.

## **Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awards a Certificate of Achievement for Excellence in Financial Reporting to governments to recognize and encourage excellence in financial reporting. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report on a timely basis. Maricopa County received this award for fifteen consecutive years for fiscal years ending 1989 through 2003.

As a result of a disclaimer of opinion on three of the County's major enterprise funds (Maricopa Health Plan Fund, the ALTCS Fund and the Non-AHCCCS Health Plans Fund) and on the government-wide business-type activities, the County did not receive the GFOA Certificate of Achievement for Excellence for fiscal year 2004. The County will not apply to the GFOA for consideration of the Certificate for fiscal year ending 2005 due to anticipated delays in obtaining the financial reports from related entities. These delays occurred as a result of the transition of the Maricopa Medical Center to the Maricopa County Special Health Care District and reporting issues with the enterprise funds mentioned above. The County will re-apply to the GFOA for the Certificate of Achievement for Excellence in Financial Reporting for fiscal year ending 2007.

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

---

Tom Manos  
Chief Financial Officer



# Maricopa County

## Citizens Audit Advisory Committee

301 West Jefferson Street  
Suite 1090  
Phoenix, AZ 85003-2143

Victoria L. Prins, CPA  
Ralph W. Lamoreaux, CPA  
Jill J. Rissi, MPA  
Ryan T. Brownsberger  
Richard J. Lozar

June 30, 2005

### 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 2004-2005)

The Citizens Audit Advisory Committee:

- Reviewed the county's internal and external audit activities and management's responses thereto.
- Was briefed on the county's annual financial statements and issues related to the auditor general's audit work.
- Enhanced the communication between the internal and external auditors.
- Met seven times during the fiscal year, although the charter requires only four meetings.

Respectfully,

A handwritten signature in black ink, appearing to read "R. T. Brownsberger", followed by the letters "CPA" in a smaller font.

Chairman Ryan T. Brownsberger, CPA



# **FINANCIAL SECTION**

**Independent Auditors' Report**

**Management's Discussion and Analysis**

**Basic Financial Statements**

**Basic Financial Statements – Notes**

**Required Supplementary Information**

**Budgetary Comparison Schedules – General Fund and Major  
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**Notes to Budgetary Comparison Schedules**

**Schedule of Agent Retirement Plans' Funding Progress**

**Modified Approach for Infrastructure Assets**

**Combining and Individual Fund Statements and Schedules**

**Nonmajor Governmental Funds**

**Nonmajor Enterprise Funds**

**Internal Service Funds**

**Agency Fund**





DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

**STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL**

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

**Independent Auditors' Report**

Members of the Arizona State Legislature

The Board of Supervisors of  
Maricopa County, Arizona

We have audited the accompanying financial statements of the governmental activities, business-type activities, the discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2005, 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 one department, a major fund, and a component unit, which account for the following percentages of the assets, liabilities, revenues, and expenses or expenditures of the opinion units affected:

Opinion Unit/Department	Assets	Liabilities	Revenues	Expenses/ Expenditures
<u>Government-wide Statements</u>				
Governmental activities:				
Stadium District	10.14%	13.19%	0.69%	0.86%
Business-type activities:				
Medical Center	0.00%	0.00%	28.84%	24.41%
Discretely presented component unit:				
Housing Authority	100.00%	100.00%	100.00%	100.00%
<u>Fund Statements</u>				
Major fund:				
Medical Center	100.00%	100.00%	100.00%	100.00%
Aggregate remaining fund information:				
Stadium District	1.19%	0.39%	0.11%	0.11%

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

Except as discussed in the following paragraph, 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.



The Maricopa Managed Care Systems had inadequate internal controls for processing medical claims and accounting for prepayments made to medical providers. As a result, we could not rely on the Systems' financial reporting system to generate reliable information for medical expenses, prepaid expenses, and medical claims payable. Further, the Systems' records did not permit us to apply auditing procedures sufficient to determine whether the amounts reported for medical expenses, prepaid expenses, and medical claims payable in the financial statements of the Maricopa Health Plan Fund, the Arizona Long-Term Care System (ALTCS) Fund, and business-type activities were accurate. In addition, these control deficiencies affected the amounts reported in those funds and business-type activities for charges for services revenues, accounts receivable, due from other funds, and due to other funds.

Since the Maricopa Managed Care Systems did not maintain adequate internal controls for processing medical claims and accounting for prepayments made to medical providers and we were not able to apply auditing procedures to satisfy ourselves as to the amounts reported for medical services, prepaids, and medical claims payable, the scope of our work was not sufficient to enable us to express, and we do not express, an opinion on the financial statements of the Maricopa Health Plan Fund, the ALTCS Fund, and business-type activities as of and for the year ended June 30, 2005.

In addition, 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, the discretely presented component unit, General Fund, Jail Operations Fund, Lease Revenue Fund, and aggregate remaining fund information of Maricopa County as of June 30, 2005, and the respective changes in financial position and cash flows, where applicable, 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 Governmental Accounting Standards Board (GASB) Statement No. 40, *Deposit and Investment Risk Disclosures*, for the year ended June 30, 2005, which represents a change in accounting principle.

As described in Note 1, the County retroactively reported all Flood Control District infrastructure assets as part of the phased implementation requirements of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*.

The Management's Discussion and Analysis on pages 3 through 17, the Budgetary Comparison Schedules on pages 83 through 87, the Schedule of Agent Retirement Plans' Funding Progress on page 88, and the Infrastructure Assets information on page 89 are not a required part 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 a required part 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 our 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 18, 2006

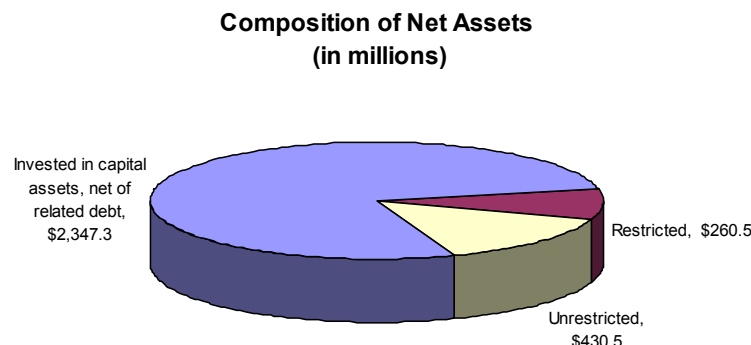
# Maricopa County

## Management's Discussion and Analysis

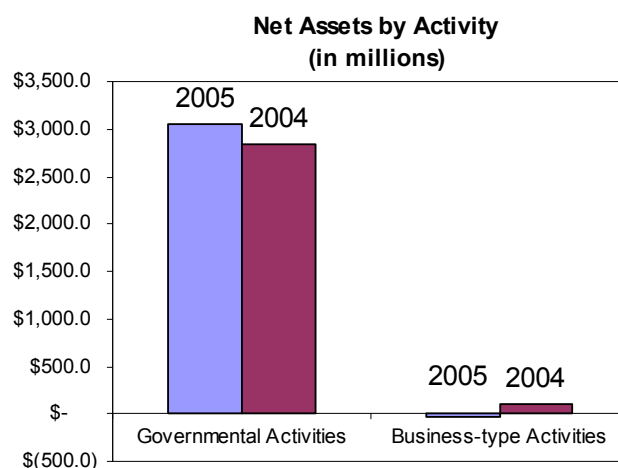
This discussion and analysis is intended to be an easily readable analysis of Maricopa County's (County) financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the Transmittal Letter that begins 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 \$3,038.3 million (net assets), an increase of 3.3 percent from the prior year. Of this amount, \$430.5 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.



- The County's total net assets as reported in the Statement of Activities increased by \$96.5 million, a 56.2 percent decrease over the prior period's increase in net assets. Of this amount, \$229.7 million is attributed to governmental activities and (\$133.2) million is attributable to business-type activities. The significant decrease in business-type activities is due to the loss on closure of the Medical Center when it was transitioned to the Maricopa County Special Health Care District, a separate legal entity. See page 13 for additional information.



- The County's governmental funds reported combined fund balances of \$813.3 million, an increase in fund balance of \$102.0 million over the prior fiscal year. Approximately 96.7 percent of the combined fund balances or \$786.4 million is unreserved and available to meet the County's current and future needs.

## Management's Discussion and Analysis (Continued)

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- Unreserved fund balance for the General Fund increased by 35.5 percent to \$428.0 million; approximately 54.7 percent of total General Fund expenditures. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.
- The County's proprietary funds reported combined total net assets of (\$24.8) million, of which total unrestricted net assets were (\$26.2) million.
- The County restated beginning balances for Flood Control District infrastructure assets for the period July 1, 1980 through June 30, 2001, as required by GASB Statement No. 34. The total restatement amount of \$372.5 million, net of accumulated depreciation, was based on estimated historical cost.

### 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 100.

**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 business-type activities of the County include the Medical Center, Arizona Health Care Cost Containment System (AHCCCS)—Acute Health Care program, AHCCCS—Arizona Long-Term Care System (ALTCS) program, and other business-type activities (Non-AHCCCS Health Plans and Solid Waste).

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 reporting entity is comprised of the primary government, which includes 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. The Housing Authority of Maricopa County is reported as a discretely presented component unit.

*The Government-wide financial statements can be found on pages 23-25 of this report.*

## Management's Discussion and Analysis (Continued)

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**Fund Financial Statements** are groupings of related accounts that are used to maintain control over resources that have been segregated for specific activities or objectives. The County, like other state and local governments, uses fund accounting to ensure and demonstrate finance-related legal compliance. All of the funds of the County can be divided into three categories: governmental funds, proprietary funds and fiduciary funds.

- **Governmental funds** are used to account for essentially the same functions reported as *governmental activities* in the government-wide financial statements. However, unlike the government-wide financial statements, governmental funds financial statements focus on *near-term inflows and outflows of spendable resources*, as well as on *balances of spendable resources* available at the end of the fiscal year. Such information may be useful in evaluating a county's near-term financing requirements. Governmental funds include the general, special revenue, debt service, and capital projects funds.

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

The County reports three 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, Jail Operations, and Lease Revenue funds.

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 100 of this report.

*The governmental funds financial statements can be found on pages 26-30 of this report.*

- **Proprietary funds** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Medical Center, AHCCCS—Acute Health Care program, AHCCCS—Arizona Long-Term Care System (ALTCS) program, and the Non-AHCCCS Health Care program (Senior Select). These four components comprise the Maricopa Integrated Health System. The County also reports the operations of Solid Waste as an enterprise fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its equipment services, telecommunications, reprographics, risk management, employee benefits trust, and sheriff warehouse functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Fund financial statements for the proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Medical Center, AHCCCS—Acute Health Care program (Maricopa Health Plan Fund), and AHCCCS—Arizona Long-Term Care System (ALTCS) program (ALTCS Fund) operations are considered to be major funds of the County. Data for the Non-AHCCCS Health Care program (Non-AHCCCS Health Plans Fund) and the Solid Waste Fund are reported in the other enterprise fund column. 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 242 of this report.

## Management's Discussion and Analysis (Continued)

*The proprietary fund financial statements can be found on pages 32-37 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 38-39 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 44-79 of this report.

**Required Supplementary Information** is presented concerning the County's General Fund and Jail 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 Notes to Budgetary Comparison Schedules. Also presented is the schedule of funding progress for the County's two agent retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 83-89 of this report.

### Government-wide Financial Analysis

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

### Net Assets

As noted earlier, 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, 2005, as compared to the prior year.

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

	Governmental Activities		Business-type Activities		Total		% Chg P/Y
	2005	2004*	2005	2004	2005	2004*	
Current and other assets	\$ 1,080.4	\$ 915.2	\$ 55.5	\$ 183.6	\$ 1,135.9	\$ 1,098.8	3.4%
Capital assets	2,442.0	2,320.4	1.5	96.7	2,443.5	2,417.1	1.1
Total assets	3,522.4	3,235.6	57.0	280.3	3,579.4	3,515.9	1.8
Current liabilities	197.8	140.0	71.9	137.0	269.7	277.0	(2.6)
Long-term liabilities	261.5	262.2	9.9	34.9	271.4	297.1	(8.7)
Total liabilities	459.3	402.2	81.8	171.9	541.1	574.1	(5.7)
Net assets							
Invested in capital assets,							
Net of related debt	2,345.9	2,231.3	1.4	72.4	2,347.3	2,303.7	1.9
Restricted	260.5	204.5	0.0	16.3	260.5	220.8	18.0
Unrestricted	456.7	397.6	(26.2)	19.7	430.5	417.3	3.2
Total net assets	\$ 3,063.1	\$ 2,833.4	\$ (24.8)	\$ 108.4	\$ 3,038.3	\$ 2,941.8	3.3

\* The governmental activities and total columns' total net asset amounts for fiscal year 2004 were restated to \$2,833.4 and \$2,941.8, respectively, for the retroactive reporting of Flood Control infrastructure assets as part of the phased implementation requirements of GASB Statement No. 34 and prior period corrections for Flood Control and Transportation infrastructure assets (see Note 3 to the financial statements for additional information).



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

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At June 30, 2005, the County's combined governmental activities and business-type activities assets exceeded liabilities by approximately \$3.0 billion. The governmental activities comprise 238.0 percent of the increase from the prior year, with an increase in net assets as reported in the statement of activities of \$229.7 million. The increase for governmental activities is attributed to the significant increase in the County's capital assets and tax revenue, as discussed below. The decrease in business-type activities net assets of (\$133.2) million from the prior year is mainly attributed to the loss on closure of the Medical Center when it was transitioned to the Maricopa County Special Health Care District. This loss affected all three components of net assets, and thus, will not be addressed separately below. See page 13 for additional information.

By far, the largest portion - \$2.3 billion or 77.3 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 any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities. The governmental activities comprise 99.9 percent of this component of net assets.

This component of net assets for governmental activities increased by \$114.6 million due to the County's investment in its capital assets, particularly the construction related to the jail, justice and administrative facilities, for which a total of \$68.9 million was expended and included \$29.3 million in the County Improvement Fund, \$19.8 million in the General Fund County Improvement Fund, \$15.5 million in the Jail Construction Fund, and \$4.3 million in the Intergovernmental Capital Projects Fund. A large portion of the remaining increase can be attributed to the infrastructure capital projects of the Flood Control District and the Transportation Department. These projects are accounted for in the Flood Control Capital Projects Fund and the Transportation Capital Projects Fund, which had capital outlay expenditures of \$42.7 and \$50.7 million, respectively. Further, the County received \$24.8 million in Transportation infrastructure capital asset donations that were received from other jurisdictions.

The second component of the County's total net assets, \$260.5 million or approximately 8.5 percent, represents resources that are subject to external restrictions on how they may be used. The governmental activities comprise 100 percent of this component of net assets. This component increased for governmental activities by \$56.0 million and business-type activities decreased by \$16.3 million, for a net change of \$39.7 million. The increase in governmental activities restricted net assets is mainly attributable to the public safety and highways and streets functions, with fund balance increases of \$24.6 and \$10.9 million, respectively, from the prior fiscal year. The net asset increases in these functions is partially attributable to increases in sales taxes for jail operations and highway user revenues of \$11.7 and \$4.3 million, respectively.

The final component consists of unrestricted net assets, \$430.5 million or 14.2 percent, and may be used to meet the County's ongoing obligations. The governmental activities comprise 106.1 percent of this component. Unrestricted net assets for governmental activities increased from fiscal year 2004 by \$59.1 million, or 14.9 percent. The increase in unrestricted net assets can be attributed to increase in taxes revenue recorded in the General Fund. Unrestricted property tax, sales tax and vehicle license tax increased \$16.6, \$39.7, and \$6.6 million, respectively, from the prior fiscal year.

### **Changes in Net Assets**

As discussed previously, the County's total net assets of \$3.0 billion increased by \$96.5 million as reported in the Statement of Activities. Of this amount, \$229.7 million, or 238.0 percent, is attributable to governmental activities, and (\$133.2) million is related to business-type activities. A discussion of each is presented below.

## Management's Discussion and Analysis (Continued)

The following table reflects the condensed Statement of Activities of the County for the fiscal year 2005 compared to the prior year and indicates the changes in net assets for Governmental and Business-type Activities:

### Statement of Activities For the Fiscal Years Ended June 30, 2005 and June 30, 2004 (in millions)

	Governmental Activities		Business-type Activities		Total		% Chg P/Y
	2005	2004*	2005	2004	2005	2004*	
Revenues:							
Program revenues:							
Charges for services	\$ 167.4	\$ 146.1	\$ 518.3	\$ 813.1	\$ 685.7	\$ 959.2	(28.5)%
Operating grants and contributions	382.4	294.3	2.5	6.7	384.9	301.0	27.9
Capital grants and contributions	39.0	18.9	.1		39.1	18.9	106.9
General revenues:							
Taxes	1,075.1	1,000.1			1,075.1	1,000.1	7.5
Other	27.2	14.3	1.0	.8	28.2	15.1	86.8
Total Revenues	1,691.1	1,473.7	521.9	820.6	2,213.0	2,294.3	(3.5)
Expenses:							
General government	157.8	185.5			157.8	185.5	(14.9)
Public safety	685.8	581.4			685.8	581.4	18.0
Health, welfare and sanitation	439.8	332.4			439.8	332.4	32.3
Other**	122.3	99.8			122.3	99.8	22.5
Medical Center			169.0	372.0	169.0	372.0	(54.6)
AHCCCS—Acute Health Care program			132.3	167.4	132.3	167.4	(21.0)
AHCCCS—ALTCS program			252.2	273.2	252.2	273.2	(7.7)
Other business-type activities			29.9	84.0	29.9	84.0	(64.4)
Total Expenses	1,405.7	1,199.1	583.4	896.6	1,989.1	2,095.7	(5.1)
Excess (deficiency) before gain (loss) on disposal of capital assets and transfers	285.4	274.6	(61.5)	(76.0)	223.9	198.6	12.7
Gain (loss) on disposal of capital assets	(18.7)	21.6			(18.7)	21.6	(186.6)
Special item – loss on closure of business activity			(108.7)		(108.7)		(100.0)
Transfers	(37.0)	(58.3)	37.0	58.3			
Change in net assets	229.7	237.9	(133.2)	(17.7)	96.5	220.2	(56.2)
Net assets – beginning	2,833.4	2,595.5	108.4	126.1	2,941.8	2,721.6	8.1
Net assets – ending	\$3,063.1	\$2,833.4	\$ 108.4	\$ 108.4	\$ 3,038.3	\$2,941.8	3.3

\* The governmental activities and total columns' total net asset amounts for fiscal year 2004 were restated by \$420.0 million for the retroactive reporting of Flood Control infrastructure assets as part of the phased implementation requirements of GASB Statement No. 34 and prior period corrections for infrastructure assets (see Note 3 to the financial statements for additional information).

\*\* The functions of highways and streets, culture and recreation, and education are shown in the condensed statement of activities above as other expenses.

### Governmental Activities

As previously mentioned, governmental activities contributed \$229.7 million, or 238.0 percent, of the \$96.5 million increase in net assets of the County. This increase can be attributed to the treatment of capital outlay and depreciation expense in the government-wide statements and to the increase in tax and operating grant revenues.

One of the main differences a reader will see between the governmental funds reported in the fund financial statements and the Statement of Activities is that governmental funds in the fund financial statements report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is reported as a capital asset and the expense of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlay expenditures exceeded depreciation expense in the current period by \$118.8 million. As a result, net capital assets increased by this amount, resulting in a net positive change to net assets.

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

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In the government-wide statement of activities, the significant revenues reported for governmental activities included taxes (County-levied, general sales and vehicle license taxes) and operating grants. Taxes and operating grants represent 63.6 and 22.6 percent, respectively, of total governmental activities revenues for fiscal year 2005. Tax revenues increased by \$75.0 million from sales taxes of \$39.7 million, property taxes levied of \$16.6 million, other County-levied taxes of \$12.1 million, and vehicle license taxes of \$6.6 million. The increase in tax revenues can be attributed to a strong economy, increasing County population, and higher property values. Operating grants increased \$88.1 million, which is attributable to the \$83.5 million in disproportionate share revenue for fiscal year 2005. See page 12 for additional information. Tax and other operating revenues provide the principal support for the functions of the County, which include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education.

Although governmental activities revenues increased by \$217.4 million, or 14.8 percent, over the prior period, this increase was offset by an increase in expenses. Governmental activities expenses increased by \$206.6 million, or 17.2 percent, over the prior period. The largest increase is from the health, welfare and sanitation function of \$107.4 million and includes Health Care Mandates (General Fund) increases of \$103.8 million. The increase in the Health Care Mandates consists mainly of disproportionate share of \$83.5 million that is withheld from the County's share of state sales taxes for indigent patient care. The General Fund recorded an expense for the state sales taxes that were withheld. The Maricopa County Special Health Care District, which is a separate legal entity that is not part of the County's reporting entity, remitted disproportionate share to the County for these expenses. In prior fiscal years, the revenue was transferred from the Medical Center, which was part of the County's reporting entity before its transition to the Maricopa County Special Health Care District on January 1, 2005. See page 13. Thus, in prior fiscal years, interfund activity was eliminated for reporting purposes. Therefore, there is a significant increase in expenses for fiscal year 2005 compared to the prior year. In addition, public safety function expenses increased by \$104.4 million and includes increases in personnel and payroll expenses of \$50.7 million, depreciation expense of \$13.0 million and Flood Control District general expenses of \$19.9 million. The increases in the personnel and payroll expenses and depreciation expense can both be attributable to the completion of the jail and justice facilities during the fiscal year and the related operations of those facilities. The increase in Flood Control District general expenses of \$19.9 million can be attributed to infrastructure capital projects that were discontinued (i.e., surveys, studies, cancelled projects) or projects that were annexed to other jurisdictions.

### **Business-Type Activities**

As discussed earlier, the business-type activities of the County include the Medical Center, Arizona Health Care Cost Containment System (AHCCCS) – Acute Health Care program, AHCCCS—Arizona Long-Term Care System (ALTCS) program, the Non-AHCCCS Health Care program (Senior Select) – these four components are the Maricopa Integrated Health System – and Solid Waste. Business-type activities total net assets decreased by \$133.2 million from the prior fiscal year. The Maricopa Integrated Health System comprised (\$133.7) million, or 100.3 percent, of the total decrease in business-type activities. Solid Waste comprised \$.5 million or (.3) percent. The decrease in net assets is mainly attributed to the loss on closure of business activity of \$108.7 million for the transfer of the Medical Center to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. Without the loss on closure, the decrease in net assets would have been \$24.5 million and is predominately from the Maricopa Health Plan of \$9.3 million and ALTCS of \$24.0 million. For additional information on the transfer of the Medical Center see page 13.

The primary revenue source for business-type activities is charges for services, which comprise \$518.3 million or 99.3 percent of total business-type revenues. This component consists mainly of patient service revenues and charges for services revenues from the Maricopa Integrated Health System, which include inpatient and outpatient medical and nursing services; attendant care services; and managed institutional, home, and community-based long-term care services. The primary expense for business-type activities consists of medical and personal services costs that account for \$508.7 million of the \$574.9 million in operating expenses.

## Management's Discussion and Analysis (Continued)

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Charges for services revenues for business-type activities decreased \$294.8 million or 36.3 percent from the previous fiscal year. This includes revenue decreases for the Medical Center of \$219.1 million, AHCCCS – Acute Health Care program of \$20.6 million, AHCCCS – ALTCS program of \$13.6 million, and Non-AHCCCS Health Care program of \$38.9 million. Although charges for services revenues decreased by \$294.8 million or 36.3 percent, expenses also decreased \$313.2 million or 34.9 percent for a net change of (\$18.4) million from the prior year. This includes decreases in the Medical Center of \$203.0 million, AHCCCS – Acute Health Care program of \$35.1 million, AHCCCS – ALTCS program of \$21.0 million, and Non-AHCCCS Health Care program of \$53.4 million. The decreases in revenues and expenses can be attributed to the transition of the Medical Center to the Maricopa County Special Health Care District on January 1, 2005, and the transfer of the Health Select program (Non-AHCCCS Health Care program) to the Employee Benefits Trust Fund (internal service trust fund) on January 1, 2004. The remaining decreases in revenues and expenses can be attributed to a decrease in membership for the AHCCCS – Acute Health Care program and AHCCCS – ALTCS Health Care program. Effective September 30, 2005, the AHCCCS—Acute Health Care program and the AHCCCS—ALTCS Health Care program were discontinued by the County. These programs experienced decreasing membership prior to the actual discontinuation in September 2005.

### Financial Analysis of the County's Funds

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

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

As of June 30, 2005, the governmental funds reported combined fund balances of \$813.3 million and an increase in fund balance of \$102.0 million over the prior fiscal year. Approximately 96.7 percent of the combined fund balances or \$786.4 million is available to meet the County's current and future needs (unreserved fund balance). The remaining fund balance is reserved for inventories, intergovernmental loans, advances and debt service.

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

The General Fund is the County's primary operating fund. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$428.0 million, while total fund balance reached \$431.3 million. This represents an increase in unreserved fund balance from the prior year of \$112.1 million, or 35.5 percent. This increase can be attributed to increases in tax revenue of \$32.7 million, intergovernmental revenue of \$133.5 million, and operating transfers in of \$40.6 million. These increases are offset by increases in public safety and health, welfare and sanitation expenditures of \$28.9 and \$106.2 million respectively. See page 12 for additional information. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to the total fund expenditures. Unreserved fund balance represents 54.7 percent of the total fiscal year 2005 General Fund expenditures, while total fund balance represents 55.1 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

The Jail 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.

## Management's Discussion and Analysis (Continued)

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 Jail 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 Jail Operations Fund transfers monies to the Jail Construction Fund for the construction of the jail facilities. At the end of the current fiscal year, total fund balance of the Jail Operations Fund was \$76.7 million, of which more than 99 percent is unreserved. This was an increase in total fund balance of \$15.3 million, or 24.9 percent, from the prior fiscal year. Although the fund had more expenditures than revenues by \$70.2 million, the increase in fund balance can be partially attributed to net transfers of \$85.6 million, which was a net increase of \$13.3 million over the prior year. Transfers from the General Fund for maintenance of effort were \$133.2 million while transfers to the Jail Construction Fund were \$47.6 million. The amount to be transferred to the Jail Construction Fund for any given year is determined through the budget planning process and tied to the jail tax collection projections and construction schedules.

The Lease Revenue Fund is a debt service fund that accounts for the debt service on the Lease Revenue Bonds, Series 2001; Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. The fund balance is set aside for future debt service on the Lease Revenue Bonds, Series 2001, and each year the fund balance will be reduced by the annual debt service payment until the debt is satisfied. Funding for the Lease Revenue Refunding Bonds, Series 2003, is provided by transfers from the departments who benefited by the refunding bond issue and intergovernmental revenue from the Maricopa County Special Health Care District. Funding for the Lease Trust Certificates, Series 2004, is provided by pledged contributions from various donors that are used to repay Maricopa County for long-term financing pertaining to the Human Services Campus improvements. At the end of the current fiscal year, unreserved fund balance of the Lease Revenue Fund was \$36.6 million, while total fund balance was \$47.3 million.

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

Revenues Classified by Source Governmental Funds (in millions)						
<i>Revenues by Source</i>	2005		2004		Increase/(Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	% Chg P/Y
Taxes	\$556.8	34%	\$524.8	36%	\$32.0	6.1%
Intergovernmental	904.2	55	779.0	53	125.2	16.1
Other	191.6	11	173.0	11	18.6	10.8
Totals	<u>\$1,652.6</u>	<u>100%</u>	<u>\$1,476.8</u>	<u>100%</u>	<u>\$175.8</u>	<u>11.9</u>

During fiscal year 2005, the County experienced an increase in governmental revenues from the previous year of \$175.8 million, an 11.9 percent increase. This increase is attributable to increases in taxes revenue and intergovernmental revenue of \$32.0 and \$125.2 million respectively. Intergovernmental and taxes revenues comprises 89 percent of total governmental funds revenue. A discussion of each increase follows.

Tax revenues increased primarily from property tax revenue of \$18.0 million and jail excise tax revenue of \$12.6 million. Although the County did not increase the property tax levy rate, an increase in the assessed value and new housing resulted in an additional \$18.0 million in revenue. Property tax revenue increases were counterbalanced by the elimination of the debt service property tax levy, as the voter approved General Obligation bonds were fully repaid on July 1, 2004. In fiscal year 2004, the County collected \$18.9 million in debt service property tax revenue. Jail excise tax revenue consists of a special sales tax levy created by voter approval for the construction and operation of juvenile and adult detention facilities. See page 10 for additional information. As the revenues generated are contingent on the

## Management's Discussion and Analysis (Continued)

amount of sales revenue generated in the County, increases in this revenue are the result of a strong economic environment.

The increase in intergovernmental revenues was primarily due to disproportionate share revenues of \$83.5 million, which are reported in the General Fund. For fiscal year 2005, disproportionate share revenue was withheld from the County's portion of state sales taxes for indigent patient care. The General Fund recorded revenue for the disproportionate share when remitted from the Maricopa County Special Health Care District. In prior fiscal years, this activity was eliminated in the General Fund as the disproportionate share was transferred from the Medical Center, which also recorded the disproportionate share revenue. The elimination of revenue in the General Fund prevented the same revenue from being double-counted within the same reporting entity. On January 1, 2005, the Medical Center was transitioned to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. See page 13. As a result of the transition, disproportionate share revenues are no longer eliminated and are reported in the General Fund as intergovernmental revenues. The intergovernmental revenues increase was also attributable to an increase in the sales tax apportionment of \$39.7 million and vehicle license tax apportionment of \$7.0 million, as reported in the General Fund. The increases of sales and vehicle license tax apportionment can be attributed to the County's increasing economic vitality.

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

<i>Expenditures by Function</i>	<b>Expenditures by Function</b>		<b>Governmental Funds</b>		<b>(in millions)</b>	
	2005		2004		Increase/(Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	% Chg P/Y
General government	\$ 130.1	9%	\$ 118.2	8%	\$ 11.9	10.1%
Public safety	636.9	41	563.7	41	73.2	13.0
Health, welfare and sanitation	437.8	29	331.0	24	106.8	32.3
Capital outlay	205.9	14	248.5	18	(42.6)	(17.1)
Other	113.3	7	124.2	9	(10.9)	(8.8)
Totals	<u>\$ 1,524.0</u>	<u>100%</u>	<u>\$ 1,385.6</u>	<u>100%</u>	<u>\$ 138.4</u>	<u>10.0</u>

Expenditures from governmental fund types for fiscal year 2005 increased by \$138.4 million, a 10.0 percent increase from the prior year. The most significant changes were in public safety and health, welfare, and sanitation expenditures with increases of \$73.2 and \$106.8 million, respectively. The increase in public safety was attributed to \$54.3 million in additional payroll and personnel expenditures, which are the result of the completion of the jail and justice facilities during the fiscal year and the related staffing costs. Health, welfare and sanitation expenditures increased due to the \$83.5 million in disproportionate share monies remitted to the Maricopa County Special Health Care District. In addition, during fiscal year 2005, capital outlay decreased \$42.6 million or 17.1 percent. The decrease is primarily related to the County's capital projects for the jail and justice facilities that were completed during the fiscal year.

**Proprietary funds.** The County's proprietary funds (enterprise funds) provide the same information found in the government-wide financial statements (business-type activities), but in more detail. Internal Service Funds, although proprietary funds, are not included in the following section.

As of June 30, 2005, the proprietary funds reported combined net assets of (\$24.8) million and a decrease in fund balance of (\$133.2) million over the prior fiscal year. A majority of the decrease in fund balance, (\$108.7) million or 81.6 percent, is attributable to the loss on closure of the Medical Center Fund, as explained below. Of the total fund balance, \$1.4 million is invested in capital assets, net of related debt, \$7.3 thousand is restricted for debt service, and the remainder is unrestricted.

## Management's Discussion and Analysis (Continued)

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

The Medical Center Fund provides quality, cost competitive health care and health professional education to assure the health security of individuals, families, and the community. On January 1, 2005, the Medical Center was transitioned to the Maricopa County Special Health Care District, as approved by voters in the November 2003 general election. The Maricopa County Special Health Care District is a separate legal entity that is not part of the County's reporting entity. As a part of the intergovernmental agreement for the transfer of the Medical Center's assets and liabilities, \$25.7 million in capital assets and \$21.8 million in long-term debt were transferred to governmental activities. The remaining assets and liabilities were transitioned to the Maricopa County Special Health Care District, which resulted in a net loss on the closure of the Medical Center of \$108.7 million. Additional information regarding the transition of the Medical Center can be found in the Notes to the Financial Statements (Note 11 – Capital Assets, Note 13 – Long-term Liabilities, and Note 22 – Other Matters). The Medical Center Fund operating revenue decreased \$221.9 million or 58.3 percent and operating expenses decreased \$201.5 million or 54.2 percent from the previous fiscal year. These decreases are attributable to the transition of the Medical Center to the Maricopa County Special Health Care District, as only the financial activity for the six month period until December 31, 2004 was reported by the County. After December 31, 2004, all financial activity related to the Medical Center was reported by the District.

The Maricopa Health Plan Fund is an acute health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on AHCCCS—Acute Health Care program enrollment. Operating revenues decreased by \$20.6 million or 14.9 percent and consists entirely of charges for services revenue. Expenses also decreased \$35.9 million or 21.7 percent and includes a decrease in medical services of \$31.5 million. The decrease in revenues and expenses is primarily due to a decrease in membership. On September 30, 2005, the AHCCCS—Acute Health Care program and the AHCCCS—ALTCS Health Care program were discontinued by the County. These programs experienced decreasing membership prior to the actual discontinuation in September 2005. The Maricopa Health Plan Fund had a net operating loss of \$14.5 million. During fiscal year 2005, the County General Fund transferred \$5.2 million as a subsidy. The Fund's fiscal year-end net assets balance decreased \$9.3 million to (\$20.7) million from the prior fiscal year-end. The reduction in net assets is primarily attributable to the operating loss of \$14.5 million.

The Arizona Long-Term Care System (ALTCS) Fund is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS). The ALTCS Fund had a \$13.6 million or 5.8 percent decrease in operating revenues and a \$22.2 million or 8.2 percent decrease in operating expenses from the prior year, resulting in a \$26.8 million operating loss for fiscal year 2005. During the fiscal year, the County General Fund transferred \$6.9 million as a subsidy. The Fund's fiscal year-end net assets balance decreased \$24.0 million to (\$6.8) million from the prior year-end. The reduction in net assets is attributable to operating expenses of \$247.6 million that exceed the benefit realized of providing those services (charges for services revenues) of \$220.8 million. Operating expenses consists primarily of medical and personal services of \$225.3 and \$13.9 million, respectively.

The following table shows actual revenues, expenses and results of operations for the current fiscal year for all proprietary funds (enterprise funds):

## Management's Discussion and Analysis (Continued)

### Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds (in millions)

	2005	2004	Increase/(Decrease)	
			Amount	% Chg P/Y
Operating revenues	\$ 518.3	\$ 813.1	\$ (294.8)	(36.3)%
Operating expenses	574.9	888.9	(314.0)	(35.3)
Operating loss	(56.6)	(75.8)	19.2	(25.3)
Nonoperating revenues (expenses), net	(4.9)	(.2)	(4.7)	2,350.0
Loss before transfers and special item	(61.5)	(76.0)	14.5	(19.1)
Special item – loss on closure of business activity	(108.7)		(108.7)	(100.0)
Transfers, net	37.0	58.3	(21.3)	(36.5)
Change in net assets	\$ (133.2)	\$ (17.7)	\$ (115.5)	652.5

At June 30, 2005, revenues and expenses for business-type activities accounted for 23.9 and 50.4 percent of the County's total fund-based revenues and expenses, respectively. The Maricopa Integrated Health System comprises 99.9 percent of the proprietary funds operating revenues and expenses.

The net loss before transfers and special item of \$61.5 million resulted primarily from net losses of \$7.8 million from the Medical Center Fund, \$14.5 million from the Maricopa Health Plan Fund, \$30.9 million from the ALTCS Fund and \$8.8 million from the Non-AHCCCS Health Plans Fund. The losses are attributed to capitated revenues that have precluded the Health Plans from increasing their billing rates for services provided. Over the past several years, medical expenses have increased at a faster pace than operating revenues (capitated) resulting in the operating loss. As discussed earlier, the special item resulted from the closure of the Medical Center Fund from the transition of the Medical Center to the Maricopa County Special Health Care District on January 1, 2005. During the fiscal year, the County General Fund transferred \$62.8 million in operating subsidies to the Medical Center and the various health care programs.

### General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in an increase in revenue of \$83.5 million and a decrease in expenditures of \$44.0 million. The revenue increase was a result of the budgeting of disproportionate share revenue received. Disproportionate share revenue was originally budgeted as a transfer in and was re-budgeted as revenue. See page 12 for additional information. The decrease in budgeted expenditures is due to amounts that were originally budgeted as expenditures, but were reclassified as transfers out for subsidies to the County health care programs.

Significant favorable expenditure variances, as compared to the budget, were incurred in the General Government Department (general government function) of \$150.6 million. The savings were a result of spending from contingency and reserve funds that was less than anticipated.

### Capital Assets and Long-Term Liabilities

#### Capital Assets

The County's capital assets increased significantly as a result of the retroactive reporting of the Flood Control District's infrastructure, as required by GASB Statement No. 34. On July 1, 2004, the County restated beginning balances for Flood Control District assets for the period July 1, 1980 through June 30, 2001 for a total restatement of \$372.5 million, net of accumulated depreciation. See Note 3 – Beginning Balances Restated for additional information. Infrastructure assets for the Transportation Department were retroactively reported in fiscal year 2002. Thus, all of the County's infrastructure assets, which consist of the Flood Control District and Transportation Department, are retroactively reported in accordance with GASB Statement No. 34, as of the current fiscal year. Additional information regarding



## Management's Discussion and Analysis (Continued)

infrastructure assets can be found in the Notes to the Financial Statements (Note 1 – Summary of Significant Accounting Policies and Note 11 – Capital Assets).

The 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 2005, the condition level of both systems was within the established condition level. Further, there were no significant differences of the actual maintenance/preservation costs from the estimated costs. See Required Supplementary Information on page 89 for additional information.

The County's capital assets balance for its governmental and business-type activities as of June 30, 2005, were \$2.4 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. Capital assets, net of accumulated depreciation, increased by \$26.4 million, or 1.1 percent, from the prior year. Of this amount, \$121.6 million, or 460.0 percent, is attributable to governmental activities, and (\$95.2) million is related to business-type activities.

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

	Governmental Activities		Business-type Activities		Total		% Chg P/Y
	2005	2004*	2005	2004	2005	2004*	
Land	482.1	461.2	1.2	2.9	483.3	464.1	4.1%
Infrastructure	534.8	496.1	0.0	0.0	534.8	496.1	7.8
Buildings and improvements (net of accumulated depreciation)	1,019.9	950.0	0.0	57.9	1,019.9	1,007.9	1.2
Machinery and equipment (net of accumulated depreciation)	66.1	57.3	0.3	27.0	66.4	84.3	(21.2)
Construction in progress	163.3	175.5	0.0	8.9	163.3	184.4	(11.4)
Infrastructure (net of accumulated depreciation)	175.8	180.3	0.0	0.0	175.8	180.3	(2.5)
Totals	<u>2,442.0</u>	<u>2,320.4</u>	<u>1.5</u>	<u>96.7</u>	<u>2,443.5</u>	<u>2,417.1</u>	1.1

\* The governmental activities and total columns' capital asset amounts for fiscal year 2004 were restated for the retroactive reporting of Flood Control infrastructure assets as part of the phased implementation requirements of GASB Statement No. 34 and prior period corrections for Flood Control and Transportation infrastructure assets (see Note 3 and Note 11 to the financial statements for additional information).

The most significant impact on the increase in governmental activities capital assets for the fiscal year ended June 30, 2005, was the ongoing construction of the administrative, justice, and adult and juvenile detention facilities. For these facilities, current year expenditures were \$68.9 million. Further, during fiscal year 2005, many of the capital projects relating to the jail facilities, and reported in prior years as construction in progress, were capitalized as completed capital assets. The total completed projects capitalized as buildings for the fiscal year was \$80.2 million. Infrastructure assets also significantly impacted the total net capital assets of governmental activities. The Transportation Department and the Flood Control District infrastructure-related asset additions for land, infrastructure, and construction in progress, were \$22.1, \$47.4, and \$56.2 million, respectively.

Capital assets for business-type activities decreased \$95.2 million, which can be attributed to the transfer of the Medical Center to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. On January 1, 2005, the Medical Center, a major enterprise fund, was transferred to the Maricopa County Special Health Care District. Total assets for the Medical Center prior to the transfer were \$89.9 million. Of this amount, \$64.2 million was transitioned to the Maricopa County Special Health Care District and \$25.7 million was transferred to County-wide capital assets (governmental activities), pursuant to the intergovernmental agreement between the County and the Maricopa County Special Health Care District. Additional information regarding the transfer of the Medical Center assets can be found in the Notes to the Financial Statements (Note 11 – Capital Assets and Note 22 – Other Matters).

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

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### **Long-Term Liabilities**

At June 30, 2005, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of \$271.4 million, which represents a \$25.6 million decrease from the restated prior year balance of \$297.0 million. The majority of the decrease is attributable to debt service payments made during the fiscal year 2005 for the County's general obligation bonds (\$20.2 million), Stadium District revenue bonds (\$2.5 million), and Stadium District contractual obligations (\$2 million). The largest components of long-term liabilities at June 30, 2005, consisted of lease revenue bonds - \$101,101,501, Stadium District revenue bonds - \$52,735,000, and reported claims and incurred but not reported claims - \$54,571,486.

Maricopa County's most current bond rating is from Fitch Ratings and dated November 11, 2003. At that time, Fitch Ratings upgraded the County's certificate of participation and lease revenue bond ratings to AA from AA-. At June 30, 2005, the County does not have any general obligation bonds outstanding.

Lease revenue bonds applicable to governmental activities are paid from the Lease Revenue Fund (debt service fund) that was funded in prior years by transfers from the General Fund and is predominately unrestricted. At June 20, 2005, the fund balance in the Lease Revenue Fund to pay future liabilities was \$47,296,035. Proceeds from the bonds are currently being used for capital projects.

Stadium District revenue bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. On June 5, 2002, the Stadium District issued Revenue Refunding Bonds in the amount of \$58,225,000 (par value) of which \$52,735,000 remains outstanding.

Claims and judgments payable of \$10.5 million are estimated long-term liabilities for claims pertaining to environmental liabilities. Claims and judgments payable decreased by \$9.5 million from the prior year primarily related to environmental liabilities. Claims and judgments payable are paid from the General Fund.

Reported and incurred but not reported claims applicable to governmental activities of \$54.6 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of \$6.9 million from the prior year primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 13 – Long-Term Liabilities and Note 17 – Risk Management).

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

- Arizona's economy is projected to grow at a faster rate than the nation in 2006 and 2007, according to the Arizona Department of Economic Security. The State of Arizona expects payroll jobs to grow at 4.5 percent during the forecast period ([www.workforce.az.gov](http://www.workforce.az.gov)).
- The population in Maricopa County continues to grow at a rapid pace. The U.S. Census Bureau reports that Maricopa County's population increased by 3.9 percent from fiscal year 2004 to 2005 ([www.census.gov](http://www.census.gov)). The unemployment rate in Maricopa County, according to Arizona's Workforce, in September 2006 was 3.2 percent, which remains below both the state average of 3.7 percent and national average of 4.6 percent ([www.workforce.az.gov](http://www.workforce.az.gov)). The job outlook is promising and Arizona is on track to add an additional 125,000 new jobs this year ([www.workforce.az.gov](http://www.workforce.az.gov)).

## Management's Discussion and Analysis (Continued)

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- As reported by the U.S. Census Bureau, Maricopa County's population increased 15.8 percent from April 1, 2000 to July 1, 2005, which is higher than the United States overall population increase of 5.3 percent for the same time period. This suggests that more people are migrating to Arizona than to most other states ([www.quickfacts.census.gov](http://www.quickfacts.census.gov)).
- The City of Phoenix (within Maricopa County) was rated number 10 in terms of the best "metros" for future business locations by Expansion Management. The site location was based upon the likelihood of a company's success in any given metro location. Determinates included demographics, financial, taxes, cultural, etc. ([www.expansionmanagement.com](http://www.expansionmanagement.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 Board policies and existing laws. The forecast was instrumental in the determination of the fiscal year 2006 budget and tax rate. It was based on the following assumptions:

- On January 1, 2005, the Medical Center was transitioned to a Maricopa County Special Health Care District, a separate legal entity. The voters of Maricopa County approved the new district on November 4, 2003. After fiscal year 2005, the Medical Center will no longer be included in the County's reporting entity.
- The extension of the Jail Excise Tax (propositions 400 and 401) was approved by the voters in the general election in November 2002. The tax will fund the operation costs of the new jail and juvenile detention facilities. Many of the jail facilities were completed in fiscal year 2005 and will be fully operational in fiscal year 2006.
- In prior years, the County had absorbed many program costs from the State of Arizona as a result of State budget deficits. In fiscal year 2006, it is anticipated that the State of Arizona will be returning approximately \$20.5 million of the prior year program costs that were passed onto the County.

Even though the growth and demand for services is high, the property tax rate for the fiscal year 2006 budget was reduced to 1.4611 from the fiscal year 2005 tax levy rate of 1.4748.

At the end of the fiscal year, unreserved fund balance for the General Fund was \$428.0, or 54.7 percent of total General Fund expenditures. Unreserved fund balance increased by almost 35.5 percent from the prior year. This is due to actual revenues in excess of actual expenditures. 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.

The above two statements are presented utilizing the following types of activities:

**Governmental Activities** – generally are financed through taxes and intergovernmental revenues.

**Business-type Activities** – are financed in whole or in part by fees charged to external parties.

### **Major Funds**

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

### **Special Revenue Funds**

**Jail 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 Jail Operations Fund accounts for the jail tax revenue and transfers from the General Fund for maintenance of effort and jail operations expenditures. The Jail Operations Fund transfers monies to the Jail Construction Fund for the construction of the jail facilities. The amount to be transferred to the Jail Construction Fund for any given year is determined through the budget planning process and tied to the jail tax collection projection and construction schedules.

### **Debt Service Funds**

**Lease Revenue Fund** – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. Funding is provided by transfers from the General Fund, intergovernmental revenue from the Maricopa County Special Health Care District, a separate legal entity, and pledged contributions from various donors for the Human Services Campus.

## **Maricopa County Definitions of Government-wide Financial Statements and Listing of Major Funds (Continued)**

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### **Enterprise Funds**

**Medical Center Fund** – provides quality, cost competitive health care and health professional education to assure the health security of individuals, families, and the community.

**Maricopa Health Plan Fund** – is an ambulatory health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS), which provides monthly capitation revenues based on Acute Health Care program enrollment.

**Arizona Long-Term Care System (ALTCS) Fund** – is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS).



**Maricopa County**  
**Statement of Net Assets**  
June 30, 2005

	PRIMARY GOVERNMENT			COMPONENT UNIT
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL	HOUSING AUTHORITY
<b>ASSETS</b>				
Cash in bank and on hand	\$ 2,085,023	\$ 500	\$ 2,085,523	\$ 1,061,527
Cash and investments held by County Treasurer	790,590,879	27,644,949	818,235,828	
Receivables	20,242,491	27,180,519	47,423,010	6,654,436
Internal balances	15,341,348	(15,341,348)		
Due from other governmental units	190,282,099		190,282,099	
Inventories	7,156,614		7,156,614	104,040
Prepays	2,978,624	16,015,685	18,994,309	6,093
Deferred costs	3,644,801		3,644,801	
Miscellaneous	4,132,511	11,694	4,144,205	
Intergovernmental loans	340,064		340,064	
Advances to other funds	73,000		73,000	
Cash and investments held by trustee – restricted	43,531,742	7,277	43,539,019	
Capital assets:				
Land	482,071,568	1,187,486	483,259,054	4,830,082
Buildings and improvements	1,242,586,482	63,562	1,242,650,044	38,332,221
Machinery and equipment	191,839,946	12,856,432	204,696,378	577,262
Infrastructure – nondepreciable	534,834,243		534,834,243	
Infrastructure – depreciable	224,835,151		224,835,151	
Construction in progress	163,344,073		163,344,073	2,394,539
(Accumulated depreciation)	(397,537,528)	(12,602,623)	(410,140,151)	(23,728,817)
Total assets	<u>3,522,373,131</u>	<u>57,024,133</u>	<u>3,579,397,264</u>	<u>30,231,383</u>
<b>LIABILITIES</b>				
Accounts payable	72,111,735	9,958,484	82,070,219	228,775
Accrued liabilities	5,841,179	1,675,462	7,516,641	
Employee compensation payable	60,155,739	22,411	60,178,150	114,096
Accrued interest payable	2,936,034	711	2,936,745	
Medical claims payable		60,229,660	60,229,660	
Deferred revenue	45,039,538		45,039,538	
Due to other governmental units	10,377,647		10,377,647	
Deposits held for other parties	1,334,556		1,334,556	151,608
Noncurrent liabilities:				
Due within one year	45,480,771	351,539	45,832,310	
Due in more than one year	215,975,315	9,627,949	225,603,264	361,015
Total liabilities	<u>459,252,514</u>	<u>81,866,216</u>	<u>541,118,730</u>	<u>855,494</u>
<b>NET ASSETS</b>				
Invested in capital assets, net of related debt	2,345,910,917	1,388,358	2,347,299,275	22,405,287
Restricted for:				
General government	10,476,044		10,476,044	
Public safety	142,384,026		142,384,026	
Highways and streets	55,048,755		55,048,755	
Health, welfare and sanitation	4,061,822		4,061,822	
Culture and recreation	27,358,303		27,358,303	
Debt service	21,166,090	7,277	21,173,367	
Unrestricted	456,714,660	(26,237,718)	430,476,942	6,970,602
Total net assets	<u>\$ 3,063,120,617</u>	<u>\$ (24,842,083)</u>	<u>\$3,038,278,534</u>	<u>\$ 29,375,889</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, 2005

		Program Revenues		
		Charges for	Operating	Capital
	Expenses	Services	Grants and	Grants and
			Contributions	Contributions
<u>Functions/Programs</u>				
Primary government:				
Governmental activities:				
General government	\$ 157,764,168	\$ 37,213,997	\$ 5,240,299	\$ 5,216,799
Public safety	685,762,001	84,213,640	82,607,908	171,116
Highways and streets	63,014,453	6,550,179	99,354,804	33,629,384
Health, welfare and sanitation	439,784,002	28,100,481	178,886,790	
Culture and recreation	33,068,497	8,954,896	1,233,132	
Education	18,397,229	2,383,943	15,093,525	
Interest on long-term debt	7,827,876			
Total governmental activities	<u>1,405,618,226</u>	<u>167,417,136</u>	<u>382,416,458</u>	<u>39,017,299</u>
Business-type activities:				
Medical Center	168,986,980	158,640,394	2,501,372	19,944
Arizona Health Care Cost Containment System (AHCCCS) – Acute Health Care program	132,314,013	117,680,705		
AHCCCS – Arizona Long-Term Care System (ALTCS) program	252,178,102	220,784,342		
Other business-type activities	<u>29,911,332</u>	<u>21,213,776</u>		
Total business-type activities	<u>583,390,427</u>	<u>518,319,217</u>	<u>2,501,372</u>	<u>19,944</u>
Total primary government	<u>\$ 1,989,008,653</u>	<u>\$ 685,736,353</u>	<u>\$ 384,917,830</u>	<u>\$ 39,037,243</u>
Component unit:				
Housing Authority	<u>\$ 16,919,411</u>	<u>\$ 1,451,297</u>	<u>\$ 14,879,110</u>	<u>\$ 446,964</u>
Total component unit	<u>\$ 16,919,411</u>	<u>\$ 1,451,297</u>	<u>\$ 14,879,110</u>	<u>\$ 446,964</u>
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for Flood Control District				
Property taxes, levied for Library District				
Share of state sales taxes				
Sales tax – Jail construction and operation				
Surcharge tax – Stadium District				
Vehicle license tax				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Loss on disposal of capital assets				
Miscellaneous				
Special item – loss on closure of business activity				
Transfers				
Total general revenues, special item, and transfers				
Change in net assets				
Net assets, beginning, as restated				
Net assets, ending				

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

Net (Expense) Revenue and Changes in Net Assets			
Primary Government			Component Unit
Governmental Activities	Business-Type Activities	Total	Housing Authority
\$ (110,093,073)		\$ (110,093,073)	\$
(518,769,337)		(518,769,337)	
76,519,914		76,519,914	
(232,796,731)		(232,796,731)	
(22,880,469)		(22,880,469)	
(919,761)		(919,761)	
(7,827,876)		(7,827,876)	
(816,767,333)		(816,767,333)	
	(7,825,270)	(7,825,270)	
	(14,633,308)	(14,633,308)	
	(31,393,760)	(31,393,760)	
	(8,697,556)	(8,697,556)	
	(62,549,894)	(62,549,894)	
(816,767,333)	(62,549,894)	(879,317,227)	
			\$ (142,040)
			\$ (142,040)
357,712,304		357,712,304	
56,093,885		56,093,885	
15,796,618		15,796,618	
397,712,843		397,712,843	
119,143,064		119,143,064	
6,024,355		6,024,355	
122,637,827		122,637,827	
1,813,162		1,813,162	
20,995,575	1,002,779	21,998,354	
(18,666,719)		(18,666,719)	
4,262,227		4,262,227	
	(108,765,405)	(108,765,405)	
(37,047,610)	37,047,610		
1,046,477,531	(70,715,016)	975,762,515	
229,710,198	(133,264,910)	96,445,288	(142,040)
2,833,410,419	108,422,827	2,941,833,246	29,517,929
\$ 3,063,120,617	\$ (24,842,083)	\$ 3,038,278,534	\$ 29,375,889

**Maricopa County**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2005

	GENERAL	JAIL OPERATIONS	LEASE REVENUE
<u>ASSETS</u>			
Cash in bank and on hand	\$ 88,800	\$ 480,550	\$
Cash and investments held by County Treasurer	340,566,410	61,408,724	34,453,989
Receivables	11,190,389	358,771	5,014,498
Due from other funds	22,932,309		
Due from other governmental units	86,078,240	24,851,967	25,398,791
Inventories	2,914,660	108,406	
Miscellaneous	524,649		
Intergovernmental loans	340,064		
Advances to other funds	73,000		
Cash and investments held by trustee - restricted			23,030,717
Total assets	<u>\$ 464,708,521</u>	<u>\$ 87,208,418</u>	<u>\$ 87,897,995</u>
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Vouchers payable	\$ 14,991,879	\$ 6,054,362	\$
Employee compensation payable	11,152,634	4,403,258	
Accrued liabilities	1,049,976	662	
Due to other funds			
Due to other governmental units		3,391	
Interest payable			2,684,735
Bonds payable			9,693,434
Special assessment debt with governmental commitment			
Deferred revenue	6,236,578		28,223,791
Deposits held for other parties			
Total liabilities	<u>33,431,067</u>	<u>10,461,673</u>	<u>40,601,960</u>
Fund balances:			
Reserved for:			
Inventories	2,914,660	108,406	
Intergovernmental loans	306,058		
Advances	60,834		
Debt service			10,652,548
Unreserved, reported in:			
General fund	427,995,902		
Special revenue funds		76,638,339	
Capital projects funds			
Debt service funds			36,643,487
Total fund balances	<u>431,277,454</u>	<u>76,746,745</u>	<u>47,296,035</u>
Total liabilities and fund balances	<u>\$ 464,708,521</u>	<u>\$ 87,208,418</u>	<u>\$ 87,897,995</u>

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.

Other assets 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, 2005, 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.

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OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 1,514,373	\$ 2,083,723
289,119,371	725,548,494
3,435,983	19,999,641
65,399	22,997,708
53,953,101	190,282,099
2,328,218	5,351,284
887,058	1,411,707
	340,064
	73,000
20,501,025	43,531,742
<u>\$ 371,804,528</u>	<u>\$ 1,011,619,462</u>
\$ 47,647,311	\$ 68,693,552
5,065,684	20,621,576
4,789,277	5,839,915
5,062,153	5,062,153
10,374,256	10,377,647
9,468	2,694,203
	9,693,434
28,533	28,533
39,489,797	73,950,166
1,334,556	1,334,556
<u>113,801,035</u>	<u>198,295,735</u>
2,328,218	5,351,284
	306,058
	60,834
10,513,542	21,166,090
	427,995,902
115,549,187	192,187,526
129,612,546	129,612,546
	36,643,487
<u>258,003,493</u>	<u>813,323,727</u>
<u>\$ 371,804,528</u>	
	2,437,909,561
	28,910,628
	15,400,001
	(232,423,300)
	<u>\$ 3,063,120,617</u>

**Maricopa County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Fiscal Year Ended June 30, 2005

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	GENERAL	JAIL OPERATIONS	LEASE REVENUE
<u>REVENUES</u>			
Taxes	\$ 360,027,509	\$ 119,143,064	\$
Licenses and permits	1,494,042		
Intergovernmental	615,339,839	21,163,928	2,036,361
Charges for services	26,032,203		
Fines and forfeits	15,719,102		
Special assessments			
Miscellaneous	15,191,288	965,652	5,583,061
Total revenues	<u>1,033,803,983</u>	<u>141,272,644</u>	<u>7,619,422</u>
<u>EXPENDITURES</u>			
Current:			
General government	124,790,210		
Public safety	317,499,237	200,538,280	
Highways and streets			
Health, welfare and sanitation	316,750,316		
Culture and recreation	1,245,500		
Education	1,920,743		
Debt service:			
Principal			11,079,415
Interest			5,373,924
Other expenditures			
Capital outlay	20,373,536	10,912,221	
Total expenditures	<u>782,579,542</u>	<u>211,450,501</u>	<u>16,453,339</u>
Excess (deficiency) of revenues over expenditures	<u>251,224,441</u>	<u>(70,177,857)</u>	<u>(8,833,917)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Transfers in	40,673,453	133,176,891	4,132,719
Transfers out	(188,318,110)	(47,591,538)	(33,008,452)
Capital lease agreements	8,384,655		
Proceeds from bond issuance			
Total other financing sources (uses)	<u>(139,260,002)</u>	<u>85,585,353</u>	<u>(28,875,733)</u>
Net change in fund balances	111,964,439	15,407,496	(37,709,650)
Fund balances at beginning of year	318,305,892	61,455,108	85,005,685
Increase (decrease) in reserve for inventories	1,007,123	(115,859)	
Fund balances at end of year	<u>\$ 431,277,454</u>	<u>\$ 76,746,745</u>	<u>\$ 47,296,035</u>

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

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OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 77,581,237	\$ 556,751,810
33,271,590	34,765,632
265,616,038	904,156,166
48,703,554	74,735,757
6,136,275	21,855,377
3,536,133	3,536,133
35,098,887	56,838,888
469,943,714	1,652,639,763
5,274,501	130,064,711
118,831,166	636,868,683
48,811,843	48,811,843
121,095,489	437,845,805
20,901,413	22,146,913
16,093,878	18,014,621
4,597,644	15,677,059
3,218,601	8,592,525
11,870	11,870
174,644,028	205,929,785
513,480,433	1,523,963,815
(43,536,719)	128,675,948
168,566,684	346,549,747
(126,140,079)	(395,058,179)
	8,384,655
12,000,000	12,000,000
54,426,605	(28,123,777)
10,889,886	100,552,171
246,577,964	711,344,649
535,643	1,426,907
\$ 258,003,493	\$ 813,323,727

**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, 2005

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Net change in fund balances – total governmental funds (page 29)	\$ 100,552,171
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Amounts reported for governmental activities in the Statement of Activities pages 24-25 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.	118,759,739
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The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.	1,977,246
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Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.	8,666,288
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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.	(20,563,448)
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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. This amount is the net effect of differences in recognition of expenses and expenditures.	7,654,386
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Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities.	12,663,816
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Change in net assets of governmental activities (page 25)	<u>\$ 229,710,198</u>
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The notes to the financial statements are an integral part of this statement.





**Maricopa County**  
**Statement of Net Assets**  
**Proprietary Funds**  
June 30, 2005

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	MARICOPA HEALTH PLAN	ALTCS	OTHER ENTERPRISE FUNDS
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$	\$	\$ 500
Cash and investments held by County Treasurer		12,692,616	14,952,333
Receivables:			
Accounts	15,031,280	12,079,962	
Accrued interest			69,277
Inventories			
Prepays	9,838,220	5,520,005	657,460
Miscellaneous			11,694
Total current assets	<u>24,869,500</u>	<u>30,292,583</u>	<u>15,691,264</u>
Noncurrent assets:			
Restricted:			
Investments held by trustee			7,277
Capital assets:			
Land			1,187,486
Buildings and improvements			63,562
Machinery and equipment	3,383,332	6,967,447	2,505,653
Less accumulated depreciation	(3,383,332)	(6,818,285)	(2,401,006)
Total noncurrent assets	<u></u>	<u>149,162</u>	<u>1,362,972</u>
Total assets	<u>24,869,500</u>	<u>30,441,745</u>	<u>17,054,236</u>
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	1,200,544	8,137,784	620,156
Employee compensation payable			22,411
Accrued liabilities	1,113,200	555,167	7,095
Interest payable			711
Due to other funds	14,324,346		1,017,002
Medical claims payable	28,900,000	28,509,403	2,820,257
Leases payable (current portion)			
Lease revenue bonds payable (current portion)			6,566
Advances from other funds (current portion)			12,166
Liability for reported and incurred but not reported claims (current portion)			
Liability for closure and postclosure costs (current portion)			332,807
Total current liabilities	<u>45,538,090</u>	<u>37,202,354</u>	<u>4,839,171</u>
Noncurrent liabilities:			
Leases payable			
Lease revenue bonds payable			36,933
Advances from other funds			60,834
Liability for reported and incurred but not reported claims			
Liability for closure and postclosure costs			9,530,182
Total noncurrent liabilities	<u></u>	<u></u>	<u>9,627,949</u>
Total liabilities	<u>45,538,090</u>	<u>37,202,354</u>	<u>14,467,120</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt		149,162	1,239,196
Restricted for debt service			7,277
Unrestricted (deficit)	(20,668,590)	(6,909,771)	1,340,643
Total net assets	<u>\$ (20,668,590)</u>	<u>\$ (6,760,609)</u>	<u>\$ 2,587,116</u>

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

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TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
\$ 500	\$ 1,300
27,644,949	65,042,385
27,111,242	
69,277	242,850
	1,805,330
16,015,685	2,978,624
11,694	2,720,804
70,853,347	72,791,293
7,277	
1,187,486	
63,562	323,649
12,856,432	8,216,739
(12,602,623)	(4,476,014)
1,512,134	4,064,374
72,365,481	76,855,667
9,958,484	3,418,183
22,411	635,656
1,675,462	1,264
711	
15,341,348	2,594,207
60,229,660	81,440
6,566	
12,166	24,230,882
332,807	
87,579,615	30,961,632
36,933	153,430
60,834	
	30,340,604
9,530,182	
9,627,949	30,494,034
97,207,564	61,455,666
1,388,358	
7,277	3,829,504
(26,237,718)	11,570,497
\$ (24,842,083)	\$ 15,400,001

**Maricopa County**  
**Statement of Revenues, Expenses, and Changes in Fund Net Assets**  
**Proprietary Funds**  
For the Fiscal Year Ended June 30, 2005

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	MEDICAL CENTER	MARICOPA HEALTH PLAN	ALTCS
<u>OPERATING REVENUES</u>			
Net patient service revenue	\$ 154,393,451	\$	\$
Charges for services		117,680,705	220,784,342
Intergovernmental charges			
Miscellaneous	4,246,943		
Total operating revenues	158,640,394	117,680,705	220,784,342
<u>OPERATING EXPENSES</u>			
Personal services	99,950,291	10,576,500	13,902,390
Supplies	29,066,131	645,721	1,063,062
Medical services	14,367,731	116,637,153	225,330,673
Other services	6,504,367	26,516	2,874,521
Legal			
Insurance			
Leases and rentals	2,264,361	645,565	840,647
Repairs and maintenance	2,631,568		
Travel and transportation			
Utilities	2,205,906		
Depreciation	6,491,561		3,164,273
Miscellaneous	4,643,242	986,427	398,030
Total operating expenses	168,125,158	129,517,882	247,573,596
Operating income (loss)	(9,484,764)	(11,837,177)	(26,789,254)
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Grant revenues	2,501,372		
Investment income	19,944	112,626	489,636
Interest expense	(861,822)		
Premium tax		(2,796,131)	(4,604,506)
Gain (loss) on disposal of capital assets			
Total nonoperating revenues (expenses)	1,659,494	(2,683,505)	(4,114,870)
Income (loss) before contributions, special item, and transfers	(7,825,270)	(14,520,682)	(30,904,124)
Capital contributions			
Special item – loss on closure of business activity	(108,765,405)		
Transfers in	35,397,881	5,187,415	6,902,168
Transfers out	(25,713,474)		
Change in net assets	(106,906,268)	(9,333,267)	(24,001,956)
Total net assets (deficit) – beginning	106,906,268	(11,335,323)	17,241,347
Total net assets (deficit) – ending	\$	\$	\$

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

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OTHER ENTERPRISE FUNDS	TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
\$	\$	\$
21,099,712	154,393,451	89,214,963
	359,564,759	9,983,003
114,064	4,361,007	114,975
21,213,776	518,319,217	99,312,941
1,005,986	125,435,167	7,101,364
1,625,893	32,400,807	11,099,342
26,917,004	383,252,561	
46,559	9,451,963	5,140,939
		6,845,582
		54,285,008
27,693	3,778,266	1,890,671
	2,631,568	2,786,431
		35,218
1,904	2,207,810	5,420,899
51,669	9,707,503	854,708
27,298	6,054,997	
29,704,006	574,920,642	95,460,162
(8,490,230)	(56,601,425)	3,852,779
	2,501,372	
400,517	1,022,723	1,234,812
(207,326)	(1,069,148)	(72,464)
	(7,400,637)	
		(43,282)
193,191	(4,945,690)	1,119,066
(8,297,039)	(61,547,115)	4,971,845
		156,572
	(108,765,405)	
15,273,620	62,761,084	7,545,007
	(25,713,474)	(9,608)
6,976,581	(133,264,910)	12,663,816
(4,389,465)	108,422,827	2,736,185
\$ 2,587,116	\$ (24,842,083)	\$ 15,400,001

# Maricopa County

## Statement of Cash Flows

### Proprietary Funds

For the Fiscal Year Ended June 30, 2005

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	MEDICAL CENTER	MARICOPA HEALTH PLAN	ALTCS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from contractors, patients and other payors	\$ 176,111,537	\$ 123,164,797	\$ 225,970,348
Charges for services			
Receipts from other governments for services provided			
Payments for goods and services	(74,048,055)	(126,139,448)	(243,540,889)
Payments for personal services	(86,724,671)	(9,722,158)	(13,233,695)
Other receipts and payments	(22,453)		
Net cash provided by (used for) operating activities	15,316,358	(12,696,809)	(30,804,236)
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Advances from General Fund			
Grant receipts	2,501,372		
Cash transfers from other funds	13,600,222	5,187,415	6,902,168
Interest payments			
Loan payments to General Fund	(21,864,991)		
Premium tax		(2,540,061)	(4,704,196)
Cash transferred to Maricopa County Special Health Care District	(6,336,001)		
Net cash provided by (used for) noncapital financing activities	(12,099,398)	2,647,354	2,197,972
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of capital assets	(2,495,434)		
Capital lease payments			
Principal payments on long-term debt	(1,995,113)		
Interest payments on long-term debt	(1,104,884)		
Net cash used for capital and related financing activities	(5,595,431)		
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends	19,944	112,626	487,545
Net cash provided by investing activities	19,944	112,626	487,545
Net increase (decrease) in cash and cash equivalents	(2,358,527)	(9,936,829)	(28,118,719)
Cash and cash equivalents, July 1, 2004	2,358,527	9,936,829	40,811,335
Cash and cash equivalents, June 30, 2005	\$	\$	\$ 12,692,616
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</b>			
Operating income (loss)	\$ (9,484,764)	\$ (11,837,177)	\$ (26,789,254)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	6,491,561		3,164,273
Liability for reported and incurred but not reported claims – noncurrent			
Net change in liability for postclosure costs – noncurrent			
Changes in assets [(increase) / decrease] and liabilities [(increase) / (decrease)]:			
Accounts receivable	22,050,040	5,509,974	5,243,509
Due from other funds		7,407,830	6,051,523
Inventories	191,056		
Prepays		(6,227,235)	16,976,293
Miscellaneous		13,260	25,421
Vouchers payable	295,899	937,622	6,308,258
Employee compensation payable			
Accrued liabilities		(508,127)	(1,766,558)
Due to other funds		(8,720,957)	(12,932,217)
Due to other governmental units	(4,227,434)		
Medical claims payable		728,001	(27,085,484)
Liability for reported and incurred but not reported claims – current			
Liability for closure and postclosure costs – current			
Net cash provided by (used for) operating activities	\$ 15,316,358	\$ (12,696,809)	\$ (30,804,236)
<b>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL ACTIVITIES – Debit (Credit)</b>			
Accumulated depreciation from disposed capital assets	\$	\$	\$
Machinery and equipment disposed			
Loss on disposal of capital assets			
Capital assets acquired	1,731,368		
Capital leases payable	(390,884)		
Vouchers payable	(1,340,484)		
Capital contributions			
Capital assets transferred from governmental activities			
Accumulated depreciation transferred to governmental activities	18,950,951		
Capital assets transferred to governmental activities	(44,664,425)		
Transfer out capital assets to governmental activities	25,713,474		
Transfer in long-term debt to governmental activities	(21,797,659)		
Current portion of long-term debt transferred to governmental activities	2,041,917		
Long-term debt transferred to governmental activities	19,755,742		

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

OTHER ENTERPRISE FUNDS	TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
\$ 21,577,202	\$ 525,246,682	\$ 88,276,550
(47,107,138)	21,577,202	10,361,534
(999,661)	(490,835,530)	(81,961,461)
114,064	(110,680,185)	(7,103,041)
(26,415,533)	91,611	46,391
	(54,600,220)	9,619,973
		2,594,207
26,273,620	2,501,372	
(205,903)	51,963,425	7,545,007
(12,166)	(205,903)	(63,762)
	(21,877,157)	(1,781,686)
	(7,244,257)	
	(6,336,001)	
26,055,551	18,801,479	8,293,766
(219,878)	(2,715,312)	(1,538,650)
(32,830)	(2,027,943)	(112,010)
(2,103)	(1,106,987)	(8,702)
(254,811)	(5,850,242)	(1,659,362)
400,714	1,020,829	1,175,038
400,714	1,020,829	1,175,038
(214,079)	(40,628,154)	17,429,415
15,174,189	68,280,880	47,614,270
\$ 14,960,110	\$ 27,652,726	\$ 65,043,685
\$ (8,490,230)	\$ (56,601,425)	\$ 3,852,779
51,669	9,707,503	854,708
(768,856)	(768,856)	3,621,540
477,490	33,281,013	
4,470,166	17,929,519	
	191,056	(455,855)
243,323	10,992,381	(134,239)
2,526,898	2,565,579	(936,585)
(563,118)	6,978,661	(453,728)
6,325	6,325	(1,677)
(3,939,637)	(6,214,322)	(5,153)
(15,610,549)	(37,263,723)	
	(4,227,434)	
(4,837,365)	(31,194,848)	
18,351	18,351	3,278,183
\$ (26,415,533)	\$ (54,600,220)	\$ 9,619,973
\$ 191,455	\$ 191,455	\$ 138,727
(191,455)	(191,455)	(182,009)
	1,731,368	43,282
	(390,884)	
	(1,340,484)	
		(156,572)
	18,950,951	156,572
	(44,664,425)	72,666
	25,713,474	(82,274)
	(21,797,660)	9,608
	2,041,918	
	19,755,742	

**Maricopa County**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
June 30, 2005

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	INVESTMENT TRUST FUND TREASURER'S INVESTMENT POOL	AGENCY FUND
<u>Assets</u>		
Cash in bank and on hand	\$	\$ 35,901,326
Cash and investments held by County Treasurer	1,842,248,762	
Accrued interest receivable	8,137,599	
Total assets	<u>1,850,386,361</u>	<u>35,901,326</u>
<u>Liabilities</u>		
Deposits held for other parties		35,901,326
Total liabilities		<u>\$ 35,901,326</u>
<u>Net Assets</u>		
Held in trust for investment participants	<u>\$ 1,850,386,361</u>	

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, 2005

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	INVESTMENT TRUST FUND TREASURER'S INVESTMENT POOL
<u>Additions:</u>	
Contributions from participants	\$ 10,833,818,276
Investment income:	
Interest income	37,238,947
Net decrease in fair value of investments	<u>(5,102,138)</u>
Net investment earnings	<u>32,136,809</u>
Total additions	<u>10,865,955,085</u>
<u>Deductions:</u>	
Distributions to participants	<u>10,508,150,321</u>
Total deductions	<u>10,508,150,321</u>
Change in net assets	357,804,764
Net assets – beginning	<u>1,492,581,597</u>
Net assets – ending	<u><u>\$ 1,850,386,361</u></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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<b>NOTE</b>	<b>1</b>	<b>SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES</b>
<b>NOTE</b>	<b>2</b>	<b>REPORTING CHANGES</b>
<b>NOTE</b>	<b>3</b>	<b>BEGINNING BALANCES RESTATED</b>
<b>NOTE</b>	<b>4</b>	<b>RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS</b>
<b>NOTE</b>	<b>5</b>	<b>STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY</b>
<b>NOTE</b>	<b>6</b>	<b>DEPOSITS AND INVESTMENTS</b>
<b>NOTE</b>	<b>7</b>	<b>CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL</b>
<b>NOTE</b>	<b>8</b>	<b>RECEIVABLES</b>
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<b>NOTE</b>	<b>10</b>	<b>INTERGOVERNMENTAL LOANS</b>
<b>NOTE</b>	<b>11</b>	<b>CAPITAL ASSETS</b>
<b>NOTE</b>	<b>12</b>	<b>CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS</b>
<b>NOTE</b>	<b>13</b>	<b>LONG-TERM LIABILITIES</b>
<b>NOTE</b>	<b>14</b>	<b>MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS</b>
<b>NOTE</b>	<b>15</b>	<b>MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT</b>
<b>NOTE</b>	<b>16</b>	<b>OPERATING LEASES</b>
<b>NOTE</b>	<b>17</b>	<b>RISK MANAGEMENT</b>
<b>NOTE</b>	<b>18</b>	<b>EMPLOYEE RETIREMENT PLANS</b>
<b>NOTE</b>	<b>19</b>	<b>INTERFUND BALANCES AND ACTIVITY</b>
<b>NOTE</b>	<b>20</b>	<b>DISPROPORTIONATE SHARE SETTLEMENT</b>
<b>NOTE</b>	<b>21</b>	<b>MEDICAL CENTER FUND'S OPERATING REVENUES</b>
<b>NOTE</b>	<b>22</b>	<b>OTHER MATTERS</b>
<b>NOTE</b>	<b>23</b>	<b>SUBSEQUENT EVENTS</b>

# **Maricopa County**

## **Notes to the Financial Statements**

### **For the Fiscal Year Ended June 30, 2005**

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#### **NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**

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

For the year ended June 30, 2005, the County implemented the provisions of GASB Statement No. 34, *Basic Financial Statements—Management's Discussion and Analysis—for State and Local Governments* that requires at the applicable transition date the retroactive capitalization and reporting of all major general infrastructure assets. Also, during the year ended June 30, 2005, the County implemented the provisions of GASB Statement No. 40, *Deposit and Investment Risk Disclosures*. GASB Statement No. 40 establishes and modifies the risk disclosures about the County's deposits and investments. The implementation of GASB Statement No. 40 requires only additional disclosures, and had no effect on reported amounts for deposits, investments, net assets, or changes in net assets.

##### **A. Reporting Entity**

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each blended and discretely presented component unit discussed below has a June 30 year-end.

The reporting entity is comprised of the primary government, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, Maricopa County Street Lighting Districts, and the 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 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 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.

## Notes to the Financial Statements (Continued)

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### 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 certificates of participation, lease revenue bonds, and lease trust certificates that evidence undivided proportionate interests in rent payments to be made under the lease agreements, with an option to purchase, between Maricopa County and the Corporation. Since this debt is in substance the County's obligation, these liabilities and resulting assets are reported on the County's financial statements.

### Maricopa County Special Assessment Districts

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

### Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity 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

### Maricopa County Street Lighting Districts

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

The discretely presented component unit follows:

### Housing Authority of Maricopa County

On July 1, 2003, the Housing Authority of Maricopa County became a legally separate entity pursuant to A.R.S. §36-1404. The Housing Authority provides efficient and affordable rental housing to low-income households of Maricopa County. Each member of the Maricopa County Board of Supervisors appoints one member to the Board of Commissioners while the sixth member shall be based on the recommendation of the County Administrative Officer and the seventh member shall be appointed by a majority vote of the Maricopa County Board of Supervisors. The County does not have the ability to impose its will on the Housing Authority. The Housing Authority is a discretely presented component

## Notes to the Financial Statements (Continued)

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unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists.

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

Housing Authority of Maricopa County  
2024 North Seventh Street, Suite 101  
Phoenix, Arizona 85006

### Related Organization

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

### B. Basis of Presentation

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

**Government-wide financial statements** – provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County and between the County and its discretely presented component unit. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental activities and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. 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.



## Notes to the Financial Statements (Continued)

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**Fund financial statements** – provide information about the County's funds, including fiduciary funds and blended component units. Separate statements are presented for the governmental, proprietary, and fiduciary fund categories. The emphasis of fund financial statements is on major governmental and enterprise funds, each displayed in a separate column. All remaining governmental and enterprise funds are aggregated and reported as nonmajor funds. Fiduciary funds are aggregated and reported by fund type.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges and net patient service revenues, in which each party receives and gives up essentially equal values, are reported as operating revenues. Nonoperating revenues, such as subsidies and investment income, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

The County reports the following major governmental funds:

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

The Jail 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 Jail Operations Fund accounts for the jail tax revenue and transfers from the General Fund for maintenance of effort and jail operations expenditures. The Jail Operations Fund transfers monies to the Jail Construction Fund for the construction of the jail facilities. The amount to be transferred to the Jail Construction Fund for any given year is determined through the budget planning process and tied to the jail tax collection projection and construction schedules.

The Lease Revenue Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Trust Certificates, Series 2004; and other long-term obligations. Funding is provided by transfers from the General Fund, intergovernmental revenue from the Maricopa County Special Health Care District, a separate legal entity, and pledged contributions from various donors for the Human Services Campus.

The County reports the following major enterprise funds:

The Medical Center Fund – accounts for the operations of the Maricopa Medical Center, which provides quality, cost competitive health care and health professional education to assure the health security of individuals, families, and the community.

The Maricopa Health Plan Fund – is an ambulatory health care program operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS) which provides monthly capitation revenues based on Acute Health Care program enrollment.

The Arizona Long-Term Care System (ALTCS) Fund – is a managed care, long-term care program operated by Maricopa Managed Care Systems (MMCS). Chronically ill and physically disabled patients receive medical services as a result of an annual contract with the Arizona Health Care Cost Containment System (AHCCCS).

## Notes to the Financial Statements (Continued)

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The County also reports the following fund types:

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

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

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

### C. Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. 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 measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. 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. Proceeds of general long-term debt 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 business-type activities, enterprise funds, and the discretely presented component unit of the County 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 to not 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.

## Notes to the Financial Statements (Continued)

### E. Inventories

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

Inventories of the proprietary funds are recorded as assets when purchased and expensed when consumed. The amount shown on the statement of net assets for the enterprise funds is valued at cost using the first-in, first-out method. The amount shown on the statement of net assets for the internal service funds is valued at cost using the moving average method.

### F. Property Tax Calendar

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

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

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

### G. Capital Assets

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

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

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

TYPE OF ASSETS	ESTIMATED USEFUL LIFE (IN YEARS)		
	PRIMARY GOVERNMENT		DISCRETELY PRESENTED COMPONENT UNIT
Buildings	20	- 50	20 - 30
Infrastructure	25	- 50	
Autos and trucks	3	- 10	7
Other equipment	3	- 20	7

All infrastructure assets are reported on the government-wide financial statements. Infrastructure maintained by the County Department of Transportation consists of roadways, bridges and related assets. These assets will not be depreciated as they are maintained 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

## Notes to the Financial Statements (Continued)

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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.

On July 1, 2004, the County retroactively reported Flood Control District infrastructure assets owned and acquired from July 1, 1980 to June 30, 2001, in compliance with GASB Statement No. 34. See Note 3 – Beginning Balances Restated for additional information. Flood Control District infrastructure assets are accounted for using the straight-line depreciation method with a useful life between 25 and 50 years. For infrastructure assets owned prior to fiscal year 2002, the County used internal records, maintained by the department, to estimate Flood Control's historical cost for these assets.

### H. Investment Income

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

### I. Compensated Absences

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

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements. However, upon retirement, County employees with accumulated sick leave in excess of 1,000 hours are entitled to a \$3,000 bonus. The amount of such bonuses is accrued as a liability.

Compensated absences are substantially paid within one year from fiscal year-end and, therefore, are reported as a current liability on the government-wide financial statements.

## NOTE 2 – REPORTING CHANGES

Beginning in fiscal year 2005, the County established the Sheriff Jail Enhancement (special revenue fund), Sheriff RICO (special revenue fund), and the Trip Reduction (special revenue fund) Funds. All are nonmajor governmental funds. The Child Support Automation (special revenue fund), General Obligation (debt service fund), and Major League Stadium (capital projects fund) Funds were eliminated, as there was no activity to report for fiscal year 2005.

## Notes to the Financial Statements (Continued)

### NOTE 3 – BEGINNING BALANCES RESTATED

On July 1, 2004, Maricopa County restated governmental activities capital assets balances to comply with GASB Statement No. 34 requiring retroactive capitalization of infrastructure assets. As such, the County retroactively reported all Flood Control infrastructure assets for the period July 1, 1980 to June 30, 2001. The capitalization amount was based on estimated historical cost. The depreciation amount for these assets was calculated using the straight-line method and useful lives between 25 and 50 years. As a result of the GASB 34 implementation, capital assets beginning balances were adjusted by \$416,952,842. This includes \$224,108,356 in completed infrastructure, \$5,394,767 in construction in progress, and \$187,449,719 in land. Beginning balance accumulated depreciation was adjusted by \$44,477,180 for depreciation related to these assets. In addition, the County restated beginning capital assets balances for corrections of prior periods resulting from infrastructure assets that were omitted or misclassified. The total restatement for prior period corrections related to Flood Control was \$2,271,450, which includes \$58,969 in land, \$1,633,161 in construction in progress, and \$579,320 in completed infrastructure.

On July 1, 2004, Maricopa County also restated governmental activities capital assets balances for corrections of prior periods resulting from Transportation infrastructure assets that were omitted in prior periods. The total restatement for prior period corrections related to Transportation was \$45,312,455.

Net assets as restated for Governmental Activities for the Flood Control District and the Department of Transportation are as follows:

Net Assets reported as of June 30, 2004	\$ 2,413,350,852
Flood Control adjustments:	
Increase for infrastructure land	187,508,688
Increase for infrastructure construction in progress	7,027,928
Increase for infrastructure completed assets	224,687,676
Decrease for accumulated depreciation	(44,477,180)
Flood Control adjusted net assets	\$ 374,747,112
Transportation adjustments:	
Increase for infrastructure land	\$ 5,732,671
Increase for infrastructure completed assets	39,579,784
Transportation adjusted net assets	\$ 45,312,455
Net assets as of July 1, 2004, as restated	<u>\$ 2,833,410,419</u>

On July 1, 2004, the Housing Authority, a discretely presented component unit, restated beginning net assets for the following: capital assets disposed of in the prior period, but not removed of \$1,877,301; write-off of accounts receivable for expenditures denied by the Department of Housing and Urban Development of \$441,316; adjustment for a note receivable that was not recorded in the prior period of \$2,065,000; and elimination of interest receivable that was deemed to be uncollectible of \$410,433.

The beginning net assets of the Housing Authority Component Unit were adjusted for the above as follows:

Housing Authority net assets as of June 30, 2004	\$ 30,181,979
Adjust to eliminate prior period capital assets (net)	(1,877,301)
Write-off accounts receivable	(441,316)
Adjust for note receivable not reported in prior period	2,065,000
Write-off interest receivable	(410,433)
Housing Authority net assets as of July 1, 2004, as restated	<u>\$ 29,517,929</u>

# Notes to the Financial Statements

## (Continued)

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

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

Fund balances – total governmental funds	\$ 813,323,727
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Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.

Land	\$ 482,071,568
Buildings and improvements	1,242,262,833
Machinery and equipment	183,623,207
Infrastructure	759,669,394
Construction in progress	163,344,073
Accumulated depreciation	(393,061,514)
Net governmental funds capital assets at June 30, 2005	\$ 2,437,909,561

Other assets 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, 2005	\$ 7,434,115
Deferred revenue for grant revenues receivable at June 30, 2005	18,651,513
Deferred revenue for contributions received at June 30, 2005	2,825,000
	\$ 28,910,628

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.

\$ 15,400,001
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Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2005, and therefore, are not reported in the funds.

Noncurrent lease revenue bonds due in more than one year at June 30, 2005	\$ (91,793,067)
Lease trust certificates due in more than one year at June 30, 2005	(10,812,000)
Certificates of participation due in more than one year at June 30, 2005	(5,115,000)
Stadium District revenue bonds payable at June 30, 2005	(52,735,000)
Stadium District contractual obligations payable at June 30, 2005	(4,428,888)
Special assessment debt with governmental commitment payable at June 30, 2005	(206,925)
Deferred issuance cost at June 30, 2005	3,644,801
Bond premium payable at June 30, 2005	(7,172,286)
Governmental funds capital leases payable at June 30, 2005	(13,272,763)
Governmental funds installment purchase agreements payable at June 30, 2005	(892,254)
Claims and judgments payable at June 30, 2005	(10,499,580)
Governmental funds compensated absences payable at June 30, 2005	(38,898,507)
Accrued interest payable at June 30, 2005	(241,831)
	\$ (232,423,300)

Net assets of governmental activities	\$ 3,063,120,617
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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	\$ 100,552,171
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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	\$ 170,090,619
Government-wide depreciation expense for the year ended June 30, 2005	(52,185,588)
Add: Internal service funds depreciation expense for the year ended June 30, 2005	854,708
	<u>\$ 118,759,739</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.

Net value of disposed capital assets for the year ended June 30, 2005	\$ (25,127,030)
Adjustment for the net value of assets capitalized in the current year but acquired in prior years	3,495,855
Construction in progress, expenditures not capitalized, deletions or infrastructure assets transferred to other municipalities	(27,085,022)
Donations of infrastructure assets	24,979,969
Net value of capital asset transfer from the Medical Center	25,713,474
	<u>\$ 1,977,246</u>

Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Grant revenues earned during the year ended June 30, 2005	\$ 8,869,710
Property taxes earned during the year ended June 30, 2005	(168,422)
Contribution revenue earned during the year ended June 30, 2005	(35,000)
	<u>\$ 8,666,288</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 bonds	\$ 13,902,923
Principal payments on lease trust certificates	1,188,000
Proceeds from capital leases	(8,384,655)
Premium on bonds	759,174
Principal payments on certificates of participation	385,000
Principal payments on capital leases	5,585,117
Principal payments on installment purchase agreements	197,980
Debt transfer from Medical Center	(21,797,659)
Deferred issuance costs	(404,804)
Proceeds from issuance of lease trust certificates	(12,000,000)
Accrued interest payable on long-term debt	5,476
	<u>\$ (20,563,448)</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 until paid. In addition, some cash outlays, such as purchases of inventories, are reported as expenditures in the governmental funds when purchased. In the Statement of Activities, however, they are expensed when consumed.

Increase in employee compensation payable	\$ (3,262,941)
Increase in inventories	1,426,907
Decrease in claims and judgments payable	9,490,420
	<u>\$ 7,654,386</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 revenue of internal service funds is reported with governmental activities.

Change in net assets of governmental activities	<u>\$ 229,710,198</u>
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# Notes to the Financial Statements

## (Continued)

### NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2005, the following funds reported deficits in fund balances or net assets.

FUND	DEFICIT
<b>Governmental Funds:</b>	
Accommodation Schools	\$ 1,319,889
Adult Probation Grants	464,724
CDBG Housing Trust	5,197,072
Clerk of Court Grants	135,620
County Attorney Grants	322,782
Emergency Management	58,984
Environmental Services Grants	685,970
Human Services Grants	4,589,751
Juvenile Probation Grants	732,467
Medical Examiner Grants	249,013
Public Defender Training	3,206
Public Health	4,467,855
Sheriff Grants	747,526
Sheriff RICO	25,532
Superior Court Grants	43,691
Transportation Grants	349,783
Trip Reduction	1,221,550
<b>Proprietary Funds:</b>	
Maricopa Health Plan	\$ 20,668,590
ALTCS	6,760,609
Non-AHCCCS Health Plans	3,496,967
Equipment Services	2,107,671
Risk Management	12,702,851

The deficits in fund balances or net assets for Adult Probation Grants, CDBG Housing Trust, Clerk of Court Grants, County Attorney Grants, Emergency Management, Environmental Services Grants, Human Services Grants, Juvenile Probation Grants, Medical Examiner Grants, Public Health, Sheriff Grants, Sheriff RICO, Superior Court Grants, Transportation Grants, and Trip Reduction 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 deficits in net assets for the Maricopa Health Plan, ALTCS and Non-AHCCCS Health Plans Funds will be corrected in fiscal year 2006 as the County has transferred or closed these health plans. See Note 23 – Subsequent Events for additional information.

The Risk Management Fund deficit is the result of the County Board of Supervisors electing to not fund the Risk Management Fund's unpaid claims. Consequently, the Risk Management Fund only billed user departments for operating costs and administrative expenses from fiscal year 1996 to fiscal year 1999, resulting in a fund deficit of \$23,321,519 at June 30, 1999. On July 1, 1999, Risk Management began billing user departments for actuarially determined paid claim estimates.

The remaining deficits in fund balances or net assets resulted from operations during the year and are expected to be corrected through normal operations in fiscal year 2006.



# Notes to the Financial Statements

## (Continued)

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### NOTE 6 – DEPOSITS AND INVESTMENTS

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

#### Credit risk

Statutes have the following requirements for credit risk:

1. Commercial paper must be rated P1 by Moody's investors service or A1 or better by Standard and Poor's rating service.
2. Corporate bonds, debentures, and notes must be rated A or better by Moody's investors service or Standard and Poor's rating service.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

#### Custodial credit risk

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

#### Concentration of credit risk

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

#### Interest rate risk

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

#### Foreign currency risk

Statutes do not allow foreign investments.

**Deposits** - At June 30, 2005, the carrying amount of the County's deposits was \$72,118,384, and the bank balance was \$77,048,297. 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.

At June 30, 2005, \$71,126,877 of the County's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$	854,854
Uninsured with collateral held by the pledging financial institution		70,272,023
Total	\$	<u>71,126,877</u>

## Notes to the Financial Statements (Continued)

**Investments** – The County's investments at June 30, 2005, were as follows:

Investment Type	Amount
U.S. Treasury securities	\$ 1,525,499
U.S. agency securities	2,645,591,167
Mutual funds with trustee	8,376,656
Guaranteed investment contracts	9,360,503
Other Investments	5,992,731
	<u>\$ 2,670,846,556</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 can also invest in commercial paper and corporate bonds with ratings that meet the statutory requirements specified above. At June 30, 2005, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody's	\$ 1,881,165,791
U. S. agency securities	P1	Moody's	724,465,376
U. S. agency securities	Unrated	Not applicable	39,960,000
Mutual funds with trustee	Aaa	Moody's	8,376,656
			<u>\$ 2,653,967,823</u>

The \$39,960,000 of U.S. agency securities are discount notes issued by the Federal Agricultural Mortgage Corporation (FAMC). As specified in the FAMC Offering Circular, these discount notes were not, and are not expected to be, rated by any credit rating agency. The \$5,992,731 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 disclose the credit risk 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. However, the County does maintain investments in outside accounts that are uninsured and not registered in the County's name. At June 30, 2005, the County had \$8,376,656 in mutual funds held by the trustee that were uninsured and not registered in the County's name. These investments are managed by the trustee in accordance with the trust agreement. The \$5,992,731 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 disclose the custodial credit risk 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, 2005, were in the Federal Home Loan Bank, the Federal National Mortgage Association, and the Federal Home Loan Mortgage Corporation. These investments were 50.6 percent, 29.7 percent, and 13.3 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, 2005, the County had the following investments in debt securities.

## Notes to the Financial Statements (Continued)

Investment Type	Amount	Investment Maturities			
		Less than 1 Year	1 – 5 Years	6 – 10 Years	More than 10 Years
U.S. Treasury securities	\$ 1,525,499	\$ 1,525,499	\$	\$	\$
U.S. agency securities	2,645,591,167	1,048,731,718	1,595,859,449	1,000,000	
Mutual funds with trustee	8,376,656	8,376,656			
Guaranteed investment contracts	9,360,503				9,360,503
	<u>\$ 2,664,853,825</u>	<u>\$ 1,058,633,873</u>	<u>\$ 1,595,859,449</u>	<u>\$ 1,000,000</u>	<u>\$ 9,360,503</u>

The \$5,992,731 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 disclose the interest rate risk requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

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

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

Cash, deposits and investments:						
Cash on hand			\$	107,045		
Amount of deposits				72,118,384		
Amount of investments				2,670,846,556		
Total			\$	<u>2,743,071,985</u>		
	<b>Governmental Activities</b>	<b>Business-Type Activities</b>	<b>Investment Trust Fund</b>	<b>Agency Fund</b>	<b>Component Unit</b>	<b>Total</b>
Statement of Net Assets:						
Cash in bank and on hand	\$ 2,085,023	\$ 500	\$	\$35,901,326	\$ 1,061,527	\$ 39,048,376
Cash and investments held by County Treasurer	790,590,879	27,644,949	1,842,248,762			2,660,484,590
Cash and investments held by trustee	43,531,742	7,277				43,539,019
Total	<u>\$ 836,207,644</u>	<u>\$ 27,652,726</u>	<u>\$ 1,842,248,762</u>	<u>\$35,901,326</u>	<u>\$ 1,061,527</u>	<u>\$ 2,743,071,985</u>

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

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

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

## Notes to the Financial Statements (Continued)

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool the Board of Supervisors authorized \$3,062,532 of interest earned in certain other funds to be transferred to the General Fund.

Substantially, all deposits and investments of County's primary government are included in the County Treasurer's investment pool, except for \$49,005,514 of deposits, \$1,525,499 of investments in U.S. Treasury securities, \$8,223,947 of U.S. agency securities, \$8,376,656 of mutual funds with trustee, \$9,360,503 of guaranteed investment contracts, and \$5,992,731 of other investments. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 6 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rates	Maturities	Reported Amount
U. S. agency securities	\$ 2,615,983,965	1.65 – 4.25%	7/05 – 3/08	\$ 2,637,367,220

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

Statement of net assets	
Assets	\$ 2,672,804,629
Liabilities	
Net assets	<u>\$ 2,672,804,629</u>
Net assets held in trust for:	
Internal participants	\$ 822,418,268
External participants	1,850,386,361
Total net assets held in trust	<u>\$ 2,672,804,629</u>
Statement of changes in net assets	
Total additions	\$ 20,176,048,283
Total deductions	19,742,555,934
Net increase/(decrease)	<u>433,492,349</u>
Net assets held in trust:	
July 1, 2004	2,239,312,280
June 30, 2005	<u>\$ 2,672,804,629</u>

## NOTE 8 – RECEIVABLES

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

	Governmental Funds				Total
	General Fund	Jail Operations Fund	Lease Revenue Fund	Other Governmental Funds	
Receivables:					
Taxes	\$ 9,156,301	\$ 358,771	\$ 154,498	\$ 1,921,318	\$ 11,077,619
Accrued interest	2,034,088			1,314,464	3,861,821
Special assessments				200,201	200,201
Pledged			4,860,000		4,860,000
Total receivables	<u>\$ 11,190,389</u>	<u>\$ 358,771</u>	<u>\$ 5,014,498</u>	<u>\$ 3,435,983</u>	<u>\$ 19,999,641</u>

## Notes to the Financial Statements (Continued)

	Proprietary Funds				
	Maricopa Health Plan	ALTCS	Other Enterprise Funds	Internal Service Funds	Total
Receivables:					
Accounts	\$ 15,031,280	\$ 12,079,962	\$	\$	\$ 27,111,242
Accrued interest			69,277	242,850	312,127
Total receivables	<u>\$ 15,031,280</u>	<u>\$ 12,079,962</u>	<u>\$ 69,277</u>	<u>\$ 242,850</u>	<u>\$ 27,423,369</u>

### Discretely presented component unit:

Receivables as of year-end for the Housing Authority, including the applicable allowances for uncollectible accounts, are shown as follows:

	Component Unit Housing Authority
Receivables, as restated:	
Accounts	\$ 1,584,560
Tenant	17,414
Notes receivable	<u>5,065,000</u>
Gross receivables	6,666,974
Less: allowance for uncollectibles	<u>(12,538)</u>
Net total receivables	<u>\$ 6,654,436</u>

In December 2001, the Housing Authority made a loan to develop apartments for low-income residents in Avondale, Arizona. As of June 30, 2005, the Housing Authority had a note receivable of \$3,000,000 with an interest rate of 5.5% of which interest is accrued until paid in full. The note receivable will be repaid in full on December 14, 2051, or when the property is sold.

In July 2003, the Housing Authority made a loan to revitalize housing units to provide housing opportunities for low-income residents. As of June 30, 2005, the Housing Authority had a note receivable of \$2,065,000 with an interest rate of 5.85% of which interest is accrued until paid in full. The note receivable will be repaid in full on May 31, 2019, or when the property is sold.

## NOTE 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2005, of \$190,282,099, as reported on the Governmental Funds balance sheet, include \$71,284,225, \$14,950,026 and \$16,630,413 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively; \$21,766,966 in jail tax collected by the State but not received by the County; \$912,002 in rental car surcharge collected by the State but not received by the County; \$23,393,588 in various Federal and State grants; \$3,632,968 due from other governments for prisoner detention and police services; \$12,111,542 due from cities and towns for Flood Control District and Transportation Department intergovernmental agreements; and \$201,578 in miscellaneous receivables from Federal, State and local governments.

In addition, the County reported \$25,398,791 for debt service reimbursements due from the Maricopa County Special Health Care District, a separate legal entity. The amount is reported in the Lease Revenue Fund and is deferred, as it is not considered earned and available to finance expenditures of the current period. On January 1, 2005, Maricopa County transitioned the Medical Center, a major enterprise fund, to the Maricopa County Special Health Care District. As a result of the transition, the Medical Center transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The Maricopa County Special Health Care District will pay the debt obligations per the terms of an Intergovernmental Agreement which coincide with the future principal and interest payments to July 1, 2015. See Note 13 – Long-term Liabilities for additional information regarding the amounts transferred.

## Notes to the Financial Statements (Continued)

### NOTE 10 – INTERGOVERNMENTAL LOANS

The County reported \$340,064 as an intergovernmental loan from the Maricopa County Special Health Care District. The intergovernmental loan represents monies owed from the District to the General Fund for early extinguishment of certain debt in advance of maturity and paid semi-annually until July 1, 2010, at which time the loan will be paid in full. In prior fiscal years, this amount was reported as an advance to other funds, but was reclassified when the Medical Center was transitioned to the Maricopa County Special Health Care District. See Note 13 – Long-term Liabilities for additional information.

On June 8, 2005, the County approved a \$20,780,350 Assistance Package Intergovernmental Agreement for the Maricopa County Special Health Care District, a separate legal entity. The assistance package included restructuring the terms of a \$15 million one-year working capital line of credit to a ten-year loan with the first five years interest free and all due and payable on August 1, 2015. At June 30, 2005, the Maricopa County Special Health Care District paid the County working capital line of credit in full and the County did not recognize an intergovernmental loan. On July 1, 2005, the County provided the loan to the District and will accordingly recognize an intergovernmental loan in fiscal year 2006. The assistance package also provided for a \$5,347,350 loan to the District for AHCCCS equity requirements and miscellaneous reimbursement of expenditures of \$433,000 that will be funded by the County in fiscal year 2006. See Note 23 – Subsequent Events for additional information.

### NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2005, was as follows:

	Balance July 1, 2004 as restated	Increases	Decreases	Balance June 30, 2005
<b>Governmental activities:</b>				
Nondepreciable assets:				
Land	\$ 461,186,703	\$ 24,985,105	\$ 4,100,240	\$ 482,071,568
Construction in progress	175,557,983	126,810,887	139,024,797	163,344,073
Infrastructure	496,074,312	47,352,746	8,592,815	534,834,243
Total capital assets not being depreciated	1,132,818,998	199,148,738	151,717,852	1,180,249,884
Depreciable assets:				
Buildings and improvements	1,128,530,973	127,828,606	13,773,097	1,242,586,482
Machinery and equipment	171,847,818	29,888,521	9,896,393	191,839,946
Infrastructure	224,835,151			224,835,151
Total	1,525,213,942	157,717,127	23,669,490	1,659,261,579
Less accumulated depreciation for:				
Buildings and improvements	178,494,672	46,633,256	2,445,616	222,682,312
Machinery and equipment	114,604,798	19,917,874	8,737,009	125,785,663
Infrastructure	44,484,144	4,585,409		49,069,553
Total	337,583,614	71,136,539	11,182,625	397,537,528
Total capital assets being depreciated, net	1,187,630,328	86,580,588	12,486,865	1,261,724,051
Governmental activities capital assets, net	\$ 2,320,449,326	\$ 285,729,326	\$ 164,204,717	\$ 2,441,973,935

## Notes to the Financial Statements (Continued)

	Balance July 1, 2004 as restated	Increases	Decreases	Balance June 30, 2005
<b>Business-type activities:</b>				
Nondepreciable assets:				
Land	\$ 2,909,679	\$	\$ 1,722,193	\$ 1,187,486
Construction in progress	8,897,465	2,006,725	10,904,190	
Total capital assets not being depreciated	11,807,144	2,006,725	12,626,383	1,187,486
Depreciable assets:				
Buildings and improvements	104,732,059	166,928	104,835,425	63,562
Machinery and equipment	95,247,859	2,273,027	84,664,454	12,856,432
Total	199,979,918	2,439,955	189,499,879	12,919,994
Less accumulated depreciation for:				
Buildings and improvements	46,857,287	2,244,812	49,038,537	63,562
Machinery and equipment	68,256,170	7,462,691	63,179,800	12,539,061
Total	115,113,457	9,707,503	112,218,337	12,602,623
Total capital assets being depreciated, net	84,866,461	(7,267,548)	77,281,542	317,371
Business-type activities capital assets, net	\$ 96,673,605	\$ (5,260,823)	\$ 89,907,925	\$ 1,504,857
<b>Discretely presented component unit:</b>				
Housing Authority of Maricopa County				
Nondepreciable assets:				
Land	\$ 4,830,082	\$	\$	\$ 4,830,082
Construction in progress	2,465,577	370,278	441,316	2,394,539
Total capital assets not being depreciated	7,295,659	370,278	441,316	7,224,621
Depreciable assets:				
Buildings and improvements	37,890,905	441,316		38,332,221
Machinery and equipment	505,809	95,461	24,008	577,262
Less accumulated depreciation	22,440,244	1,305,731	17,158	23,728,817
Total capital assets being depreciated, net	15,956,470	(768,954)	6,850	15,180,666
Discretely presented component unit capital assets, net	\$ 23,252,129	\$ (398,676)	\$ 448,166	\$ 22,405,287

On July 1, 2004, Maricopa County restated beginning capital assets balances for governmental activities by \$372,475,662, net of accumulated depreciation, for the retroactive reporting of Flood Control infrastructure assets for the period July 1, 1980 through June 30, 2001, as required by GASB Statement No. 34. In addition, the County restated beginning capital assets balances for prior period corrections in Transportation and Flood Control infrastructure assets in the amounts of \$45,312,455 and \$2,271,450, respectively. Furthermore, the beginning capital assets balances for the Housing Authority, a discretely presented component unit, were restated due to the elimination of prior period net capital assets of \$1,877,301. See Note 3 – Beginning Balances Restated for additional information.

On January 1, 2005, Maricopa County transitioned the Medical Center, a major enterprise fund, to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. As a result of this transition, certain capital assets with a net value of \$25,713,474 were transferred to governmental activities and are reported as increases. The Medical Center's remaining capital assets having a net value of \$64,194,451 were transitioned to the Maricopa County Special Health Care District. See Note 22 – Other Matters for additional information.

## Notes to the Financial Statements (Continued)

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Depreciation expense was charged to functions/programs as follows:

Government activities:		
General government	\$	8,480,605
Public safety		26,912,557
Highways and streets		3,121,536
Health, welfare and sanitation		1,581,590
Culture and recreation		10,844,913
Education		389,679
Internal service funds		854,708
Total governmental activities depreciation expense	\$	<u>52,185,588</u>
Business-type activities:		
Medical Center	\$	6,491,561
Arizona Long-Term Care System		3,164,273
Other		51,669
Total business-type activities depreciation expense	\$	<u>9,707,503</u>

The depreciation expense charged to governmental activities is less than accumulated depreciation increases because of assets transferred from the Medical Center Fund to the general government. These assets had existing accumulated depreciation of \$18,950,951, which is accounted for in the accumulated depreciation increases, but does not constitute current year depreciation expense.

### NOTE 12 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2005, 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, Construction and Maintenance of Adult and Juvenile Jail Facilities, and Construction of Various County Facilities.

#### Transportation Construction Projects

At June 30, 2005, the Maricopa County Transportation Department had contractual commitments of \$23,524,497 for construction of various highway projects. The related estimated cost of completion for these projects amounted to \$273,382,354. 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, 2005, the Maricopa County Flood Control District had contractual commitments of \$19,753,048 for the construction of various flood control projects. The related estimated cost of completion for these projects amounted to \$252,868,000. 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 capital projects fund).

#### Construction and Maintenance of Adult and Juvenile Jail Facilities

On November 3, 1998, at the general election, the voters approved a 1/5 of one-cent sales tax to begin January 1, 1999, for the construction and maintenance of adult and juvenile jail facilities. The tax shall continue in effect until \$900 million of revenue is collected, but in no event more than nine years.

On November 5, 2002, at the general election, the voters approved an extension of the existing jail sales tax of 1/5 of one-cent for jail facilities and programs. The extended tax shall be levied beginning the month following the expiration of the previous tax as approved by the voters in 1998.



## Notes to the Financial Statements (Continued)

At June 30, 2005, Maricopa County had contractual commitments of \$2,733,161 for projects in the Jail Construction Fund (nonmajor capital projects fund). The related estimated cost of completion for these projects was \$96,526,638.

### Construction of Various County Facilities

At June 30, 2005, Maricopa County had contractual commitments of \$36,506,360 related to major capital projects financed by the Lease Revenue Bonds, Series 2001. The related estimated cost of completion for these projects was \$57,961,120. These projects are accounted for in the County Improvement Fund (nonmajor governmental fund). The County had additional contractual commitments of \$636,105 relating to major capital projects accounted for in the Intergovernmental Capital Projects Fund (nonmajor governmental fund) and the General Fund County Improvement Fund (nonmajor governmental fund) and funded predominantly through transfers from the General Fund. The related estimated cost of completion for these projects was \$124,196,083.

## NOTE 13 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2005.

	Balance July 1, 2004	Additions	Reductions	Transfers in (out)	Balance June 30, 2005	Due Within One Year
<b>Governmental activities:</b>						
Bonds, loans, and other payables:						
General obligation bonds	\$ 20,165,000	\$	\$ 20,165,000	\$	\$	\$
Lease revenue bonds	93,569,382		7,675,306	15,207,425	101,101,501	9,308,434
Lease trust certificates		12,000,000	1,188,000		10,812,000	1,361,000
Certificates of participation				5,500,000	5,500,000	385,000
Stadium District revenue refunding bonds	55,225,000		2,490,000		52,735,000	2,685,000
Stadium District contractual obligations	6,428,888		2,000,000		4,428,888	
Special assessment debt with governmental commitment	343,102		107,644		235,458	70,126
Capital leases	10,820,105	8,384,655	5,697,127		13,507,633	6,123,397
Installment purchase agreements			197,980	1,090,234	892,254	346,052
Total bonds, loans, and other payables	186,551,477	20,384,655	39,521,057	21,797,659	\$189,212,734	\$ 20,279,009
Plus: bond premium	7,931,460		759,174		7,172,286	
Total bonds, loans, and other payables	194,482,937	20,384,655	40,280,231	21,797,659	196,385,020	20,279,009
Other liabilities:						
Claims and judgments payable	19,990,000		9,490,420		10,499,580	970,880
Reported and incurred but not reported claims	47,671,763	49,194,777	42,295,054		54,571,486	24,230,882
Total other liabilities	67,661,763	49,194,777	51,785,474		65,071,066	25,201,762
Governmental activities long-term liabilities	<u>\$ 262,144,700</u>	<u>\$ 69,579,432</u>	<u>\$ 92,065,705</u>	<u>\$ 21,797,659</u>	<u>\$261,456,086</u>	<u>\$45,480,771</u>
<b>Business-type activities:</b>						
Bonds and other payables:						
Lease revenue bonds	\$ 16,670,618	\$	\$ 1,419,694	\$ (15,207,425)	\$ 43,499	\$ 6,566
Certificates of participation	5,865,000		365,000	(5,500,000)		
Installment purchase agreements	1,252,049	390,884	552,699	(1,090,234)		
Advances from other funds	493,243		420,243		73,000	12,166
Total bonds and other payables	24,280,910	390,884	2,757,636	(21,797,659)	116,499	18,732
Other liabilities:						
Liability for closure and postclosure costs	10,613,494		750,505		9,862,989	332,807
Total other liabilities	10,613,494		750,505		9,862,989	332,807
Business-type activities long-term liabilities	<u>\$ 34,894,404</u>	<u>\$ 390,884</u>	<u>\$ 3,508,141</u>	<u>\$ (21,797,659)</u>	<u>\$ 9,979,488</u>	<u>\$ 351,539</u>

## Notes to the Financial Statements (Continued)

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On January 1, 2005, the Medical Center was transitioned to the Maricopa County Special Health Care District, a separate legal entity that is not part of the County's reporting entity. The long-term debt obligations, as previously reported in the Medical Center Fund, a major enterprise fund, which include lease revenue bonds of \$15,207,425, certificates of participation of \$5,500,000, and installment purchase agreements of \$1,090,234, were transferred to governmental activities as they are the responsibility of the County. The County will continue to pay the debt service including principal and interest when due and will be reimbursed by the Maricopa County Special Health Care District pursuant to the District's intergovernmental agreement with the County. See Note 9 – Due From Other Governmental Units and Note 22 – Other Matters for additional information.

In addition, Medical Center advances from other funds at December 31, 2004 of \$408,077 were reclassified as intergovernmental loans upon the Medical Center's transition to the Maricopa County Special Health Care District. These advances represent monies owed to the General Fund from the Medical Center for early extinguishment of certain debt in advance of maturity in fiscal year 2004. See Note 10 – Intergovernmental Loans for additional information.

Bonds, loans, and other payables were as follows at June 30, 2005:

### **General Obligation Bonds**

General obligation bonds are direct obligations of the government. Prior to issuance, general obligation bonds have a majority vote approval from the County residents. Principal and interest are payable from secondary property taxes levied on all taxable property within the County without limitation as to rate or amount. The bonds are generally callable and the interest is payable semiannually. On July 1, 2004, the County paid in full the outstanding \$20,165,000 General Obligation Bonds debt service requirements. As of June 30, 2005, the County does not have any outstanding General Obligation Bonds.

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, 2005, the allowable six percent limit was \$1,804,019,200 and the fifteen percent limit \$4,510,048,001.

### **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, construction, 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 or after July 1, 2012, are subject to optional redemption in increments of \$5,000 on July 1, 2011, or any date thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

On December 3, 2003, the Maricopa County Public Finance Corporation issued \$16,880,000 of Lease Revenue Refunding Bonds for the current refunding of various certificates of participation (series 2000, 1996, 1994, and 1993), capital leases, and an installment purchase contract, which were legally defeased as of June 1, 2004. The County will be obligated to make lease payments to extinguish the refunding debt when due until all lease payments under the lease have been paid. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County.

## Notes to the Financial Statements (Continued)

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.

The following Lease Revenue Bonds were outstanding as of June 30, 2005:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2005
2001 Lease Revenue Bonds	\$ 124,855,000	3.65 – 5.50%	7-1-05/15	\$ 87,580,000
2003 Lease Revenue Refunding Bonds	16,880,000	2.50 – 4.00%	7-1-05/12	13,565,000
Total	<u>\$ 141,735,000</u>			<u>\$ 101,145,000</u>

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

Year Ending June 30	Governmental Activities			Business-Type Activities		
	Lease Revenue Bonds					
	Principal	Interest	Total	Principal	Interest	Total
2006	\$ 9,308,434	\$ 4,874,068	\$ 14,182,502	\$ 6,566	\$ 1,291	\$ 7,857
2007	9,498,024	4,434,264	13,932,288	6,976	1,021	7,997
2008	8,477,750	4,044,588	12,522,338	7,250	791	8,041
2009	8,592,477	3,671,791	12,264,268	7,524	587	8,111
2010	8,890,076	3,238,803	12,128,879	4,924	394	5,318
2011 – 15	46,069,740	9,076,726	55,146,466	10,259	319	10,578
2016	10,265,000	278,525	10,543,525			
Total	\$ 101,101,501	\$ 29,618,765	\$ 130,720,266	\$ 43,499	\$ 4,403	\$ 47,902

### Lease Trust Certificates

On August 1, 2004, the County and the Maricopa County Public Finance Corporation entered into a lease purchase agreement in which the land, conveyed to the Maricopa County Public Finance Corporation by the County, and financed improvements related to the Human Services Campus will be leased to the County. On August 28, 2004, the Maricopa County Public Finance Corporation authorized the issuance of Lease Trust Certificates representing proportionate interests in semiannual lease payments for an amount not to exceed \$15,000,000 to provide financing for the construction of improvements for a Human Services Campus public health clinic. The lease purchase agreement contains a purchase option at the end of the lease term similar to a capital lease, does not constitute indebtedness of the County under the Constitutional debt limit, and does not require voter approval. The County is responsible for the principal and interest payments for the amount of the certificates issued under the lease purchase agreement.

The certificates, having a fixed rate of 4.165% with final maturities on June 1, 2012, will be issued on an as needed basis. During the year ended June 30, 2005, certificates totaling \$12,000,000 of the authorized \$15,000,000 were issued. The lease purchase agreement provides that the debt service requirements on the amount of outstanding Lease Trust Certificates be re-amortized for any additional debt issued up to the authorized amount.

As of June 30, 2005, the outstanding Lease Trust Certificates and annual debt service requirements to maturity are as follows:

## Notes to the Financial Statements (Continued)

Year Ending June 30	Governmental Activities	
	Principal	Interest
2006	\$ 1,361,000	\$ 449,615
2007	1,420,000	393,625
2008	1,478,000	334,483
2009	1,539,000	272,926
2010	1,604,000	208,828
2011 – 12	3,410,000	214,492
Total	<u>\$ 10,812,000</u>	<u>\$ 1,873,969</u>

### 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.

The following Certificates of Participation were outstanding at June 30, 2005:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2005
2000 Certificates of Participation	<u>\$ 6,975,000</u>	4.75 – 5.50%	7-1-05/15	<u>\$ 5,500,000</u>

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

Year Ending June 30	Governmental Activities	
	Principal	Interest
2006	\$ 385,000	\$ 271,786
2007	400,000	253,043
2008	420,000	233,258
2009	445,000	212,170
2010	465,000	189,759
2011 – 15	2,740,000	555,147
2016	645,000	17,737
Total	<u>\$ 5,500,000</u>	<u>\$ 1,732,900</u>

### 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.

## Notes to the Financial Statements (Continued)

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.

The Stadium District had the following revenue bonds outstanding at June 30, 2005:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2005
2002 Revenue Refunding Bonds	<u>\$ 58,225,000</u>	5 – 5.375%	6-1-06/19	<u>\$ 52,735,000</u>

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

Year Ending June 30	Governmental Activities	
	Stadium District Revenue Bonds	
	Principal	Interest
2006	\$ 2,685,000	\$ 2,737,592
2007	2,820,000	2,603,345
2008	2,960,000	2,462,344
2009	3,105,000	2,314,344
2010	3,260,000	2,159,094
2011 – 15	18,850,000	8,252,244
2016 – 19	<u>19,055,000</u>	<u>2,627,568</u>
TOTAL	<u>\$ 52,735,000</u>	<u>\$ 23,156,531</u>

In prior years, the Stadium District defeased senior 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 the defeased bonds are not included in the County's financial statements. At June 30, 2005, \$8,335,000 of bonds outstanding are considered defeased as summarized below.

Refunded in Prior Years		
Issue	Outstanding Principal	Call Date
1996 Senior Bonds	<u>\$ 8,335,000</u>	July 1, 2006

### Stadium District Contractual Obligations

On February 17, 1994, the Stadium District entered into an agreement with the Arizona Diamondbacks (Team) to provide for the financing of a portion of the costs of acquisition and construction of a new major league baseball stadium. In connection with the agreement, the Stadium District committed to provide up to \$253,000,000 for the cost of the new stadium. The \$253,000,000 was funded through the use of \$238,000,000 of the special sales tax levy. Under the Facility Development Agreement for the major league baseball stadium, the Stadium District was obligated to obtain a loan in the amount not to exceed \$15 million to pay for part of the Stadium District's portion of construction costs. The Team agreed to include the Stadium District loan in its financing in order to allow the Stadium District to obtain more favorable financing terms, and the Stadium District agreed to repay the Team for this increase in the Team's borrowing. At June 30, 2005, the Stadium District had contractual commitments outstanding of \$4,428,888 with a fixed interest rate of 7.15%.

## Notes to the Financial Statements

### (Continued)

Annual debt service requirement to maturity for Stadium District contractual commitments are as follows:

Year Ending June 30	Governmental Activities	
	Stadium District Contractual Obligations	
	Principal	Interest
2006	\$	\$ 316,841
2007		316,841
2008		316,841
2009		316,841
2010		316,841
2011 – 15	2,222,224	1,266,251
2016 – 19	2,206,664	314,058
Total	<u>\$ 4,428,888</u>	<u>\$ 3,164,514</u>

### Special Assessment Debt With Governmental Commitment

Special assessment bonds are payable from assessments collected from property owners benefited by the respective improvements. The proceeds were used to finance construction in these districts. 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.

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

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2005
Fairview Lane	\$ 59,379	9.000%	1-1-06	\$ 5,082
Fairview Lane East	60,657	9.000%	1-1-06/07	7,250
Queen Creek Water	301,960	4.875%	7-1-05/17	56,252
White Fence Farms	185,810	9.000%	1-1-06/07	24,195
104 <sup>th</sup> Place/University	83,236	9.000%	1-1-06/07	14,086
Central Avenue	301,905	9.000%	1-1-06/09	46,207
Billings Street	14,004	9.000%	1-1-06/08	2,280
Marquerite Drive	60,670	9.000%	7-1-05/11	26,053
7 <sup>th</sup> Street North	60,059	8.000%	1-1-06/14	54,053
Total	<u>\$ 1,127,680</u>			<u>\$ 235,458</u>

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

Year Ending June 30	Governmental Activities	
	Special Assessment	
	Principal	Interest
2006	\$ 70,126	\$ 16,944
2007	47,385	12,509
2008	15,453	8,576
2009	32,899	7,180
2010	5,819	4,632
2011 – 15	53,323	10,525
2016 – 18	10,453	765
Total	<u>\$ 235,458</u>	<u>\$ 61,131</u>

## Notes to the Financial Statements (Continued)

### Capital Leases

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

	Governmental Activities
Audio/Visual Systems	\$ 56,502
Computer Systems and Equipment	7,903,829
Communications Equipment	519,240
Library Bookmobile	207,720
Medical Equipment	186,793
Printing Equipment	125,290
Total Leased Capital Assets	8,999,374
Accumulated Depreciation	(2,885,830)
Net Value of Leased Capital Assets	<u>\$ 6,113,544</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 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, 2005.

Year Ending June 30	Governmental Activities
2006	\$ 6,405,779
2007	5,078,806
2008	2,436,634
2009	27,195
2010	18,130
Total minimum lease payments	13,966,544
Amount representing interest	(458,911)
Present value of net minimum lease payments	<u>\$ 13,507,633</u>

The present value of net minimum lease payments at June 30, 2005, of \$13,507,633 exceeds the total of leased capital assets of \$6,113,544 because a significant portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

### Installment Purchase Contracts Payable

The County has entered into installment purchase contracts payable for the acquisition of medical equipment at a total purchase price of \$2,382,705.

	Governmental Activities
Medical Equipment	\$ 2,382,705
Accumulated Depreciation	(1,541,760)
Net Value of Installment Purchase Capital Assets	<u>\$ 840,945</u>

The following schedule details debt service requirements to maturity for the County's installment purchase contracts payable at June 30, 2005.

## Notes to the Financial Statements (Continued)

Year Ending June 30	Governmental Activities
2006	\$ 378,731
2007	358,051
2008	208,863
Total minimum payments	945,645
Amount representing interest	(53,391)
Present value of net minimum payments	<u>\$ 892,254</u>

### Funding Source for Governmental Activities Liabilities

#### Governmental Funds Liabilities

Lease revenue bonds

Lease trust certificates

Certificates of participation

Stadium District revenue bonds

Stadium District contractual obligations

Special assessment debt with governmental commitment

Capital leases

Installment purchase agreements

Claims and judgments payable

Reported and incurred but not reported claims

#### Funding Source

Lease Revenue Fund

Lease Revenue Fund

Lease Revenue Fund

Stadium District Fund (nonmajor debt service fund)

Bank One Ballpark Operations Fund (nonmajor special revenue fund)

Special Assessment Fund (nonmajor debt service fund)

General Fund (96%), nonmajor special revenue funds (1%), internal service funds (3%)

Lease Revenue Fund

General Fund

Risk Management Fund and Employee Benefits Fund (internal service funds)

### Conduit Debt Obligations

Maricopa County issues revenue bonds on behalf of private sector entities to provide financial assistance for projects deemed to be of public interest. Neither the principal, accrued interest or premium, if any, shall ever constitute an indebtedness of the County or State of Arizona or any political subdivision, nor shall it be a liability or a charge against the general credit or taxing powers. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements. As of June 30, 2005, there were three revenue bond issues outstanding, with an aggregate principal amount payable of \$171,580,000.

### Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2005, the County had no arbitrage liability.

## NOTE 14 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County has five landfills and three transfer stations. State and federal laws and regulations require the County to place a final cover on four of its landfill sites when it stops accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although one landfill and the transfer stations are exempt from these regulations, the County is performing postclosure monitoring of the sites and has included these estimated costs in the liability.

Although closure and postclosure care costs will not be paid until near or after the date that the landfills stop accepting waste, the County reports a portion of these closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfills are closed. These costs will be paid from the Solid Waste Fund (nonmajor enterprise fund).



## Notes to the Financial Statements (Continued)

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The amount recognized each year is based on landfill capacity used at the end of each fiscal year. The landfill closure and postclosure care liability at June 30, 2005, includes the cumulative amount of \$8,446,849 reported to date based on the use of 99.8 percent of the estimated capacity of the landfills. The County will recognize the remaining estimated cost of the closure and postclosure care of \$177,207 as the remaining estimated capacity is filled. Additionally, in August 1992, there was a Rule of Decision issued in Federal court governing suspected groundwater contamination at the Hassayampa Landfill and the County has been determined to be 28% responsible for the cost of remedial investigation and the feasibility study which is being conducted with regulatory oversight by the U.S. Environmental Protection Agency. Beginning in fiscal year 2004, the County included this cost as part of the landfill closure and postclosure care liability in the Solid Waste Fund. In fiscal year 2005, the liability for the cost of the remedial investigation and the feasibility study for the Hassayampa Landfill was \$1,416,140. The total landfill closure and postclosure care liability of \$9,862,989 is comprised of both the \$8,446,849 for capacity of landfills used as of June 30, 2005, and the \$1,416,140 remedial investigation costs for the Hassayampa Landfill. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2005; the actual costs may be higher due to inflation, changes in technology, and changes in regulations, or results of the investigational study. The County currently has only one landfill that is still accepting waste and expects to close this landfill in fiscal year 2007.

For fiscal year 2005, the County did not reassess the total estimated current cost for landfill closure and postclosure care. The County hired a consultant to review the future obligations, which is anticipated to be completed May 2007.

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

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

On July 1, 2001, the County entered into a \$35,000,000 municipal revolving line of credit with an interest rate of 65% of the bank's prime rate and a maturity date of June 30, 2005. The municipal revolving line of credit was renewed to July 1, 2006, for \$35,000,000. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2005, the County had not borrowed against the line of credit.

On July 1, 2004, the County entered into an \$8,503,093 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. The irrevocable standby letter of credit matured on July 1, 2005. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2005, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to July 1, 2006, for \$8,031,435.

### **NOTE 16 – OPERATING LEASES**

**Operating Leases** – The County's operating leases are for office equipment, land, and buildings. Rental expenses under the terms of these operating leases for governmental activities were \$16,594,521 for the year ended June 30, 2005. These operating leases have remaining lease terms from one to seven 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, 2005, are as follows:

## Notes to the Financial Statements (Continued)

Year Ended June 30	Governmental Activities
2006	\$ 11,639,336
2007	10,610,695
2008	8,219,855
2009	6,217,815
2010	4,610,849
2011 - 12	2,969,560
Total minimum payments required	<u>\$ 44,268,110</u>

### NOTE 17 – RISK MANAGEMENT

#### Self-Insurance

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

The County carries commercial insurance for general and automobile liability in excess of \$5,000,000 per occurrence (limit \$30 million), medical malpractice liability in excess of \$5,000,000 per occurrence (limit \$25 million), and workers' compensation benefits in excess of \$1,000,000 per occurrence (limit \$25 million). 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, case outstanding loss development, expected loss, incremental paid workers' compensation, paid allocated loss adjustment expense (ALAE) to paid loss development, and tail liability for medical malpractice. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 3.0 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2005, for each insurable area follow:

General liability	\$ 25,773,504
Automobile liability	866,527
Malpractice	13,358,614
Workers' compensation	10,044,320
Property reserve	281,302
Auto physical damage reserve	166,284
Total	<u>\$ 50,490,551</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
2002-03	\$ 41,677,379	\$ 5,907,531	\$ (6,537,139)	\$ 41,047,771
2003-04	41,047,771	8,992,628	(7,507,786)	42,532,613
2004-05	42,532,613	15,923,337	(7,965,399)	50,490,551

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

The liability for pharmacy, medical, dental, and short-term disability claims is based on fiscal year 2005 actuarial reports. The Consumer Choice Plan portion of the liability for pharmacy is based on the unused

## Notes to the Financial Statements (Continued)

portion of the members' pharmacy accounts administered by Walgreens Health Initiatives. The liability for medical incentives is based on the contract with CIGNA Healthcare (CIGNA). Accrued actuarial liabilities at June 30, 2005, for each insurable area follow:

Pharmacy	\$	692,720
Medical		2,117,000
Dental		455,000
Short-term disability		216,215
Medical incentives		600,000
Total	\$	<u>4,080,935</u>

Changes in the unpaid claims liabilities reported in the Employee Benefits Trust Fund follow:

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Balance June 30
2002-03	\$ 794,084	\$ 13,182,511	\$ (11,529,691)	\$ 2,446,904
2003-04	2,446,904	24,840,807	(22,148,561)	5,139,150
2004-05	5,139,150	33,271,440	(34,329,655)	4,080,935

### Other Claims

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

**Indigent Health Care Litigation** - At June 30, 2005, there were 52,785 claims pending against the County representing full-billed charges of approximately \$252 million for indigent health care. This amount is subject to a statutory discount that averages more than 50%. It is not practical to determine the anticipated outcome of the litigation and to estimate the potential losses due to the fact that the Court has not yet provided a ruling to clarify the current statutory provisions that would provide the parties with the ability to adjudicate the claims. In addition, less than ten percent of the claims have actually been reviewed for legitimacy due to the large number of claims filed and the refusal of the hospital plaintiffs to provide requested support for verification of submitted claims. To date, \$64 million in claims with individual hospitals were settled for less than \$3 million; however, the method of determining the settlement amount can vary between hospitals as each hospital has a different set of requirements for calculating and agreeing on a settlement. The Superior Court of Maricopa County has appointed a Special Master to facilitate the dispute process. In the opinion of outside legal counsel, no accrual for potential liability can be reasonably determined. A prior judgment of \$1.1 million was awarded to hospital plaintiffs in November 2002. Prejudgment interest is not included, as the amount cannot be estimated at this time.

**Environmental Liability** - The County has estimated and reported an environmental liability of \$10,499,580 in the government-wide financial statements for governmental activities (in claims and judgments payable). Management reports litigation, claims, and estimated remedial costs for asserted claims including environmental liabilities, discovered from the ongoing assessment of County land and facilities, which may include aquifer protection, storm water discharge, asbestos, lead paint, indoor air quality, monitoring of underground storage tanks, and the cleanup and monitoring of landfills. Current environmental liabilities pertain to the cleanup and monitoring of leaking underground storage tanks, asbestos, lead paint, and landfill costs not accounted for in the Solid Waste Fund (nonmajor enterprise fund). There is a potential incremental liability of \$29,600,420, which is contingent upon the extent to which additional environmental contamination is found pertaining to asbestos, microbial abatement, and landfill costs. Additional liabilities pertaining to landfill cleanup are reported in the Solid Waste Fund (nonmajor enterprise fund) as closure and postclosure costs.

The County also has outstanding claims of approximately \$2 million at June 30, 2005, pertaining to disputes regarding property taxes levied. No accrual has been made as a majority of the claims have been in litigation for several years and 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

## Notes to the Financial Statements (Continued)

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as a reduction in the current year tax levy. The allocation of the property tax levy will be based on the levy in which the claim has arisen. In addition, the County has outstanding claims of \$9.6 million pertaining to disputes regarding easements, contracts, and condemnation of real property. No accrual has been made for these claims as they are either pending or are not material to the County.

### Health Care Programs

The County operates four health care programs that are accounted for in the Maricopa Health Plan Fund, ALTCS Fund and the Non-AHCCCS Health Plans Fund to provide health care services to the programs' enrollees. The liability for medical claims payable of \$60,229,660 presented in the Statement of Net Assets for the Proprietary Funds represents the outstanding medical claims for health care services received by the programs' enrollees. The incurred but not reported portion of this liability was actuarially calculated.

## NOTE 18 – EMPLOYEE RETIREMENT PLANS

### Plan Descriptions

The County contributes to the four retirement plans described below. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

**The Arizona State Retirement System (ASRS)** administers a cost-sharing multiple-employer defined benefit pension plan that covers general employees of the County. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 2.

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

**The Corrections Officer Retirement Plan (CORP)** is an agent multiple-employer defined benefit pension plan that covers certain employees of the State of Arizona's Departments of Corrections and Juvenile Corrections, and county employees whose primary duties require direct inmate contact. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 6.

**The Elected Officials Retirement Plan (EORP)** is a cost-sharing multiple-employer defined benefit pension plan that covers elected officials and judges of certain state and local governments. The EORP is governed by The Fund Manager of PSPRS according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 3.

### 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  
**PSPRS, CORP, EORP** 3010 E. Camelback Road, Suite 200 • Phoenix, AZ 85016-4416 • (602) 255-5575

### Funding Policy

The Arizona State Legislature establishes and may amend active plan members' and the County's contribution rates.

## Notes to the Financial Statements (Continued)

**Cost-Sharing Plans** - For the year ended June 30, 2005, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 5.7 percent (5.2 percent retirement and 0.5 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2005, 2004, and 2003 were \$26,449,682, \$29,855,413, and \$12,352,160, respectively, which were equal to the required contributions for the year.

In addition, active EORP members were required by statute to contribute 7 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees plus additional contributions of 6 percent of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2005, 2004, and 2003 were \$3,386,006, \$3,269,129, and \$2,414,989, respectively, which were equal to the required contributions for the year.

**Agent Plans** - For the year ended June 30, 2005, 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 at the actuarially determined rate of 10.84 percent. 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 at the actuarially determined rate of 11.87 percent. Active PSPRS (Maricopa County Park Rangers) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 8.14 percent. Active CORP members were required by statute to contribute 8.50 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 3.18 percent.

**Annual Pension Cost** - The County's pension cost for the two agent plans for the year ended June 30, 2005, and related information follows.

	PSPRS			CORP
	(Sheriff)	(Investigators)	(Park Rangers)	
Contribution rates:				
County	10.84%	11.87%	8.14%	3.18%
Plan members	7.65%	7.65%	7.65%	8.50%
Annual pension cost	\$ 3,523,430	\$ 70,444	\$ 8,907	\$ 1,700,476
Contributions made	\$ 3,523,430	\$ 70,444	\$ 8,907	\$ 1,700,476

The current-year annual required contributions for the PSPRS (Sheriff, Investigators, and Park Rangers) and CORP were determined as part of their June 30, 2003, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded (excess) actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2003, was 20 years.

**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 Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Year Ended June 30, 2005			
PSPRS (Sheriff)	\$ 3,523,430	100.0%	\$ 0
PSPRS (Investigators)	70,444	100.0%	0
PSPRS (Park Rangers)	8,907	100.0%	0
CORP	1,700,476	100.0%	0

## Notes to the Financial Statements (Continued)

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Year Ended June 30, 2004			
PSPRS (Sheriff)	\$ 2,360,677	100.0%	\$ 0
PSPRS (Investigators)	57,649	100.0%	0
PSPRS (Park Rangers)	27,507	100.0%	0
CORP	1,220,978	100.0%	0

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Year Ended June 30, 2003			
PSPRS (Sheriff)	\$ 1,186,893	100.0%	\$ 0
PSPRS (Investigators)	13,666	100.0%	0
PSPRS (Park Rangers)	82,316	100.0%	0
CORP	719,954	100.0%	0

### NOTE 19 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2005, were as follows:

Payable from	Payable to		
	General Fund	Nonmajor Governmental Funds	Total Due To
Maricopa Health Plan Fund	\$ 14,324,346	\$	\$ 14,324,346
Nonmajor Governmental Funds	4,996,754	65,399	5,062,153
Nonmajor Enterprise Funds	1,017,002		1,017,002
Internal Service Funds	2,594,207		2,594,207
Total Due From	\$ 22,932,309	\$ 65,399	\$ 22,997,708

The balance due to the General Fund of \$14,324,346 from the Maricopa Health Plan Fund and \$1,017,002 from the Nonmajor Enterprise Funds resulted from cash deficits. In the following fiscal year, the County budgets cash transfers to the Maricopa Health Plan Fund and the Nonmajor Enterprise Funds for operating expenses. The remaining cash deficits were the result of timing differences from grant revenues received in the subsequent year and cash transfers that had not occurred at June 30, 2005.

Interfund transfers – interfund transfers for the year ended June 30, 2005, were as follows:

Transfers Out	Transfers In								
	General Fund	Jail Operations Fund	Lease Revenue Fund	Medical Center Fund	Maricopa Health Plan Fund	ALTCS Fund	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	Internal Service Funds
General Fund	\$	\$ 133,176,891	\$ 2,836,508	\$ 13,600,222	\$ 5,187,415	\$ 6,902,168	\$ 3,796,279	\$ 15,273,620	\$ 7,545,007
Jail Operations Fund							47,591,538		
Lease Revenue Fund	33,008,452								
Nonmajor Governmental Funds	7,665,001		1,296,211				117,178,867		
Total Transfers In	\$ 40,673,453	\$ 133,176,891	\$ 4,132,719	\$ 13,600,222	\$ 5,187,415	\$ 6,902,168	\$ 168,566,684	\$ 15,273,620	\$ 7,545,007

Transfers of capital assets and long-term debt:

Government-wide transfer to Medical Center	21,797,659
Enterprise Fund transfer of capital assets to governmental activities	25,713,474
Internal Service Funds transfer of capital assets to governmental activities	9,608
Total Transfers Out	\$ 442,578,920

## Notes to the Financial Statements (Continued)

In the fund financial statements, total transfers in of \$395,058,179 are less than transfers out of \$442,578,920 because of transfers of capital assets and long-term debt from the proprietary funds. During the year, existing capital assets with book values of \$25,713,474 and \$9,608 were transferred from the enterprise and internal service funds, respectively, to governmental activities. The enterprise and internal service funds reported transfers out for the net carrying value of the assets; however, there were no offsetting transfers in reported as these capital assets were transferred to governmental activities in the government-wide financial statements. In addition, a transfer out of \$21,797,659 was made from governmental activities to the Medical Center Fund for long-term debt transferred from the Medical Center Fund to governmental activities. See Note 22 – Other Matters for additional information.

All interfund transfers are budgeted and are used to move revenues from the fund that collects them to the fund that expends them. In addition, the General Fund transferred an operating subsidy to the Medical Center and the County health care programs.

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	\$ 22,932,309	\$	\$ 40,673,453	\$ 188,318,110
Special Revenue Fund				
Jail Operations Fund			133,176,891	47,591,538
Debt Service Fund				
Lease Revenue Fund			4,132,719	33,008,452
Enterprise Funds				
Medical Center Fund			35,397,881	25,713,474
Maricopa Health Plan Fund		14,324,346	5,187,415	
ALTCS Fund			6,902,168	
<b>NONMAJOR FUNDS</b>				
Special Revenue Funds				
Accommodation Schools Fund		1,060,653		
Bank One Ballpark Operations Fund	8,809	97,900		1,010,423
Environmental Services Fund			1,130,939	
Environmental Services Grants Fund		522,687		
Flood Control Fund				53,327,784
Human Services Grants Fund		1,477,209		
Medical Examiner Grants Fund		62,523		
Parks Enhancement Fund			35,997	
Parks Souvenir Fund				35,997
Public Defender Fill the Gap Fund		254,559		
Public Defender Grants Fund		11,898		
Public Health Pharmacy Fund			26,950	
Recorder's Surcharge Fund			70,000	
Sheriff Grants Fund		341,951		
Sheriff Jail Enhancement Fund		335		
Sheriff RICO Fund		14,222		
Stadium District Fund		1,317	361,626	
Transportation Fund				61,242,098
Transportation Grants Fund		98,862		
Trip Reduction Fund		910,046		
Debt Service Funds				
Stadium District Fund				361,626
Capital Projects Funds				
Bank One Ballpark Project Reserve Fund	56,590	7,492	1,010,423	
Bond Funds		200,499		
County Improvement Fund				1,296,211
Flood Control Capital Projects Fund			53,327,784	
General Fund County Improvement Fund			1,000,000	7,735,001
Intergovernmental Capital Improvements Fund			2,769,329	1,130,939
Jail Construction Fund			47,591,538	
Transportation Capital Projects Fund			61,242,098	
Enterprise Funds				
Non-AHCCCS Health Plans Fund		1,017,002	15,273,620	

## Notes to the Financial Statements (Continued)

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
Internal Service Funds				
Employee Benefits Trust Fund			7,545,007	
Equipment Services Fund		1,884,669		
Reprographics Fund				9,608
Sheriff Warehouse Fund		709,538		
Total	<u>\$ 22,997,708</u>	<u>\$ 22,997,708</u>	<u>416,855,838</u>	<u>420,781,261</u>
Transfer of capital assets and long-term debt to/from governmental activities:				
Medical Center Fund (Enterprise Fund)			25,713,474	21,797,659
Reprographics Fund (Internal Service Fund)			9,608	
Total			<u>\$ 442,578,920</u>	<u>\$ 442,578,920</u>

### NOTE 20 – DISPROPORTIONATE SHARE SETTLEMENT

Section 1923 of the Social Security Act establishes federal requirements designed to aid entities that provide medical services to a disproportionate share of medically indigent patients. These requirements were met for the fiscal year ended June 30, 2005, through disproportionate share settlements established by Laws 2004, Second Regular Session, Chapter 275 and Laws 2005, First Regular Session, Chapter 3. AHCCCS was directed to distribute such settlements based on various qualifying criteria and allocation processes. Laws 2004 and 2005 appropriated disproportionate share settlement amounts to be distributed to the hospitals for the fiscal year ended June 30, 2005. The Medical Center's share of the settlement for the year ended June 30, 2005 (including its transition to the Maricopa County Special Health Care District), totaled \$87,732,400. However, Laws 2005 also mandated the reimbursement of \$83,530,100 through the State Treasurer to the State General Fund. For the six-month period ended December 31, 2004, \$2,101,152 related to these settlements is recognized as revenue in the Maricopa Medical Center Fund.

### NOTE 21 – MEDICAL CENTER FUND'S OPERATING REVENUES

Operating revenues:	
Gross patient service revenue	\$ 413,950,820
Deductions from patient service revenues:	
Contractual and administrative adjustments	(148,916,452)
Cost containment system contractual adjustments	(68,698,942)
Provision for uncollectible accounts	(41,941,975)
Net patient service revenues	<u>154,393,451</u>
Other operating revenues:	
Miscellaneous	2,145,791
Disproportionate share settlement	2,101,152
Total other operating revenues	<u>4,246,943</u>
Total operating revenues	<u>\$ 158,640,394</u>



## Notes to the Financial Statements (Continued)

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### NOTE 22 – OTHER MATTERS

In the November 2003 general election, the voters approved the creation of the Maricopa County Special Health Care District to operate the Maricopa Integrated Health System. On January 1, 2005, the County transitioned the Medical Center, a major enterprise fund, to the Maricopa County Special Health Care District, a separate legal entity, and the Medical Center will no longer be included in the County's reporting entity. As the County will no longer be operating the Medical Center, a loss on closure of business activity of \$108,765,405 was reported as a special item on the financial statements for the fiscal year ended June 30, 2005. As a result of the transition, the Medical Center transferred to the County net capital assets of \$25,713,474 and long-term debt of \$21,797,659. See Note 11 – Capital Assets and Note 13 – Long-term Liabilities for additional information.

The net assets transferred to Maricopa County's general government were as follows:

Capital assets (net of accumulated depreciation of \$18,950,951)	\$	25,713,474
Current portion of long-term debt		(2,041,917)
Long-term debt		(19,755,742)
Net assets transferred	\$	<u>3,915,815</u>

### NOTE 23 – SUBSEQUENT EVENTS

On August 29, 2005, the Maricopa County Public Finance Corporation defeased the Medical Center's portion of the Series 2001 Lease Revenue Bonds 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; those bonds maturing on or after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest.

On August 29, 2005, the Maricopa County Board of Supervisors approved the transfer and assignment of the Arizona Health Care Cost Containment System (AHCCCS) – Acute Health Care program to the Maricopa County Special Health Care District, a separate legal entity, effective October 1, 2005. All liabilities prior to the transfer to the District will remain with Maricopa County. Effective September 30, 2005, the Arizona Long-Term Care System (ALTCS) program was discontinued by Maricopa County and all liabilities associated with the operations will remain with Maricopa County.

On September 30, 2005, the County entered into a \$7,000,000 irrevocable standby letter of credit issued to AHCCCS for the benefit of the Maricopa County Special Health Care District, a separate legal entity, to guarantee contractual obligations. The irrevocable standby letter of credit matures on June 30, 2006. The letter of credit was reserved against the County's municipal revolving line of credit.

On September 30, 2005, the County provided a \$5,347,350 loan to the Maricopa County Special Health Care District, a separate legal entity, for AHCCCS equity requirements per the terms of the Assistance Package Intergovernmental Agreement and will be paid by the District by 2008. The assistance package also provided for the miscellaneous reimbursement of expenditures of \$433,000 due in 2015 and will be reported as an intergovernmental loan for fiscal year 2006. See Note 10 – Intergovernmental Loans for additional information.



## **Financial Section**

### **Required Supplementary Information**



**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 357,669,263	\$ 357,669,263	\$ 360,027,509	\$ 2,358,246
Licenses and permits	1,463,436	1,463,436	1,494,042	30,606
Intergovernmental	500,805,963	585,181,063	615,339,839	30,158,776
Charges for services	22,526,763	21,714,175	26,032,203	4,318,028
Fines and forfeits	12,208,032	12,148,020	15,719,102	3,571,082
Miscellaneous	8,239,959	8,267,559	15,191,288	6,923,729
Total revenues	902,913,416	986,443,516	1,033,803,983	47,360,467
<b>EXPENDITURES</b>				
Current:				
General government	322,613,675	259,704,681	134,157,777	125,546,904
Public safety	305,075,733	320,024,625	317,499,237	2,525,388
Health, welfare and sanitation	327,639,638	330,992,583	316,750,316	14,242,267
Culture and recreation	1,256,292	1,234,622	1,245,500	(10,878)
Education	1,984,742	2,020,547	1,920,743	99,804
Capital outlay	38,426,378	38,981,264	11,988,881	26,992,383
Total expenditures	996,996,458	952,958,322	783,562,454	169,395,868
Excess (deficiency) of revenues over expenditures	(94,083,042)	33,485,194	250,241,529	216,756,335
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	133,499,730	50,629,230	50,041,020	(588,210)
Transfers out	(169,199,149)	(213,822,958)	(188,318,110)	25,504,848
Total other financing uses	(35,699,419)	(163,193,728)	(138,277,090)	24,916,638
Net change in fund balances	(129,782,461)	(129,708,534)	111,964,439	241,672,973
Fund balances – beginning	129,782,461	129,782,461	318,305,892	188,523,431
Increase in reserve for inventory of supplies			1,007,123	1,007,123
Fund balances – ending	\$	\$ 73,927	\$ 431,277,454	\$ 431,203,527

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

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule by Department**  
**General Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET - POSITIVE (NEGATIVE)
<b><u>GENERAL GOVERNMENT</u></b>				
County Assessor	\$ 15,808,899	\$ 16,568,841	\$ 16,233,444	\$ 335,397
Board of Supervisors	1,727,168	1,848,253	1,688,763	159,490
Finance	2,532,036	2,678,509	2,343,596	334,913
Management and Budget	1,762,186	1,905,054	1,861,168	43,886
County Manager	1,358,665	1,434,393	1,414,920	19,473
Elections	10,494,469	13,082,479	13,082,479	
Materials Management	1,354,842	1,421,635	1,402,243	19,392
Facilities Management	17,333,572	17,591,158	16,357,914	1,233,244
Internal Audit	1,035,910	1,070,772	1,070,772	
Human Resources	2,872,815	2,967,159	2,907,759	59,400
Total Compensation	2,649,479	2,649,474	2,154,412	495,062
Information Technology	5,208,429	5,339,028	5,990,370	(651,342)
Recorder	1,991,183	2,036,833	1,826,135	210,698
Treasurer	3,952,730	4,010,126	3,955,477	54,649
Office of Communications	707,968	753,639	639,386	114,253
Call Center	1,298,676	1,398,665	1,337,184	61,481
General Government	289,080,477	221,946,945	71,361,549	150,585,396
Total General Government	361,169,504	298,702,963	145,627,571	153,075,392
<b><u>PUBLIC SAFETY</u></b>				
Adult Probation	45,668,897	47,261,910	46,957,500	304,410
Emergency Management	155,628	157,548	149,455	8,093
Clerk of Superior Court	23,181,209	24,151,565	24,118,024	33,541
County Attorney	50,280,208	51,672,876	51,385,120	287,756
Trial Courts	61,268,643	63,389,672	63,389,589	83
Constables	1,780,046	1,854,923	1,815,870	39,053
Correctional Health	3,461,426	3,514,260	2,965,490	548,770
Juvenile Probation	11,832,089	12,180,474	12,111,282	69,192
Medical Examiner	4,154,263	4,852,181	4,860,848	(8,667)
Indigent Representation	53,888,995	59,286,532	59,376,013	(89,481)
Public Fiduciary	1,983,422	2,127,889	2,031,016	96,873
Sheriff	47,246,565	49,512,886	48,793,914	718,972
Total Public Safety	304,901,391	319,962,716	317,954,121	2,008,595
<b><u>HEALTH, WELFARE AND SANITATION</u></b>				
Human Services	1,787,032	2,024,890	2,024,890	
Public Health	6,545,367	7,177,536	7,092,460	85,076
Animal Care and Control	385,109	397,513	385,122	12,391
Environmental Services	1,369,912	1,444,218	1,163,560	280,658
Health Care Mandates	317,582,085	319,978,293	306,148,487	13,829,806
Total Health, Welfare and Sanitation	327,669,505	331,022,450	316,814,519	14,207,931
<b><u>CULTURE AND RECREATION</u></b>				
Parks and Recreation	1,271,316	1,249,646	1,245,500	4,146
<b><u>EDUCATION</u></b>				
Superintendent of Schools	1,984,742	2,020,547	1,920,743	99,804
Total General Fund Expenditures	\$ 996,996,458	\$ 952,958,322	\$ 783,562,454	\$ 169,395,868

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

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Jail Operations Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
<b>REVENUES</b>				
Taxes	\$	\$	\$ 119,143,064	\$ 119,143,064
Intergovernmental	21,232,042	21,232,042	21,163,928	(68,114)
Charges for services	112,430,633	112,430,633		(112,430,633)
Miscellaneous	110,000	110,000	965,652	855,652
Total revenues	133,772,675	133,772,675	141,272,644	7,499,969
<b>EXPENDITURES</b>				
Current:				
Public safety	271,820,380	271,532,165	200,538,280	70,993,885
Capital outlay	8,569,336	8,857,536	10,912,221	(2,054,685)
Total expenditures	280,389,716	280,389,701	211,450,501	68,939,200
Deficiency of revenues over expenditures	(146,617,041)	(146,617,026)	(70,177,857)	76,439,169
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	133,176,891	133,176,891	133,176,891	
Transfers out	(47,591,538)	(47,591,538)	(47,591,538)	
Total other financing sources (uses)	85,585,353	85,585,353	85,585,353	
Net change in fund balances	(61,031,688)	(61,031,673)	15,407,496	76,439,169
Fund balances – beginning		33,852,162	61,455,108	27,602,946
Decrease in reserve for inventory of supplies			(115,859)	(115,859)
Fund balances (deficit) – ending	\$ (61,031,688)	\$ (27,179,511)	\$ 76,746,745	\$ 103,926,256

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

**Maricopa County**  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules**  
June 30, 2005

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**Note 1 Budgetary Basis of Accounting**

Budgeting and Budgetary Control

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

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

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, except for certain Special Revenue, Debt Service, and Capital Projects 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 Proprietary Funds because effective budgetary control is alternatively achieved through capability of cost recovery. Budgeted amounts are reported as originally adopted and as amended by authorization from the Board of Supervisors. All budget adjustments with the exception of the Judicial Branch, which includes Adult Probation, Justice Courts, Juvenile Probation and Superior Court, require authorization from the Board of Supervisors. The Judicial Branch appropriations can be moved between the Judicial Branch departments by fund, as requested and approved by the Presiding Judge, without further Board approval. Budgeted appropriations include expenditures and transfers out. Expenditures and transfers out may not legally exceed appropriations at the department level. With the exception of the General Fund, each fund includes only one department.

The County budget is prepared on a basis consistent with generally accepted accounting principles, except the present value of net minimum capital lease and the resulting capital outlay expenditures resulting from entering into capital lease agreements were not budgeted in the General Fund. In addition, General Fund indirect costs recovery was a budgeted activity, but this activity was eliminated on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

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

	<u>General Fund</u>
Excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 251,224,441
Indirect cost adjustment – expenditures	(9,367,567)
Capital lease expenditures	<u>8,384,655</u>
Excess of revenues over expenditures from the budgetary comparison schedule	<u><u>\$ 250,241,529</u></u>



**Maricopa County**  
**Required Supplementary Information**  
**Notes to Budgetary Comparison Schedules (Continued)**  
June 30, 2005

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**Note 2 Expenditures in Excess of Appropriations**

For the year ended June 30, 2005, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

Fund/Department	Excess
General Fund:	
Indigent Representation	\$ 89,481
Information Technology	651,342
Medical Examiner	8,667
Expenditures in excess of appropriations	<u>\$ 749,490</u>

In the future years, the County will closely monitor the departments' spending, especially at year-end, to ensure that expenditures do not exceed the final approved budget.

**Maricopa County**  
**Required Supplementary Information**  
**Schedule of Agent Retirement Plans' Funding Progress**  
For the Fiscal Year Ended June 30, 2005

**Public Safety Personnel Retirement System**

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Sheriff</u>						
6/30/2005	\$173,792,874	\$ 213,513,578	\$ (39,720,704)	81.4%	\$ 33,044,707	120.2%
6/30/2004	172,413,414	188,073,440	(15,660,026)	91.7%	30,216,539	51.8%
6/30/2003	175,650,468	174,502,975	1,147,493	100.7%	27,623,047	N/A

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Investigators</u>						
6/30/2005	\$ 4,797,091	\$ 6,339,312	\$ (1,542,221)	75.7%	\$ 568,063	271.5%
6/30/2004	4,966,109	5,433,252	(467,143)	91.4%	851,891	54.8%
6/30/2003	5,051,638	5,081,502	(29,864)	99.4%	670,296	4.5%

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Park Rangers</u>						
6/30/2005	\$ 1,179,036	\$ 1,655,140	\$ (476,104)	71.2%	\$ 109,426	435.1%
6/30/2004	1,188,032	1,523,115	(335,083)	78.0%	106,162	315.6%
6/30/2003	1,824,733	1,707,868	116,865	106.8%	540,307	N/A

**Corrections Officer Retirement Plan**

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
6/30/2005	\$115,904,413	\$ 123,077,303	\$ (7,172,890)	94.2%	\$ 64,454,423	11.1%
6/30/2004	109,740,199	103,874,650	5,865,549	105.6%	45,405,179	N/A
6/30/2003	107,226,835	92,134,847	15,091,988	116.4%	36,431,139	N/A

**Maricopa County**  
**Required Supplementary Information**  
**Modified Approach for Infrastructure Assets**  
For the Fiscal Year Ended June 30, 2005

Condition Rating of Maricopa County  
Roadway System

Percentage of Lane Miles in Very Good or Excellent Condition (71-100)					
	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001
Roadway System	85%	90%	95%	95%	94%
Percentage of Lane Miles in Substandard Condition < 55					
	FY 2005	FY 2004	FY 2003	FY 2002	FY 2001
Roadway System	3%	3%	1%	2%	1%
Comparison of Estimated to Actual Maintenance/Preservation					
	FY 2005	FY 2004	FY 2003	FY 2002	
Estimated	\$ 6,810,821	\$ 6,257,799	\$ 5,291,592	\$ 7,830,421	
Actual	\$ 5,026,451	\$ 4,082,026	\$ 8,001,001	\$ 8,325,362	

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 85% of the roadways at a very good or excellent condition level. No more than 5% should be in a substandard condition. In fiscal year 2004, the County acquired a new road pavement-measuring device used to determine the pavement condition rating. As a result, the County's percentage of lane miles in very good or excellent condition decreased from 90% in fiscal year 2004 to 85% in fiscal year 2005. The change in the pavement condition rating to preserve eligible infrastructure assets did not change the estimated annual amount to maintain and preserve those assets. In fiscal year 2006, the County will adopt a policy of maintaining at least 80% of the roadways at a very good or excellent condition level.

Condition Rating of Maricopa County  
Bridge System

Percentage of Bridges with a Sufficiency Rating >= 70				
	FY 2005	FY 2004	FY 2003	FY 2002
Bridge System	99%	99%	99%	97%
Percentage of Bridges with a Sufficiency Rating < 50				
	FY 2005	FY 2004	FY 2003	FY 2002
Bridge System	0%	0%	0%	1%
Comparison of Estimated to Actual Maintenance/Preservation				
	FY 2005	FY 2004	FY 2003	FY 2002
Estimated	\$ 251,571	\$ 230,000	\$ 216,000	\$ 200,000
Actual	\$ 999,505	\$ 21,076	\$ 380,813	\$ 610,381

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).

The Comparison of Estimated to Actual Maintenance/Preservation cost for both the Roadway System and the Bridge System is available for only fiscal years 2005, 2004, 2003 and 2002; therefore the five reporting periods of historical data are not shown.



**Financial Section**

**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** — Accounts for the maintenance and operations of the accommodation schools.

**Adult Probation Grants** — Revenues consist of grant funds that are used for domestic violence, women's treatment programs, gang prevention and criminal justice records improvement.

**Adult Probation Services** — 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).

**Animal Care and Control** — 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.

**Animal Care and Control Field Services** — Accounts for Animal Control Field Services which are an optional County Service from Animal Control Pound Activities which are required by Arizona State Statute.

**Animal Care and Control Grants and Donations** — Accounts for the grant funds that are utilized by Animal Control.

**Bank One Ballpark Operations** — Accounts for all revenues and expenditures related to Bank One Ballpark.

**CDBG Housing Trust** — 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.

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

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

**Clerk of Court Fill the Gap** — 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 Court Grants** — 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.

**Clerk of Court Spousal Maintenance Enforcement** — The Spousal Maintenance Enforcement 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.

## **Maricopa County**

### **Listing of Nonmajor Governmental Funds (Continued)**

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**Conciliation Court Special** — Accounts for monies collected under A.R.S. §25-311.01 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** — 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 Check Enforcement Program** — Accounts for fees that are collected pursuant to sections A.R.S. §13-1809 and A.R.S. §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 section A.R.S. §13-1802, A.R.S. §13-1807, A.R.S. §13-2002 or A.R.S. §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.

**County Attorney Criminal Justice Enhancement** — The Criminal Justice Enhancement Fund accounts for monies that are allocated to county attorneys from the Arizona State Criminal Justice Enhancement Fund (A.R.S. §41-2401). The funds are used for the purposes of enhancing prosecutorial efforts.

**County Attorney Drug Diversion** — Pursuant to A.R.S. §13-1811, funds are utilized for the investigation, prosecution and deferred prosecution of bad check cases.

**County Attorney Fill the Gap** — 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** — 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 Victim Compensation and Assistance** — Victim Compensation and Assistance Fund was 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.

**County Attorney Victim Compensation and Restitution** — The County Attorney Victim Compensation and Restitution Fund was 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.

**Court Automation** — Accounts for the collection and expenditure of a \$10 fee collected by Clerk of the Court staff upon a filing of the original complaint and answer in all civil, domestic relations, probate and tax cases pursuant to A.R.S. §11-251.08. The funds are utilized to offset the various expenses incurred in the development, enhancement and on-going operation of the Court's automated information systems.

**Document Retrieval** — 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.



## **Maricopa County**

### **Listing of Nonmajor Governmental Funds (Continued)**

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

**Economic Development** — 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.

**Emergency Management** — Emergency Management activity consists of disaster planning and training.

**Environmental Services** — Environmental Services works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Funding is provided by permit and fee pursuant to A.R.S. §49-479 and the Federal Clean Air Act.

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

**Expedited Child Support** — 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** — 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** — Flood Control Grants was set up to account for all grant activity administered by the Flood Control District.

**General Government Grants** — General Government Grants was set up to account for all State Criminal Alien Assistance Program (SCAAP) grant activity.

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

**Juror Improvement** — This fund accounts for donated juror fees and mileage to be used for juror enhanced services such as educational initiatives about the importance of jury service; new and improved programs for summoned and empanelled jurors; research and programs directed at improving the response levels of those summoned for jury service.

**Justice Court Enhancement** — 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 Court Grants** — Accounts for funds that are utilized to reduce the backlog of existing criminal cases, juvenile crime reduction and to initiate a pilot video conference/personal computer project for 3 courts.

## **Maricopa County**

### **Listing of Nonmajor Governmental Funds (Continued)**

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**Justice Court Judicial Enhancement** — 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.

**Juvenile Probation Diversion Fees** — The Juvenile Probation Diversion fund was established by A.R.S. §11-537 and consists of diversion fees that are collected pursuant to section 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 section 8-321.

**Juvenile Probation Grants** — Accounts for the grant funds that are utilized for the child nutrition program, family counseling and safe schools program.

**Juvenile Probation Special Fees** — 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** — 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.

**Law Library** — 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** — 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** — Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy.

**Library Grants** — Library District Grants was set up to account for all Grant activity administered by the County Library District.

**Medical Examiner Grants** — Medical Examiner Grants was set up to account for all Grant activity administered by the department of the Medical Examiner.

**Old Courthouse** — Accounts for the funds that are utilized for the restoration and preservation of the Old Maricopa County Courthouse. Donations and contributions fund operations.

**Palo Verde** — 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** — Accounts for the grant funds that are utilized for state lake improvements, park restoration and the construction and maintenance of hiking trails.

**Parks Donations** — Accounts for donations and contributions activities provided for by citizens or groups.

**Parks Enhancement** — Accounts for park and recreation revenues and expenditures associated with enhancing parks and recreation programs pursuant to A.R.S. §11-941.

**Parks Lake Pleasant** — 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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**Parks Souvenir** — Accounts for sales proceeds of sundry items at the Maricopa County Parks.

**Parks Spur Cross Ranch** — To account for the money collected from a Town imposed ½% transaction privilege tax for the operation of the County park. The Town was to commence collection of the tax by December 1, 2000.

**Planning and Development** — Performs mandated community planning functions. Funding is provided mainly through license and impact fees.

**Planning Project Fees** — Accounts for the planning and development fees related to the Del Webb Anthem Development.

**Probate Programs** — Administers the monies received by the Clerk of 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** — 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** — Accounts for grant funds that are utilized for public defender training and to increase the processing of drug cases.

**Public Defender Training** — 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** — 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 Pharmacy** — Accounts for public health programs that are self-supported by Vital Health fees and pharmacy operations.

**Recorder's Surcharge** — 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.

**Research and Reporting** — Accounts for the activity of governmental research projects that are billed back to the municipalities contracting for these services on a cost reimbursement basis.

**RICO** — Accounts for the funds provided by the sale of confiscated property. Operated by the County Attorney, RICO consists of all the activity of the Anti-Racketeering Program.

**Sheriff Donations** — 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** — Accounts for grant funds that are utilized for patrolling lakes, improving the fingerprinting system, and enhancing DUI and overall traffic enforcement capabilities.

**Sheriff Inmate Health Services** — 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.

**Sheriff Jail Enhancement** — Accounts for and segregates enhancements to County jail facilities and operations pursuant to A.R.S. § 41-2401.

## **Maricopa County**

### **Listing of Nonmajor Governmental Funds (Continued)**

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**Sheriff RICO** — 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.

**Sheriff Special Funding** — 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 the inmates.

**Small Schools Service Program** — Accounts for the special education services provided to small schools as established by A.R.S. §15-365.

**Sports Authority** — Provides the citizens of the County with a variety of great sporting experiences, by assisting in the promotion and acquisition of events, teams, and youth programs.

**Stadium District** — 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.

**Street Lighting** — Provides street lighting in unincorporated areas of Maricopa County. Operations are funded by special assessment.

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

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

**Superior Court Judicial Enhancement** — 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.

**Superior Court Special** — Accounts for monies received under an intergovernmental agreement with the Department of Economic Security to conduct Title IV-D child support enforcement enhancements, case management fees and high volume fees.

**Taxpayers' Information** — 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** — Plans and implements an environmentally balanced multi-model transportation system. Operations are funded through highway user taxes.

**Transportation Grants** — Transportation Grants was set up to account for all grant activity administered by the County Transportation Department.

**Trip Reduction** — Trip Reduction was set up to account for all grant activity administered by the County Air Quality Department.

**Unorganized Territory Transportation** — 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.

**Victim Location** — 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 Tire Program** — Accounts for the activity for the operation of the waste tire processing center for the removal of waste tires from the County pursuant to A.R.S. §44-1305.

# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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### Debt Service Funds

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

**Stadium District** — To account for debt service on Stadium District revenue bonds.

### Capital Projects Funds

**Bank One Ballpark Project Reserve** — Accounts for sales tax (Stadium Tax) proceeds collected in excess of the \$238,000,000 cap imposed by County Board Resolution.

**Bond Funds** — Bond Funds account for capital projects financed by the issuance of special assessment bonds.

**County Improvement** — Accounts for capital projects funded through the issuance of the Lease Revenue Bonds, Series 2001.

**Flood Control Capital Projects Fund** — Flood Control Capital Projects was 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.

**General Fund County Improvement** — Accounts for capital projects funded by transfers from the General Fund.

**Intergovernmental Capital Projects** — Intergovernmental Capital Projects account for capital project spending predominantly funded from General Fund revenues.

**Jail Construction** — Accounts for Construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998. The Jail Construction Fund receives transfers from the Jail Operations Fund for construction of the adult and juvenile detention facilities.

**Transportation Capital Projects** — Transportation Capital Projects was set up 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, 2005

	SPECIAL REVENUE FUNDS				
	ACCOMODATION SCHOOLS	ADULT PROBATION GRANTS	ADULT PROBATION SERVICES	ANIMAL CARE AND CONTROL	ANIMAL CARE AND CONTROL FIELD SERVICES
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$ 2,720	\$
Cash and investments held by					
County Treasurer		60,029	5,152,449	1,031,205	540,500
Receivables:					
Taxes					
Accrued interest			20,127	5,408	2,671
Special assessments					
Due from other funds					
Due from other governmental units		474,942			
Inventories				81,566	
Miscellaneous					
Cash and investments held by trustee - restricted					
Total assets	<u>\$</u>	<u>\$ 534,971</u>	<u>\$ 5,172,576</u>	<u>\$ 1,120,899</u>	<u>\$ 543,171</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 259,236	\$ 232,154	\$	\$ 138,543	\$ 8,802
Employee compensation		99,536	243,472	109,033	51,062
Accrued liabilities					
Due to other funds	1,060,653				
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue		668,005			
Deposits held for other parties					
Total liabilities	<u>1,319,889</u>	<u>999,695</u>	<u>243,472</u>	<u>247,576</u>	<u>59,864</u>
Fund balances:					
Reserved for inventories				81,566	
Reserved for debt service					
Unreserved	(1,319,889)	(464,724)	4,929,104	791,757	483,307
Total fund balances	<u>(1,319,889)</u>	<u>(464,724)</u>	<u>4,929,104</u>	<u>873,323</u>	<u>483,307</u>
Total liabilities and fund balances	<u>\$</u>	<u>\$ 534,971</u>	<u>\$ 5,172,576</u>	<u>\$ 1,120,899</u>	<u>\$ 543,171</u>

SPECIAL REVENUE FUNDS						
ANIMAL CARE AND CONTROL GRANTS AND DONATIONS	BANK ONE BALLPARK OPERATIONS	CDBG HOUSING TRUST	CHILD SUPPORT ENHANCEMENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT EDMS	CLERK OF COURT FILL THE GAP
\$	\$	\$ 100	\$	\$	\$	\$
123,540	5,027,977	71,800	184,927	193,156	1,031,585	150,792
	23,214				3,630	
	8,809					
		5,732,451				
	199,728					
<u>\$ 123,540</u>	<u>\$ 5,259,728</u>	<u>\$ 5,804,351</u>	<u>\$ 184,927</u>	<u>\$ 193,156</u>	<u>\$ 1,035,215</u>	<u>\$ 150,792</u>
\$ 64	\$ 239,767	\$ 743,877	\$	\$ 5,837	\$ 81,061	\$
2,696	8,607	14,838		1,841	33,149	42,226
	6,808					
	97,900					
		10,242,708				
<u>2,760</u>	<u>353,082</u>	<u>11,001,423</u>		<u>7,678</u>	<u>114,210</u>	<u>42,226</u>
<u>120,780</u>	<u>4,906,646</u>	<u>(5,197,072)</u>	<u>184,927</u>	<u>185,478</u>	<u>921,005</u>	<u>108,566</u>
<u>120,780</u>	<u>4,906,646</u>	<u>(5,197,072)</u>	<u>184,927</u>	<u>185,478</u>	<u>921,005</u>	<u>108,566</u>
<u>\$ 123,540</u>	<u>\$ 5,259,728</u>	<u>\$ 5,804,351</u>	<u>\$ 184,927</u>	<u>\$ 193,156</u>	<u>\$ 1,035,215</u>	<u>\$ 150,792</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS				
	CLERK OF COURT GRANTS	CLERK OF COURT SPOUSAL MAINTENANCE ENFORCEMENT	CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY CHECK ENFORCEMENT PROGRAM
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$ 450
Cash and investments held by					
County Treasurer	96,030	88,929	374,973	363	256,618
Receivables:					
Taxes					
Accrued interest					
Special assessments					
Due from other funds					
Due from other governmental units	200,342				
Inventories					
Miscellaneous					
Cash and investments held by trustee - restricted					
Total assets	<u>\$ 296,372</u>	<u>\$ 88,929</u>	<u>\$ 374,973</u>	<u>\$ 363</u>	<u>\$ 257,068</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 1,571	\$	\$	\$	\$ 4,772
Employee compensation	6,093	2,434	50,439		15,424
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue	424,328			363	
Deposits held for other parties					
Total liabilities	<u>431,992</u>	<u>2,434</u>	<u>50,439</u>	<u>363</u>	<u>20,196</u>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	(135,620)	86,495	324,534		236,872
Total fund balances	<u>(135,620)</u>	<u>86,495</u>	<u>324,534</u>		<u>236,872</u>
Total liabilities and fund balances	<u>\$ 296,372</u>	<u>\$ 88,929</u>	<u>\$ 374,973</u>	<u>\$ 363</u>	<u>\$ 257,068</u>



SPECIAL REVENUE FUNDS						
COUNTY ATTORNEY CRIMINAL JUSTICE ENHANCEMENT	COUNTY ATTORNEY DRUG DIVERSION	COUNTY ATTORNEY FILL THE GAP	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY VICTIM COM- PENSATION AND ASSISTANCE	COUNTY ATTORNEY VICTIM COM- PENSATION AND RESTITUTION	COURT AUTOMATION
\$	\$	\$	\$	\$	\$	\$
730,426	1,054,136	804,835	1,030,797	290,742	490,287	418,962
3,379	4,544	3,764	4,659			
			332,614			
			92,210			
<u>\$ 733,805</u>	<u>\$ 1,058,680</u>	<u>\$ 808,599</u>	<u>\$ 1,460,280</u>	<u>\$ 290,742</u>	<u>\$ 490,287</u>	<u>\$ 418,962</u>
\$	\$	\$	\$	\$	\$	\$
34,981	15,355 4,620	33,515	19,447 129,443			1,321 10,086
			1,634,172			
<u>34,981</u>	<u>19,975</u>	<u>33,515</u>	<u>1,783,062</u>			<u>11,407</u>
<u>698,824</u>	<u>1,038,705</u>	<u>775,084</u>	<u>(322,782)</u>	<u>290,742</u>	<u>490,287</u>	<u>407,555</u>
<u>698,824</u>	<u>1,038,705</u>	<u>775,084</u>	<u>(322,782)</u>	<u>290,742</u>	<u>490,287</u>	<u>407,555</u>
<u>\$ 733,805</u>	<u>\$ 1,058,680</u>	<u>\$ 808,599</u>	<u>\$ 1,460,280</u>	<u>\$ 290,742</u>	<u>\$ 490,287</u>	<u>\$ 418,962</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS				
	DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	ENVIRONMENTAL SERVICES
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$ 700
Cash and investments held by					
County Treasurer	219,461	205,440	568,518	399,524	5,658,936
Receivables:					
Taxes					
Accrued interest					21,900
Special assessments					
Due from other funds					
Due from other governmental units				97,603	
Inventories					
Miscellaneous					
Cash and investments held by trustee - restricted					
Total assets	<u>\$ 219,461</u>	<u>\$ 205,440</u>	<u>\$ 568,518</u>	<u>\$ 497,127</u>	<u>\$ 5,681,536</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 184	\$	\$	\$ 11,063	\$ 100,888
Employee compensation	34,111	6,325		18,034	125,666
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue				527,014	
Deposits held for other parties					
Total liabilities	<u>34,295</u>	<u>6,325</u>		<u>556,111</u>	<u>226,554</u>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	185,166	199,115	568,518	(58,984)	5,454,982
Total fund balances	<u>185,166</u>	<u>199,115</u>	<u>568,518</u>	<u>(58,984)</u>	<u>5,454,982</u>
Total liabilities and fund balances	<u>\$ 219,461</u>	<u>\$ 205,440</u>	<u>\$ 568,518</u>	<u>\$ 497,127</u>	<u>\$ 5,681,536</u>

SPECIAL REVENUE FUNDS						
ENVIRONMENTAL SERVICES ENVIRONMENTAL HEALTH	ENVIRONMENTAL SERVICES GRANTS	EXPEDITED CHILD SUPPORT	FLOOD CONTROL	GENERAL GOVERNMENT GRANTS	HUMAN SERVICES GRANTS	JUROR IMPROVEMENT
\$	\$	\$	\$ 50	\$	\$ 3,777	\$
4,200,626		245,549	12,277,744	387,460	57,299	31,159
23,300			1,514,774 186,645			
	694,103		10,322,210 66,327		7,403,309	
			110,588			
<u>\$ 4,223,926</u>	<u>\$ 694,103</u>	<u>\$ 245,549</u>	<u>\$ 24,478,338</u>	<u>\$ 387,460</u>	<u>\$ 7,464,385</u>	<u>\$ 31,159</u>
\$ 18,811 284,573	\$ 12,109	\$ 10,907	\$ 6,531,616 307,679 40,033	\$ 445	\$ 1,993,414 450,449	\$ 8,081
	522,687				1,477,209	
	845,277		927,514		8,133,064	
<u>303,384</u>	<u>1,380,073</u>	<u>10,907</u>	<u>7,806,842</u>	<u>445</u>	<u>12,054,136</u>	<u>8,081</u>
			66,327			
<u>3,920,542</u>	<u>(685,970)</u>	<u>234,642</u>	<u>16,605,169</u>	<u>387,015</u>	<u>(4,589,751)</u>	<u>23,078</u>
<u>3,920,542</u>	<u>(685,970)</u>	<u>234,642</u>	<u>16,671,496</u>	<u>387,015</u>	<u>(4,589,751)</u>	<u>23,078</u>
<u>\$ 4,223,926</u>	<u>\$ 694,103</u>	<u>\$ 245,549</u>	<u>\$ 24,478,338</u>	<u>\$ 387,460</u>	<u>\$ 7,464,385</u>	<u>\$ 31,159</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS				
	JUSTICE COURT ENHANCEMENT	JUSTICE COURT GRANTS	JUSTICE COURT JUDICIAL ENHANCEMENT	JUVENILE PROBATION DIVERSION FEES	JUVENILE PROBATION GRANTS
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by					
County Treasurer	3,043,907	11,841	2,188,707	533,656	1,310,020
Receivables:					
Taxes					
Accrued interest	12,104		9,879	2,354	6,335
Special assessments					
Due from other funds					
Due from other governmental units					728,084
Inventories					
Miscellaneous					
Cash and investments held by trustee - restricted					
Total assets	<u>\$ 3,056,011</u>	<u>\$ 11,841</u>	<u>\$ 2,198,586</u>	<u>\$ 536,010</u>	<u>\$ 2,044,439</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 17,900	\$ 4,672	\$ 122,422	\$	\$ 14,710
Employee compensation	24,436	3,816	10,860	4,756	367,742
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue		3,353			2,394,454
Deposits held for other parties					
Total liabilities	<u>42,336</u>	<u>11,841</u>	<u>133,282</u>	<u>4,756</u>	<u>2,776,906</u>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	3,013,675		2,065,304	531,254	(732,467)
Total fund balances	<u>3,013,675</u>		<u>2,065,304</u>	<u>531,254</u>	<u>(732,467)</u>
Total liabilities and fund balances	<u>\$ 3,056,011</u>	<u>\$ 11,841</u>	<u>\$ 2,198,586</u>	<u>\$ 536,010</u>	<u>\$ 2,044,439</u>

SPECIAL REVENUE FUNDS

JUVENILE PROBATION SPECIAL FEES	JUVENILE RESTITUTION	LAW LIBRARY	LEGAL DEFENDER FILL THE GAP	LIBRARY	LIBRARY GRANTS	MEDICAL EXAMINER GRANTS
\$	\$	\$	\$	\$ 2,715	\$	\$
913,177	86,750	401,127	12,238	8,587,841	1,431	
3,901				406,544 39,747		
					467	249,013
<u>\$ 917,078</u>	<u>\$ 86,750</u>	<u>\$ 401,127</u>	<u>\$ 12,238</u>	<u>\$ 9,036,847</u>	<u>\$ 1,898</u>	<u>\$ 249,013</u>
\$ 2,336 21,993	\$	\$ 50,416	\$ 1,433	\$ 1,617,563 225,015	\$	\$
				327,534		62,523
				321,687	1,898	435,503
<u>24,329</u>		<u>50,416</u>	<u>1,433</u>	<u>2,491,799</u>	<u>1,898</u>	<u>498,026</u>
<u>892,749</u>	<u>86,750</u>	<u>350,711</u>	<u>10,805</u>	<u>6,545,048</u>		<u>(249,013)</u>
<u>892,749</u>	<u>86,750</u>	<u>350,711</u>	<u>10,805</u>	<u>6,545,048</u>		<u>(249,013)</u>
<u>\$ 917,078</u>	<u>\$ 86,750</u>	<u>\$ 401,127</u>	<u>\$ 12,238</u>	<u>\$ 9,036,847</u>	<u>\$ 1,898</u>	<u>\$ 249,013</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS				
	PALO VERDE	PARKS AND RECREATION GRANTS	PARKS DONATIONS	PARKS ENHANCEMENT	PARKS LAKE PLEASANT
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$ 200	\$ 280
Cash and investments held by					
County Treasurer	225,948	101,608	1,290,111	2,417,717	1,728,190
Receivables:					
Taxes					
Accrued interest			5,792	11,030	8,097
Special assessments					
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous					
Cash and investments held by trustee - restricted					
Total assets	<u>\$ 225,948</u>	<u>\$ 101,608</u>	<u>\$ 1,295,903</u>	<u>\$ 2,428,947</u>	<u>\$ 1,736,567</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 195	\$ 26,798	\$ 33,786	\$ 51,425	\$ 16,399
Employee compensation	4,832			65,967	17,019
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue					
Deposits held for other parties					
Total liabilities	<u>5,027</u>	<u>26,798</u>	<u>33,786</u>	<u>117,392</u>	<u>33,418</u>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	<u>220,921</u>	<u>74,810</u>	<u>1,262,117</u>	<u>2,311,555</u>	<u>1,703,149</u>
Total fund balances	<u>220,921</u>	<u>74,810</u>	<u>1,262,117</u>	<u>2,311,555</u>	<u>1,703,149</u>
Total liabilities and fund balances	<u>\$ 225,948</u>	<u>\$ 101,608</u>	<u>\$ 1,295,903</u>	<u>\$ 2,428,947</u>	<u>\$ 1,736,567</u>

SPECIAL REVENUE FUNDS						
PARKS SOUVENIR	PARKS SPUR CROSS RANCH	PLANNING AND DEVELOPMENT	PLANNING PROJECT FEES	PROBATE PROGRAMS	PUBLIC DEFENDER FILL THE GAP	PUBLIC DEFENDER GRANTS
\$	\$ 80	\$ 400	\$	\$	\$	\$
25,648	389,482	17,386,698	648,564	220,463		
		81,697	2,790			
					560,162	25,442
<u>\$ 25,648</u>	<u>\$ 389,562</u>	<u>\$ 17,468,795</u>	<u>\$ 651,354</u>	<u>\$ 220,463</u>	<u>\$ 560,162</u>	<u>\$ 25,442</u>
\$ 647	\$ 81 2,938	\$ 274,446 276,255	\$ 4,587	\$ 10,421	\$ 53,480 26,035	\$ 13,544
					254,559	11,898
		486,228				
<u>647</u>	<u>3,019</u>	<u>1,036,929</u>	<u>4,587</u>	<u>10,421</u>	<u>334,074</u>	<u>25,442</u>
<u>25,001</u>	<u>386,543</u>	<u>16,431,866</u>	<u>646,767</u>	<u>210,042</u>	<u>226,088</u>	
<u>25,001</u>	<u>386,543</u>	<u>16,431,866</u>	<u>646,767</u>	<u>210,042</u>	<u>226,088</u>	
<u>\$ 25,648</u>	<u>\$ 389,562</u>	<u>\$ 17,468,795</u>	<u>\$ 651,354</u>	<u>\$ 220,463</u>	<u>\$ 560,162</u>	<u>\$ 25,442</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS			
	PUBLIC DEFENDER TRAINING	PUBLIC HEALTH	PUBLIC HEALTH PHARMACY	RECORDER'S SURCHARGE
<b>ASSETS</b>				
Cash in bank and on hand	\$	\$ 1,500	\$ 1,700	\$
Cash and investments held by				
County Treasurer	4,146	1,253,411	1,631,730	10,456,313
Receivables:				
Taxes				
Accrued interest		7,002	6,221	45,767
Special assessments				
Due from other funds				
Due from other governmental units		6,017,953		
Inventories		1,261,289	89,957	
Miscellaneous				
Cash and investments held by trustee - restricted				
Total assets	<u>\$ 4,146</u>	<u>\$ 8,541,155</u>	<u>\$ 1,729,608</u>	<u>\$ 10,502,080</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 4,280	\$ 1,203,268	\$ 244,934	\$ 357,719
Employee compensation	3,072	495,253	61,368	68,564
Accrued liabilities		1,414		
Due to other funds				
Due to other governmental units				
Interest payable				
Special assessment debt with governmental commitment				
Deferred revenue		11,309,075		
Deposits held for other parties				
Total liabilities	<u>7,352</u>	<u>13,009,010</u>	<u>306,302</u>	<u>426,283</u>
Fund balances:				
Reserved for inventories		1,261,289	89,957	
Reserved for debt service				
Unreserved	(3,206)	(5,729,144)	1,333,349	10,075,797
Total fund balances	<u>(3,206)</u>	<u>(4,467,855)</u>	<u>1,423,306</u>	<u>10,075,797</u>
Total liabilities and fund balances	<u>\$ 4,146</u>	<u>\$ 8,541,155</u>	<u>\$ 1,729,608</u>	<u>\$ 10,502,080</u>



SPECIAL REVENUE FUNDS

RESEARCH AND REPORTING	RICO	SHERIFF DONATIONS	SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF JAIL ENHANCEMENT	SHERIFF RICO
\$	\$ 871,395	\$	\$	\$	\$ 550,771	\$
126,058	10,946,804	32,417		187,705		4,697
	50,734					
			808,207			
				10,815		
<u>\$ 126,058</u>	<u>\$ 11,868,933</u>	<u>\$ 32,417</u>	<u>\$ 808,207</u>	<u>\$ 198,520</u>	<u>\$ 550,771</u>	<u>\$ 4,697</u>
\$ 953	\$	\$	\$ 323,758	\$	\$ 6,435	\$ 16,007
7,704			45,050			
	1,853,211					
			341,951		335	14,222
	10,015,722					
			844,974			
<u>8,657</u>	<u>11,868,933</u>		<u>1,555,733</u>		<u>6,770</u>	<u>30,229</u>
117,401		32,417	(747,526)	198,520	544,001	(25,532)
<u>117,401</u>		<u>32,417</u>	<u>(747,526)</u>	<u>198,520</u>	<u>544,001</u>	<u>(25,532)</u>
<u>\$ 126,058</u>	<u>\$ 11,868,933</u>	<u>\$ 32,417</u>	<u>\$ 808,207</u>	<u>\$ 198,520</u>	<u>\$ 550,771</u>	<u>\$ 4,697</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS				
	SHERIFF SPECIAL FUNDING	SMALL SCHOOLS SPECIAL PROGRAM	SPORTS AUTHORITY	STADIUM DISTRICT	STREET LIGHTING
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$ 200	\$ 76,785	\$	\$
Cash and investments held by					
County Treasurer	10,910,801	654,872		2,518,772	2,418,672
Receivables:					
Taxes					
Accrued interest	49,060	3,011		11,209	
Special assessments					
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous	575,805		8,500		
Cash and investments held by trustee - restricted					
Total assets	<u>\$ 11,535,666</u>	<u>\$ 658,083</u>	<u>\$ 85,285</u>	<u>\$ 2,529,981</u>	<u>\$ 2,418,672</u>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 223,215	\$ 423,737	\$ 26,581	\$ 6,014	\$ 301,451
Employee compensation	88,781	17,528			
Accrued liabilities	194				
Due to other funds				1,317	
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue					
Deposits held for other parties					
Total liabilities	<u>312,190</u>	<u>441,265</u>	<u>26,581</u>	<u>7,331</u>	<u>301,451</u>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	11,223,476	216,818	58,704	2,522,650	2,117,221
Total fund balances	<u>11,223,476</u>	<u>216,818</u>	<u>58,704</u>	<u>2,522,650</u>	<u>2,117,221</u>
Total liabilities and fund balances	<u>\$ 11,535,666</u>	<u>\$ 658,083</u>	<u>\$ 85,285</u>	<u>\$ 2,529,981</u>	<u>\$ 2,418,672</u>

SPECIAL REVENUE FUNDS				
SUPERIOR COURT FILL THE GAP	SUPERIOR COURT GRANTS	SUPERIOR COURT JUDICIAL ENHANCEMENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION
\$	\$	\$	\$	\$
343,274	97,607	1,697,551	2,547,753	400,247
		7,428	10,432	
	47,842			
<u>\$ 343,274</u>	<u>\$ 145,449</u>	<u>\$ 1,704,979</u>	<u>\$ 2,558,185</u>	<u>\$ 400,247</u>
\$ 3,908 43,651	\$ 59,748 38,549	\$ 45,823 18,877	\$ 252,581 105,313	\$
			31,000	
	90,843			
<u>47,559</u>	<u>189,140</u>	<u>64,700</u>	<u>388,894</u>	
295,715	(43,691)	1,640,279	2,169,291	400,247
<u>295,715</u>	<u>(43,691)</u>	<u>1,640,279</u>	<u>2,169,291</u>	<u>400,247</u>
<u>\$ 343,274</u>	<u>\$ 145,449</u>	<u>\$ 1,704,979</u>	<u>\$ 2,558,185</u>	<u>\$ 400,247</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	SPECIAL REVENUE FUNDS			
	TRANSPORTATION	TRANSPORTATION GRANTS	TRIP REDUCTION	UNORGANIZED TERRITORY TRANSPORTATION
<b>ASSETS</b>				
Cash in bank and on hand	\$ 550	\$	\$	\$
Cash and investments held by County Treasurer	6,472,419			637,846
Receivables:				
Taxes				
Accrued interest	236,021			
Special assessments				
Due from other funds				
Due from other governmental units	17,535,614			
Inventories	829,079			
Miscellaneous				
Cash and investments held by trustee – restricted				
<b>Total assets</b>	<b>\$ 25,073,683</b>	<b>\$</b>	<b>\$</b>	<b>\$ 637,846</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 3,808,093	\$ 233,978	\$ 275,485	\$ 303,632
Employee compensation	741,306	2,829	35,240	
Accrued liabilities	2,878,307		779	
Due to other funds		98,862	910,046	
Due to other governmental units				
Interest payable				
Special assessment debt with governmental commitment				
Deferred revenue				
Deposits held for other parties	124,023	14,114		
<b>Total liabilities</b>	<b>7,551,729</b>	<b>349,783</b>	<b>1,221,550</b>	<b>303,632</b>
Fund balances:				
Reserved for inventories	829,079			
Reserved for debt service				
Unreserved	16,692,875	(349,783)	(1,221,550)	334,214
<b>Total fund balances</b>	<b>17,521,954</b>	<b>(349,783)</b>	<b>(1,221,550)</b>	<b>334,214</b>
<b>Total liabilities and fund balances</b>	<b>\$ 25,073,683</b>	<b>\$</b>	<b>\$</b>	<b>\$ 637,846</b>

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
VICTIM LOCATION	WASTE TIRE PROGRAM	TOTAL	SPECIAL ASSESSMENTS	STADIUM DISTRICT	TOTAL
\$	\$	\$ 1,514,373	\$	\$	\$
76,057	6,239,516	144,640,566	230,151	602	230,753
		1,921,318			
	28,999	942,851		34,316	34,316
		8,809	200,201		200,201
		51,230,358		912,002	912,002
		2,328,218			
		887,058			
		110,588		9,373,608	9,373,608
<u>\$ 76,057</u>	<u>\$ 6,268,515</u>	<u>\$ 203,584,139</u>	<u>\$ 430,352</u>	<u>\$ 10,320,528</u>	<u>\$ 10,750,880</u>
\$	\$	\$	\$	\$	\$
1,006	437,020 7,680	21,254,124 5,006,768 4,788,827 4,854,162 10,374,256			
			9,468		9,468
			28,533		28,533
		39,290,460	199,337		199,337
		138,137			
<u>1,006</u>	<u>444,700</u>	<u>85,706,734</u>	<u>237,338</u>		<u>237,338</u>
		2,328,218			
75,051	5,823,815	115,549,187	193,014	10,320,528	10,513,542
<u>75,051</u>	<u>5,823,815</u>	<u>117,877,405</u>	<u>193,014</u>	<u>10,320,528</u>	<u>10,513,542</u>
<u>\$ 76,057</u>	<u>\$ 6,268,515</u>	<u>\$ 203,584,139</u>	<u>\$ 430,352</u>	<u>\$ 10,320,528</u>	<u>\$ 10,750,880</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2005

	CAPITAL PROJECTS FUNDS			
	BANK ONE BALLPARK PROJECT RESERVE	BOND FUNDS	COUNTY IMPROVEMENT	FLOOD CONTROL CAPITAL PROJECTS
<b>ASSETS</b>				
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by				
County Treasurer	4,955	556,841	33,692,887	27,915,747
Receivables:				
Taxes				
Accrued interest	76,553		150,599	
Special assessments				
Due from other funds	56,590			
Due from other governmental units	355			
Inventories				
Miscellaneous				
Cash and investments held by trustee – restricted	9,736,341		1,280,488	
Total assets	<u>\$ 9,874,794</u>	<u>\$ 556,841</u>	<u>\$ 35,123,974</u>	<u>\$ 27,915,747</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 518,368	\$ 34,913	\$ 3,662,968	\$ 12,323,046
Employee compensation				55,516
Accrued liabilities		450		
Due to other funds	7,492	200,499		
Due to other governmental units				
Interest payable				
Special assessment debt with governmental commitment				
Deferred revenue				
Deposits held for other parties				
Total liabilities	<u>525,860</u>	<u>235,862</u>	<u>3,662,968</u>	<u>12,378,562</u>
Fund balances:				
Reserved for inventories				
Reserved for debt service				
Unreserved	9,348,934	320,979	31,461,006	15,537,185
Total fund balances	<u>9,348,934</u>	<u>320,979</u>	<u>31,461,006</u>	<u>15,537,185</u>
Total liabilities and fund balances	<u>\$ 9,874,794</u>	<u>\$ 556,841</u>	<u>\$ 35,123,974</u>	<u>\$ 27,915,747</u>

CAPITAL PROJECTS					
GENERAL FUND COUNTY IMPROVEMENT	INTER- GOVERNMENTAL CAPITAL PROJECTS	JAIL CONSTRUCTION	TRANSPORTATION CAPITAL PROJECTS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$	\$	\$	\$	\$	\$ 1,514,373
14,979,608	9,122,924	13,539,343	44,435,747	144,248,052	289,119,371
67,628	42,517			337,297	1,921,318
				56,590	1,314,464
			1,810,386	1,810,741	200,201
					65,399
					53,953,101
					2,328,218
					887,058
				11,016,829	20,501,025
<u>\$ 15,047,236</u>	<u>\$ 9,165,441</u>	<u>\$ 13,539,343</u>	<u>\$ 46,246,133</u>	<u>\$ 157,469,509</u>	<u>\$ 371,804,528</u>
\$ 1,859,567	\$ 157,918 3,400	\$ 663,277	\$ 7,173,130	\$ 26,393,187 58,916 450 207,991	\$ 47,647,311 5,065,684 4,789,277 5,062,153 10,374,256 9,468
					28,533
					39,489,797
			1,196,419	1,196,419	1,334,556
<u>1,859,567</u>	<u>161,318</u>	<u>663,277</u>	<u>8,369,549</u>	<u>27,856,963</u>	<u>113,801,035</u>
					2,328,218
					10,513,542
<u>13,187,669</u>	<u>9,004,123</u>	<u>12,876,066</u>	<u>37,876,584</u>	<u>129,612,546</u>	<u>245,161,733</u>
<u>13,187,669</u>	<u>9,004,123</u>	<u>12,876,066</u>	<u>37,876,584</u>	<u>129,612,546</u>	<u>258,003,493</u>
<u>\$ 15,047,236</u>	<u>\$ 9,165,441</u>	<u>\$ 13,539,343</u>	<u>\$ 46,246,133</u>	<u>\$ 157,469,509</u>	<u>\$ 371,804,528</u>

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**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
For the Fiscal Year Ended June 30, 2005

	SPECIAL REVENUE FUNDS				
	ACCOMODATION SCHOOLS	ADULT PROBATION GRANTS	ADULT PROBATION SERVICES	ANIMAL CARE AND CONTROL	ANIMAL CARE AND CONTROL FIELD SERVICES
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits				3,649,296	5,263
Intergovernmental	12,818,706	4,751,660		22,104	2,735,013
Charges for services	2,289,894	123,222	9,158,535	1,854,851	
Fines and forfeits			107,898		6,724
Special assessment					
Miscellaneous		3,861	83,019	15,528	4,709
Total revenues	15,108,600	4,878,743	9,349,452	5,541,779	2,751,709
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety		5,206,309	7,921,695		
Highways and streets					
Health, welfare and sanitation				5,000,124	2,317,812
Culture and recreation					
Education	13,925,619				
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	1,967,752			152,645	252,340
Total expenditures	15,893,371	5,206,309	7,921,695	5,152,769	2,570,152
Excess (deficiency) of revenues over expenditures	(784,771)	(327,566)	1,427,757	389,010	181,557
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	(784,771)	(327,566)	1,427,757	389,010	181,557
Fund balances (deficit) at beginning of year	(535,118)	(137,158)	3,501,347	499,081	301,750
Increase (decrease) in reserve for Inventories				(14,768)	
Fund balances (deficit) at end of year	\$ (1,319,889)	\$ (464,724)	\$ 4,929,104	\$ 873,323	\$ 483,307



SPECIAL REVENUE FUNDS						
ANIMAL CARE AND CONTROL GRANTS AND DONATIONS	BANK ONE BALLPARK OPERATIONS	CDBG HOUSING TRUST	CHILD SUPPORT ENHANCEMENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT EDMS	CLERK OF COURT FILL THE GAP
\$	\$	\$	\$	\$	\$	\$
57,751		3,279,135	73,340			506,000
1,000				106,034	1,899,397	834,287
310,361	4,187,323		3,648	4,172	7,666	2,275
369,112	4,187,323	3,279,135	76,988	110,206	1,907,063	1,342,562
				89,228	1,352,246	1,392,234
246,300		8,459,885	26,453			
	1,040,616					
	2,000,000					
	335,677					
800					46,688	
247,100	3,376,293	8,459,885	26,453	89,228	1,398,934	1,392,234
122,012	811,030	(5,180,750)	50,535	20,978	508,129	(49,672)
	(1,010,423)					
	(1,010,423)					
122,012	(199,393)	(5,180,750)	50,535	20,978	508,129	(49,672)
(1,232)	5,106,039	(16,322)	134,392	164,500	412,876	158,238
\$ 120,780	\$ 4,906,646	\$ (5,197,072)	\$ 184,927	\$ 185,478	\$ 921,005	\$ 108,566

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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, 2005

	SPECIAL REVENUE FUNDS				
	CLERK OF COURT GRANTS	CLERK OF COURT SPOUSAL MAINTENANCE ENFORCEMENT	CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY CHECK ENFORCEMENT PROGRAM
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	1,275,584			88,656	
Charges for services		105,560	1,634,097		
Fines and forfeits					698,347
Special assessment					
Miscellaneous	6,943	2,176	4,753		5,006
Total revenues	<u>1,282,527</u>	<u>107,736</u>	<u>1,638,850</u>	<u>88,656</u>	<u>703,353</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	1,277,731	84,192	1,570,495		719,031
Highways and streets					
Health, welfare and sanitation				49,546	
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay					
Total expenditures	<u>1,277,731</u>	<u>84,192</u>	<u>1,570,495</u>	<u>49,546</u>	<u>719,031</u>
Excess (deficiency) of revenues over expenditures	<u>4,796</u>	<u>23,544</u>	<u>68,355</u>	<u>39,110</u>	<u>(15,678)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	4,796	23,544	68,355	39,110	(15,678)
Fund balances (deficit) at beginning of year	(140,416)	62,951	256,179	(39,110)	252,550
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	<u>\$ (135,620)</u>	<u>\$ 86,495</u>	<u>\$ 324,534</u>	<u>\$</u>	<u>\$ 236,872</u>

SPECIAL REVENUE FUNDS						
COUNTY ATTORNEY CRIMINAL JUSTICE ENHANCEMENT	COUNTY ATTORNEY DRUG DIVERSION	COUNTY ATTORNEY FILL THE GAP	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY VICTIM COMP- ENSATION AND ASSISTANCE	COUNTY ATTORNEY VICTIM COMP- ENSATION AND RESTITUTION	COURT AUTOMATION
\$	\$	\$	\$	\$	\$	\$
1,476,082		448,062 715,530	6,733,234			674,397
	899,572			108,150		
12,639	22,897	25,031	19,925	5,443	20,476	8,504
1,488,721	922,469	1,188,623	6,753,159	113,593	20,476	682,901
1,154,574	999,000	1,264,423	6,598,125		1,988	568,383
			16,686			9,110
1,154,574	999,000	1,264,423	6,614,811		1,988	577,493
334,147	(76,531)	(75,800)	138,348	113,593	18,488	105,408
334,147	(76,531)	(75,800)	138,348	113,593	18,488	105,408
364,677	1,115,236	850,884	(461,130)	177,149	471,799	302,147
\$ 698,824	\$ 1,038,705	\$ 775,084	\$ (322,782)	\$ 290,742	\$ 490,287	\$ 407,555

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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, 2005

	SPECIAL REVENUE FUNDS				
	DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	ENVIRONMENTAL SERVICES
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					6,194,237
Intergovernmental				727,864	
Charges for services	1,073,006	178,692	139,886		
Fines and forfeits					1,126,485
Special assessment					
Miscellaneous	2,190	4,601	14,167	8,262	111,746
Total revenues	1,075,196	183,293	154,053	736,126	7,432,468
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	1,057,556		67,284	700,773	
Highways and streets					
Health, welfare and sanitation		181,073			6,084,705
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay				13,533	153,240
Total expenditures	1,057,556	181,073	67,284	714,306	6,237,945
Excess (deficiency) of revenues over expenditures	17,640	2,220	86,769	21,820	1,194,523
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					1,130,939
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					1,130,939
Net change in fund balances	17,640	2,220	86,769	21,820	2,325,462
Fund balances (deficit) at beginning of year	167,526	196,895	481,749	(80,804)	3,129,520
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	\$ 185,166	\$ 199,115	\$ 568,518	\$ (58,984)	\$ 5,454,982

SPECIAL REVENUE FUNDS						
ENVIRONMENTAL SERVICES ENVIRONMENTAL HEALTH	ENVIRONMENTAL SERVICES GRANTS	EXPEDITED CHILD SUPPORT	FLOOD CONTROL	FLOOD CONTROL GRANTS	GENERAL GOVERNMENT GRANTS	HUMAN SERVICES GRANTS
\$	\$	\$	\$	\$	\$	\$
9,512,044			55,740,862			
	2,574,582		2,315,702			
661,296		370,536	12,718,726	321,717	30,000	33,336,439
27,892						
1,136,274	14,111	6,859	2,775,016		9,955	229,890
11,337,506	2,588,693	377,395	73,550,306	321,717	39,955	33,566,329
					9,981	
			27,647,862	264,881		
10,172,458	1,653,835	407,136				35,060,918
203,225	55,759		937,533			688,201
10,375,683	1,709,594	407,136	28,585,395	264,881	9,981	35,749,119
961,823	879,099	(29,741)	44,964,911	56,836	29,974	(2,182,790)
			(53,327,784)			
			(53,327,784)			
961,823	879,099	(29,741)	(8,362,873)	56,836	29,974	(2,182,790)
2,958,719	(1,565,069)	264,383	25,150,517	(56,836)	357,041	(2,406,961)
			(116,148)			
\$ 3,920,542	\$ (685,970)	\$ 234,642	\$ 16,671,496	\$	\$ 387,015	\$ (4,589,751)

(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, 2005

	SPECIAL REVENUE FUNDS				
	JUROR IMPROVEMENT	JUSTICE COURT ENHANCEMENT	JUSTICE COURT GRANTS	JUSTICE COURT JUDICIAL ENHANCEMENT	JUVENILE PROBATION DIVERSION FEES
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental			147,108		
Charges for services		2,405,417			292,934
Fines and forfeits				621,968	
Special assessment					
Miscellaneous	55,158	50,499	520	51,956	9,975
Total revenues	55,158	2,455,916	147,628	673,924	302,909
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	107,465	1,300,199	147,628	715,043	184,469
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay				51,177	
Total expenditures	107,465	1,300,199	147,628	766,220	184,469
Excess (deficiency) of revenues over expenditures	(52,307)	1,155,717		(92,296)	118,440
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	(52,307)	1,155,717		(92,296)	118,440
Fund balances (deficit) at beginning of year	75,385	1,857,958		2,157,600	412,814
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	\$ 23,078	\$ 3,013,675	\$	\$ 2,065,304	\$ 531,254

SPECIAL REVENUE FUNDS						
JUVENILE PROBATION GRANTS	JUVENILE PROBATION SPECIAL FEES	JUVENILE RESTITUTION	LAW LIBRARY	LEGAL DEFENDER FILL THE GAP	LIBRARY	LIBRARY GRANTS
\$	\$	\$	\$	\$	\$ 15,816,020	\$
14,182,697				46,000	187,713	75,433
1,599	863,183	90	827,423		69,730	
			2,829		524,083	
13,153	19,095	16,137	72,412	272	740,225	
14,197,449	882,278	16,227	902,664	46,272	17,337,771	75,433
14,149,031	916,150	27,240	810,660	44,685		
					14,688,988	47,602
					1,029,491	
14,149,031	916,150	27,240	810,660	44,685	15,718,479	47,602
48,418	(33,872)	(11,013)	92,004	1,587	1,619,292	27,831
48,418	(33,872)	(11,013)	92,004	1,587	1,619,292	27,831
(780,885)	926,621	97,763	258,707	9,218	4,925,756	(27,831)
\$ (732,467)	\$ 892,749	\$ 86,750	\$ 350,711	\$ 10,805	\$ 6,545,048	\$

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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, 2005

	SPECIAL REVENUE FUNDS				
	MEDICAL EXAMINER GRANTS	OLD COURTHOUSE	PALO VERDE	PARKS AND RECREATION GRANTS	PARKS DONATIONS
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	28,826		258,628	140,008	
Charges for services	12,984				
Fines and forfeits					
Special assessment					
Miscellaneous			5,290	2,080	244,039
Total revenues	41,810		263,918	142,088	244,039
<b>EXPENDITURES</b>					
Current:					
General government		59			
Public safety	45,347		210,114		
Highways and streets					
Health, welfare and sanitation					
Culture and recreation				87,586	276,353
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	28,000				
Total expenditures	73,347	59	210,114	87,586	276,353
Excess (deficiency) of revenues over expenditures	(31,537)	(59)	53,804	54,502	(32,314)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					
Net change in fund balances	(31,537)	(59)	53,804	54,502	(32,314)
Fund balances (deficit) at beginning of year	(217,476)	59	167,117	20,308	1,294,431
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	\$ (249,013)	\$	\$ 220,921	\$ 74,810	\$ 1,262,117



SPECIAL REVENUE FUNDS						
PARKS ENHANCEMENT	PARKS LAKE PLEASANT	PARKS SOUVENIR	PARKS SPUR CROSS RANCH	PLANNING AND DEVELOPMENT	PLANNING PROJECT FEES	PROBATE PROGRAMS
\$	\$	\$	\$	\$	\$	\$
				8,352,032	196,525	
336,250	95,314		415,000			
1,844,657	1,323,117		32,206	4,145,860		391,370
10,692	1,207			2,360		
707,114	99,232	112,067	9,268	425,979	13,202	3,643
2,898,713	1,518,870	112,067	456,474	12,926,231	209,727	395,013
				12,352,864	160,377	310,191
2,239,209	1,287,200	76,067	304,970			
52,217	15,281		18,770	131,577		
2,291,426	1,302,481	76,067	323,740	12,484,441	160,377	310,191
607,287	216,389	36,000	132,734	441,790	49,350	84,822
35,997						
		(35,997)				
35,997		(35,997)				
643,284	216,389	3	132,734	441,790	49,350	84,822
1,668,271	1,486,760	24,998	253,809	15,990,076	597,417	125,220
\$ 2,311,555	\$ 1,703,149	\$ 25,001	\$ 386,543	\$ 16,431,866	\$ 646,767	\$ 210,042

(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, 2005

	SPECIAL REVENUE FUNDS				
	PUBLIC DEFENDER FILL THE GAP	PUBLIC DEFENDER GRANTS	PUBLIC DEFENDER TRAINING	PUBLIC HEALTH	PUBLIC HEALTH PHARMACY
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	939,582	401,666	316,879	39,453,601	
Charges for services	404,438			141,155	3,036,579
Fines and forfeits					
Special assessment					
Miscellaneous	10,869		7,056	16,170	32,575
Total revenues	1,354,889	401,666	323,935	39,610,926	3,069,154
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	1,242,014	401,666	433,907		
Highways and streets					
Health, welfare and sanitation				42,044,103	3,088,432
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	111,229			63,632	5,768
Total expenditures	1,353,243	401,666	433,907	42,107,735	3,094,200
Excess (deficiency) of revenues over expenditures	1,646		(109,972)	(2,496,809)	(25,046)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					26,950
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					26,950
Net change in fund balances	1,646		(109,972)	(2,496,809)	1,904
Fund balances (deficit) at beginning of year	224,442		106,766	(2,423,007)	1,456,104
Increase (decrease) in reserve for inventories				451,961	(34,702)
Fund balances (deficit) at end of year	\$ 226,088	\$	\$ (3,206)	\$ (4,467,855)	\$ 1,423,306

SPECIAL REVENUE FUNDS						
RECORDER'S SURCHARGE	RESEARCH AND REPORTING	RICO	SHERIFF DONATIONS	SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF JAIL ENHANCEMENT
\$	\$	\$	\$	\$	\$	\$
45,398				3,874,832		1,205,684
6,663,348					138,076	
		1,164,060		8,188		
191,801	329,401		15,920	62,137	3,119	1,282
6,900,547	329,401	1,164,060	15,920	3,945,157	141,195	1,206,966
4,530,206	285,345					
		1,150,060	12,223	3,188,587	19,612	1,238,362
552,907		14,000		400,027		178,525
5,083,113	285,345	1,164,060	12,223	3,588,614	19,612	1,416,887
1,817,434	44,056		3,697	356,543	121,583	(209,921)
70,000						
70,000						
1,887,434	44,056		3,697	356,543	121,583	(209,921)
8,188,363	73,345		28,720	(1,104,069)	76,937	753,922
\$ 10,075,797	\$ 117,401	\$	\$ 32,417	\$ (747,526)	\$ 198,520	\$ 544,001

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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, 2005

	SPECIAL REVENUE FUNDS				
	SHERIFF RICO	SHERIFF SPECIAL FUNDING	SMALL SCHOOLS SERVICE PROGRAM	SPORTS AUTHORITY	STADIUM DISTRICT
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental			1,703,146		
Charges for services					
Fines and forfeits	825,820				
Special assessment					
Miscellaneous		11,697,418	60,389	566,857	55,188
Total revenues	825,820	11,697,418	1,763,535	566,857	55,188
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	645,156	7,818,931			
Highways and streets					
Health, welfare and sanitation					
Culture and recreation				567,305	285,517
Education			1,502,985		
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay	184,409	43,480	19,976		
Total expenditures	829,565	7,862,411	1,522,961	567,305	285,517
Excess (deficiency) of revenues over expenditures	(3,745)	3,835,007	240,574	(448)	(230,329)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					361,626
Transfers out					
Proceeds from bond issuance					
Total other financing sources (uses)					361,626
Net change in fund balances	(3,745)	3,835,007	240,574	(448)	131,297
Fund balances (deficit) at beginning of year	(21,787)	7,388,469	(23,756)	59,152	2,391,353
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	\$ (25,532)	11,223,476	\$ 216,818	\$ 58,704	\$ 2,522,650

SPECIAL REVENUE FUNDS					
STREET LIGHTING	SUPERIOR COURT FILL THE GAP	SUPERIOR COURT GRANTS	SUPERIOR COURT JUDICIAL ENHANCEMENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION
\$	\$	\$	\$	\$	\$
	1,469,177	1,304,837	93,000 917,638	1,378,171 3,212,340	159,190
3,430,588 59,236	7,484	2,179	35,369	60,529	
<u>3,489,824</u>	<u>1,476,661</u>	<u>1,307,016</u>	<u>1,046,007</u>	<u>4,651,040</u>	<u>159,190</u>
					448,910
3,451,339	1,456,333	1,333,668	803,915	4,198,374	
			44,539	122,430	
<u>3,451,339</u>	<u>1,456,333</u>	<u>1,333,668</u>	<u>848,454</u>	<u>4,320,804</u>	<u>448,910</u>
38,485	20,328	(26,652)	197,553	330,236	(289,720)
38,485	20,328	(26,652)	197,553	330,236	(289,720)
2,078,736	275,387	(17,039)	1,442,726	1,839,055	689,967
<u>\$ 2,117,221</u>	<u>\$ 295,715</u>	<u>\$ (43,691)</u>	<u>\$ 1,640,279</u>	<u>\$ 2,169,291</u>	<u>\$ 400,247</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, 2005

	SPECIAL REVENUE FUNDS			
	TRANSPORTATION	TRANSPORTATION GRANTS	TRIP REDUCTION	UNORGANIZED TERRITORY TRANSPORTATION
<b>REVENUES</b>				
Taxes	\$	\$	\$	\$
Licenses and permits	3,046,491			
Intergovernmental	99,206,351	148,453	895,035	
Charges for services				
Fines and forfeits				
Special assessment				
Miscellaneous	1,764,998			486,844
Total revenues	104,017,840	148,453	895,035	486,844
<b>EXPENDITURES</b>				
Current:				
General government				
Public safety				
Highways and streets	48,514,163	297,680		
Health, welfare and sanitation			2,097,303	
Culture and recreation				
Education				665,274
Debt service:				
Principal				
Interest				
Other expenditures				
Capital outlay	3,000,830	200,556	19,282	
Total expenditures	51,514,993	498,236	2,116,585	665,274
Excess (deficiency) of revenues over expenditures	52,502,847	(349,783)	(1,221,550)	(178,430)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Transfers out	(61,242,098)			
Proceeds from bond issuance				
Total other financing sources (uses)	(61,242,098)			
Net change in fund balances	(8,739,251)	(349,783)	(1,221,550)	(178,430)
Fund balances (deficit) at beginning of year	26,011,905			512,644
Increase (decrease) in reserve for inventories	249,300			
Fund balances (deficit) at end of year	\$ 17,521,954	\$ (349,783)	\$ (1,221,550)	\$ 334,214

SPECIAL REVENUE FUNDS			DEBT SERVICE FUNDS		
VICTIM LOCATION	WASTE TIRE PROGRAM	TOTAL	SPECIAL ASSESSMENTS	STADIUM DISTRICT	TOTAL
\$	\$	\$ 71,556,882	\$	\$ 6,024,355	\$ 6,024,355
		33,271,590			
	4,472,063	256,795,507			
		48,703,554			
		6,136,275			
		3,430,588	25,503		25,503
4,615	236,610	27,428,788		509,064	509,064
4,615	4,708,673	447,323,184	25,503	6,533,419	6,558,922
		5,274,501			
17,546		118,831,166			
		48,811,843			
	4,205,406	121,095,489			
		20,901,413			
		16,093,878			
		2,000,000	107,644	2,490,000	2,597,644
		335,677	20,830	2,862,094	2,882,924
				11,870	11,870
	69,192	10,854,807			
17,546	4,274,598	344,198,774	128,474	5,363,964	5,492,438
(12,931)	434,075	103,124,410	(102,971)	1,169,455	1,066,484
		1,625,512			
		(115,616,302)		(361,626)	(361,626)
		(113,990,790)		(361,626)	(361,626)
(12,931)	434,075	(10,866,380)	(102,971)	807,829	704,858
87,982	5,389,740	128,208,142	295,985	9,512,699	9,808,684
		535,643			
\$ 75,051	\$ 5,823,815	\$ 117,877,405	\$ 193,014	\$ 10,320,528	\$ 10,513,542

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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, 2005

	CAPITAL PROJECTS FUNDS			
	BANK ONE BALLPARK PROJECT RESERVE	BOND FUNDS	COUNTY IMPROVEMENT	FLOOD CONTROL CAPITAL PROJECTS
<b>REVENUES</b>				
Taxes	\$	\$	\$	\$
Licenses and permits				
Intergovernmental				
Charges for services				
Fines and forfeits				
Special assessment		80,042		
Miscellaneous	524,785	140,759	929,147	
Total revenues	524,785	220,801	929,147	
<b>EXPENDITURES</b>				
Current:				
General government				
Public safety				
Highways and streets				
Health, welfare and sanitation				
Culture and recreation				
Education				
Debt service:				
Principal				
Interest				
Other expenditures				
Capital outlay	1,532,973		29,310,587	42,692,818
Total expenditures	1,532,973		29,310,587	42,692,818
Excess (deficiency) of revenues over expenditures	(1,008,188)	220,801	(28,381,440)	(42,692,818)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	1,010,423			53,327,784
Transfers out			(1,296,211)	
Proceeds from bond issuance			12,000,000	
Total other financing sources (uses)	1,010,423		10,703,789	53,327,784
Net change in fund balances	2,235	220,801	(17,677,651)	10,634,966
Fund balances (deficit) at beginning of year	9,346,699	100,178	49,138,657	4,902,219
Increase (decrease) in reserve for inventories				
Fund balances (deficit) at end of year	\$ 9,348,934	\$ 320,979	\$ 31,461,006	\$ 15,537,185



CAPITAL PROJECTS					
GENERAL FUND COUNTY IMPROVEMENT	INTER- GOVERNMENTAL CAPITAL PROJECTS	JAIL CONSTRUCTION	TRANSPORTATION CAPITAL PROJECTS	TOTAL	TOTAL NONMAJOR GOVERNMENTAL FUNDS
\$	\$	\$	\$	\$	\$
					77,581,237
					33,271,590
			8,820,531	8,820,531	265,616,038
					48,703,554
					6,136,275
				80,042	3,536,133
595,898	4,580,569		389,877	7,161,035	35,098,887
595,898	4,580,569		9,210,408	16,061,608	469,943,714
					5,274,501
					118,831,166
					48,811,843
					121,095,489
					20,901,413
					16,093,878
					4,597,644
					3,218,601
					11,870
19,751,948	4,341,949	15,486,011	50,672,935	163,789,221	174,644,028
19,751,948	4,341,949	15,486,011	50,672,935	163,789,221	513,480,433
(19,156,050)	238,620	(15,486,011)	(41,462,527)	(147,727,613)	(43,536,719)
1,000,000	2,769,329	47,591,538	61,242,098	166,941,172	168,566,684
(7,735,001)	(1,130,939)			(10,162,151)	(126,140,079)
				12,000,000	12,000,000
(6,735,001)	1,638,390	47,591,538	61,242,098	168,779,021	54,426,605
(25,891,051)	1,877,010	32,105,527	19,779,571	21,051,408	10,889,886
39,078,720	7,127,113	(19,229,461)	18,097,013	108,561,138	246,577,964
					535,643
\$ 13,187,669	\$ 9,004,123	\$ 12,876,066	\$ 37,876,584	\$ 129,612,546	\$ 258,003,493



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Adult Probation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 5,457,776	\$ 5,457,776	\$ 4,751,660	\$ (706,116)
Charges for services	150,000	150,000	123,222	(26,778)
Miscellaneous	12,000	12,000	3,861	(8,139)
Total revenues	5,619,776	5,619,776	4,878,743	(741,033)
<b>EXPENDITURES</b>				
Current:				
Public safety	5,619,776	5,619,776	5,206,309	413,467
Total expenditures	5,619,776	5,619,776	5,206,309	413,467
Deficiency of revenues under expenditures			(327,566)	(327,566)
Net change in fund balances			(327,566)	(327,566)
Fund deficit – beginning	(188,585)	(188,585)	(137,158)	51,427
Fund deficit – ending	<u>\$ (188,585)</u>	<u>\$ (188,585)</u>	<u>\$ (464,724)</u>	<u>\$ (276,139)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Adult Probation Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 8,155,000	\$ 8,371,291	\$ 9,158,535	\$ 787,244
Fines and forfeits	105,000	105,000	107,898	2,898
Miscellaneous	40,000	40,000	83,019	43,019
Total revenues	8,300,000	8,516,291	9,349,452	833,161
<b>EXPENDITURES</b>				
Current:				
Public Safety	8,300,000	8,485,707	7,921,695	564,012
Capital outlay		30,584		30,584
Total expenditures	8,300,000	8,516,291	7,921,695	594,596
Excess of revenues over expenditures			1,427,757	1,427,757
Net change in fund balances			1,427,757	1,427,757
Fund balances – beginning	2,956,021	2,956,021	3,501,347	545,326
Fund balances – ending	<u>\$ 2,956,021</u>	<u>\$ 2,956,021</u>	<u>\$ 4,929,104</u>	<u>\$ 1,973,083</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Animal Care and Control Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$ 3,900,106	\$ 3,900,106	\$ 3,649,296	\$ (250,810)
Intergovernmental	40,000	40,000	22,104	(17,896)
Charges for services	1,814,610	1,814,610	1,854,851	40,241
Miscellaneous			15,528	15,528
Total revenues	5,754,716	5,754,716	5,541,779	(212,937)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	5,094,517	5,267,983	5,000,124	267,859
Capital outlay	2,255	72,255	152,645	(80,390)
Total expenditures	5,096,772	5,340,238	5,152,769	187,469
Excess of revenues over expenditures	657,944	414,478	389,010	(25,468)
<b>OTHER FINANCING USES</b>				
Transfers out	(407,297)	(407,297)		407,297
Total other financing uses	(407,297)	(407,297)		407,297
Net change in fund balances	250,647	7,181	389,010	381,829
Fund balances – beginning	8,892	8,892	499,081	490,189
Decrease in reserve for inventories			(14,768)	(14,768)
Fund balances – ending	\$ 259,539	\$ 16,073	\$ 873,323	\$ 857,250

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Animal Care and Control Field Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$	\$	\$ 5,263	\$ 5,263
Intergovernmental	2,834,505	2,834,505	2,735,013	(99,492)
Fines and forfeits	10,532	10,532	6,724	(3,808)
Miscellaneous			4,709	4,709
Total revenues	2,845,037	2,845,037	2,751,709	(93,328)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	2,231,670	2,258,176	2,317,812	(59,636)
Capital outlay	317,130	317,130	252,340	64,790
Total expenditures	2,548,800	2,575,306	2,570,152	5,154
Excess of revenues over expenditures	296,237	269,731	181,557	(88,174)
<b>OTHER FINANCING USES</b>				
Transfers out	(199,544)	(199,544)		199,544
Total other financing uses	(199,544)	(199,544)		199,544
Net change in fund balances	96,693	70,187	181,557	111,370
Fund balances – beginning	20,903	20,903	301,750	280,847
Fund balances – ending	\$ 117,596	\$ 91,090	\$ 483,307	\$ 392,217

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Animal Care and Control Grants and Donations Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 112,131	\$ 102,857	\$ 57,751	\$ (45,106)
Charges for services			1,000	1,000
Miscellaneous	356,726	366,000	310,361	(55,639)
Total revenues	468,857	468,857	369,112	(99,745)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	468,857	455,453	246,300	209,153
Capital outlay		13,404	800	12,604
Total expenditures	468,857	468,857	247,100	221,757
Excess of revenues over expenditures			122,012	122,012
Net change in fund balances			122,012	122,012
Fund balances (deficit) – beginning	8,584	8,584	(1,232)	(9,816)
Fund balances – ending	\$ 8,584	\$ 8,584	\$ 120,780	\$ 112,196

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Bank One Ballpark Operations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 4,517,821	\$ 4,687,821	\$ 4,187,323	\$ (500,498)
Total revenues	4,517,821	4,687,821	4,187,323	(500,498)
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	1,885,248	4,023,821	1,040,616	2,983,205
Debt service:				
Principal			2,000,000	(2,000,000)
Interest			335,677	(335,677)
Total expenditures	1,885,248	4,023,821	3,376,293	647,528
Excess of revenues over expenditures	2,632,573	664,000	811,030	147,030
<b>OTHER FINANCING USES</b>				
Transfers out	(1,584,437)	(1,634,437)	(1,010,423)	624,014
Total other financing uses	(1,584,437)	(1,634,437)	(1,010,423)	624,014
Net change in fund balances	1,048,136	(970,437)	(199,393)	771,044
Fund balances – beginning	4,783,593	4,783,593	5,106,039	322,446
Fund balances – ending	\$ 5,831,729	\$ 3,813,156	\$ 4,906,646	\$ 1,093,490



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**CDBG Housing Trust Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 16,033,276	\$ 16,033,276	\$ 3,279,135	\$ (12,754,141)
Total revenues	16,033,276	16,033,276	3,279,135	(12,754,141)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	16,006,452	16,006,452	8,459,885	7,546,567
Total expenditures	16,006,452	16,006,452	8,459,885	7,546,567
Excess (deficiency) of revenues over expenditures	26,824	26,824	(5,180,750)	(5,207,574)
<b>OTHER FINANCING USES</b>				
Transfers out	(26,824)	(26,824)		26,824
Total other financing uses	(26,824)	(26,824)		26,824
Net change in fund balances			(5,180,750)	(5,180,750)
Fund deficit – beginning	(59,489)	(59,489)	(16,322)	43,167
Fund deficit – ending	<u>\$ (59,489)</u>	<u>\$ (59,489)</u>	<u>\$ (5,197,072)</u>	<u>\$ (5,137,583)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Child Support Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 45,000	\$ 45,000	\$ 73,340	\$ 28,340
Miscellaneous			3,648	3,648
Total revenues	45,000	45,000	76,988	31,988
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	100,000	100,000	26,453	73,547
Total expenditures	100,000	100,000	26,453	73,547
Excess (deficiency) of revenues over expenditures	(55,000)	(55,000)	50,535	105,535
Net change in fund balances	(55,000)	(55,000)	50,535	105,535
Fund balances – beginning	119,953	119,953	134,392	14,439
Fund balances – ending	<u>\$ 64,953</u>	<u>\$ 64,953</u>	<u>\$ 184,927</u>	<u>\$ 119,974</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Children’s Issues Education Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 109,000	\$ 109,000	\$ 106,034	\$ (2,966)
Miscellaneous	1,000	1,000	4,172	3,172
Total revenues	110,000	110,000	110,206	206
<b>EXPENDITURES</b>				
Current:				
Public safety	110,000	110,000	89,228	20,772
Total expenditures	110,000	110,000	89,228	20,772
Excess of revenues over expenditures			20,978	20,978
Net change in fund balances			20,978	20,978
Fund balances – beginning	160,089	160,089	164,500	4,411
Fund balances – ending	<u>\$ 160,089</u>	<u>\$ 160,089</u>	<u>\$ 185,478</u>	<u>\$ 25,389</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Clerk of Court EDMS Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 1,400,000	\$ 1,878,500	\$ 1,899,397	\$ 20,897
Miscellaneous			7,666	7,666
Total revenues	1,400,000	1,878,500	1,907,063	28,563
<b>EXPENDITURES</b>				
Current:				
Public safety	1,400,000	1,868,500	1,352,246	516,254
Capital outlay		10,000	46,688	(36,688)
Total expenditures	1,400,000	1,878,500	1,398,934	479,566
Excess of revenues over expenditures			508,129	508,129
Net change in fund balances			508,129	508,129
Fund balances – beginning	350,538	350,538	412,876	62,338
Fund balances – ending	<u>\$ 350,538</u>	<u>\$ 350,538</u>	<u>\$ 921,005</u>	<u>\$ 570,467</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Clerk of Court Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 516,228	\$ 516,228	\$ 506,000	(10,228)
Charges for services	911,316	911,316	\$ 834,287	\$ (77,029)
Miscellaneous			2,275	2,275
Total revenues	<u>1,427,544</u>	<u>1,427,544</u>	<u>1,342,562</u>	<u>(84,982)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>1,427,544</u>	<u>1,427,544</u>	<u>1,392,234</u>	<u>35,310</u>
Total expenditures	<u>1,427,544</u>	<u>1,427,544</u>	<u>1,392,234</u>	<u>35,310</u>
Deficiency of revenues under expenditures			<u>(49,672)</u>	<u>(49,672)</u>
Net change in fund balances			(49,672)	(49,672)
Fund balances – beginning	<u>370,258</u>	<u>370,258</u>	<u>158,238</u>	<u>(212,020)</u>
Fund balances – ending	<u>\$ 370,258</u>	<u>\$ 370,258</u>	<u>\$ 108,566</u>	<u>\$ (261,692)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Clerk of Court Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,326,528	\$ 1,326,528	\$ 1,275,584	\$ (50,944)
Miscellaneous			6,943	6,943
Total revenues	1,326,528	1,326,528	1,282,527	(44,001)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,326,528	1,326,528	1,277,731	48,797
Total expenditures	1,326,528	1,326,528	1,277,731	48,797
Excess of revenues over expenditures			4,796	4,796
Net change in fund balances			4,796	4,796
Fund deficit – beginning	(388,105)	(388,105)	(140,416)	247,689
Fund deficit – ending	<u>\$ (388,105)</u>	<u>\$ (388,105)</u>	<u>\$ (135,620)</u>	<u>\$ 252,485</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Clerk of Court Spousal Maintenance Enforcement Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Charges for services	\$ 95,000	\$ 94,583	\$ 105,560	\$ 10,977
Miscellaneous		417	2,176	1,759
Total revenues	95,000	95,000	107,736	12,736
<u>EXPENDITURES</u>				
Current:				
Public safety	95,000	95,000	84,192	10,808
Total expenditures	95,000	95,000	84,192	10,808
Excess of revenues over expenditures			23,544	23,544
Net change in fund balances			23,544	23,544
Fund balances – beginning	42,768	42,768	62,951	20,183
Fund balances – ending	<u>\$ 42,768</u>	<u>\$ 42,768</u>	<u>\$ 86,495</u>	<u>\$ 43,727</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Conciliation Court Special Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 1,552,010	\$ 1,595,801	\$ 1,634,097	\$ 38,296
Miscellaneous	2,000	2,000	4,753	2,753
Total revenues	1,554,010	1,597,801	1,638,850	41,049
<b>EXPENDITURES</b>				
Current:				
Public safety	1,554,010	1,597,801	1,570,495	27,306
Total expenditures	1,554,010	1,597,801	1,570,495	27,306
Excess of revenues over expenditures			68,355	68,355
Net change in fund balances			68,355	68,355
Fund balances – beginning	227,337	227,337	256,179	28,842
Fund balances – ending	<u>\$ 227,337</u>	<u>\$ 227,337</u>	<u>\$ 324,534</u>	<u>\$ 97,197</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Correctional Health Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 842,542	\$ 842,542	\$ 88,656	\$ (753,886)
Total revenues	842,542	842,542	88,656	(753,886)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	110,097	125,006	49,546	75,460
Capital outlay	732,445	717,536		717,536
Total expenditures	842,542	842,542	49,546	792,996
Excess of revenues over expenditures			39,110	39,110
Net change in fund balances			39,110	39,110
Fund deficit – beginning	(97,946)	(97,946)	(39,110)	58,836
Fund balances (deficit) – ending	\$ (97,946)	\$ (97,946)	\$	\$ 97,946

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Check Enforcement Program Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Fines and forfeits	\$ 700,000	\$ 720,031	\$ 698,347	\$ (21,684)
Miscellaneous			5,006	5,006
Total revenues	700,000	720,031	703,353	(16,678)
<u>EXPENDITURES</u>				
Current:				
Public safety	700,000	720,031	719,031	1,000
Total expenditures	700,000	720,031	719,031	1,000
Deficiency of revenues under expenditures			(15,678)	(15,678)
Net change in fund balances			(15,678)	(15,678)
Fund balances – beginning	151,262	151,262	252,550	101,288
Fund balances – ending	<u>\$ 151,262</u>	<u>\$ 151,262</u>	<u>\$ 236,872</u>	<u>\$ 85,610</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Criminal Justice Enhancement Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Intergovernmental	\$ 1,356,500	\$ 1,356,500	\$ 1,476,082	\$ 119,582
Miscellaneous	5,000	5,000	12,639	7,639
Total revenues	1,361,500	1,361,500	1,488,721	127,221
<u>EXPENDITURES</u>				
Current:				
Public safety	1,361,500	1,361,500	1,154,574	206,926
Total expenditures	1,361,500	1,361,500	1,154,574	206,926
Excess of revenues under expenditures			334,147	334,147
Net change in fund balances			334,147	334,147
Fund balances – beginning	186,578	186,578	364,677	178,099
Fund balances – ending	<u>\$ 186,578</u>	<u>\$ 186,578</u>	<u>\$ 698,824</u>	<u>\$ 512,246</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Drug Diversion Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Fines and forfeits	\$ 1,000,000	\$ 1,000,000	\$ 899,572	\$ (100,428)
Miscellaneous			22,897	22,897
Total revenues	1,000,000	1,000,000	922,469	(77,531)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,000,000	1,000,000	999,000	1,000
Total expenditures	1,000,000	1,000,000	999,000	1,000
Deficiency of revenues under expenditures			(76,531)	(76,531)
Net change in fund balances			(76,531)	(76,531)
Fund balances – beginning	1,033,413	1,033,413	1,115,236	81,823
Fund balances – ending	<u>\$ 1,033,413</u>	<u>\$ 1,033,413</u>	<u>\$ 1,038,705</u>	<u>\$ 5,292</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 448,581	\$ 448,581	\$ 448,062	\$ (519)
Charges for services	807,556	807,556	715,530	(92,026)
Miscellaneous	10,487	10,487	25,031	14,544
Total revenues	1,266,624	1,266,624	1,188,623	(78,001)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,998,143	1,998,143	1,264,423	733,720
Capital outlay	25,000	25,000		25,000
Total expenditures	2,023,143	2,023,143	1,264,423	758,720
Deficiency of revenues under expenditures	(756,519)	(756,519)	(75,800)	680,719
Net change in fund balances	(756,519)	(756,519)	(75,800)	680,719
Fund balances – beginning	970,514	970,514	850,884	(119,630)
Fund balances – ending	\$ 213,995	\$ 213,995	\$ 775,084	\$ 561,089

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 5,827,233	\$ 6,689,014	\$ 6,733,234	\$ 44,220
Miscellaneous			19,925	19,925
Total revenues	\$ 5,827,233	\$ 6,689,014	6,753,159	64,145
<b>EXPENDITURES</b>				
Current:				
Public safety	\$ 5,827,233	\$ 6,689,014	6,598,125	90,889
Capital outlay			16,686	(16,686)
Total expenditures	\$ 5,827,233	\$ 6,689,014	6,614,811	74,203
Excess of revenues over expenditures			138,348	138,348
Net change in fund balances			138,348	138,348
Fund deficit – beginning	(454,008)	(454,008)	(461,130)	(7,122)
Fund deficit – ending	\$ (454,008)	\$ (454,008)	\$ (322,782)	\$ 131,226

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Victim Compensation and Assistance Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Fines and forfeits	\$ 36,000	\$ 36,000	\$ 108,150	\$ 72,150
Miscellaneous			5,443	5,443
Total revenues	36,000	36,000	113,593	77,593
<u>EXPENDITURES</u>				
Current:				
Public safety	126,000	126,000		126,000
Total expenditures	126,000	126,000		126,000
Excess (deficiency) of revenues over expenditures	(90,000)	(90,000)	113,593	203,593
Net change in fund balances	(90,000)	(90,000)	113,593	203,593
Fund balances – beginning	100,082	100,082	177,149	77,067
Fund balances – ending	<u>\$ 10,082</u>	<u>\$ 10,082</u>	<u>\$ 290,742</u>	<u>\$ 280,660</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Attorney Victim Compensation and Restitution Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 40,000	\$ 40,000	\$ 20,476	\$ (19,524)
Total revenues	40,000	40,000	20,476	(19,524)
<b>EXPENDITURES</b>				
Current:				
Public safety	465,000	465,000	1,988	463,012
Total expenditures	465,000	465,000	1,988	463,012
Excess (deficiency) of revenues over expenditures	(425,000)	(425,000)	18,488	443,488
Net change in fund balances	(425,000)	(425,000)	18,488	443,488
Fund balances – beginning	449,402	449,402	471,799	22,397
Fund balances – ending	<u>\$ 24,402</u>	<u>\$ 24,402</u>	<u>\$ 490,287</u>	<u>\$ 465,885</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Court Automation Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 685,000	\$ 685,000	\$ 674,397	\$ (10,603)
Miscellaneous	4,000	4,000	8,504	4,504
Total revenues	689,000	689,000	682,901	(6,099)
<b>EXPENDITURES</b>				
Current:				
Public safety	689,000	689,000	568,383	120,617
Capital outlay			9,110	(9,110)
Total expenditures	689,000	689,000	577,493	111,507
Excess of revenues over expenditures			105,408	105,408
Net change in fund balances			105,408	105,408
Fund balances – beginning	306,379	306,379	302,147	(4,232)
Fund balances – ending	<u>\$ 306,379</u>	<u>\$ 306,379</u>	<u>\$ 407,555</u>	<u>\$ 101,176</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Document Retrieval Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 1,093,613	\$ 1,093,613	\$ 1,073,006	\$ (20,607)
Miscellaneous	5,312	5,312	2,190	(3,122)
Total revenues	1,098,925	1,098,925	1,075,196	(23,729)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,098,925	1,098,925	1,057,556	41,369
Total expenditures	1,098,925	1,098,925	1,057,556	41,369
Excess of revenues over expenditures			17,640	17,640
Net change in fund balances			17,640	17,640
Fund balances – beginning	102,839	102,839	167,526	64,687
Fund balances – ending	<u>\$ 102,839</u>	<u>\$ 102,839</u>	<u>\$ 185,166</u>	<u>\$ 82,327</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Domestic Relations Education Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 175,000	\$ 180,159	\$ 178,692	\$ (1,467)
Miscellaneous	1,000	1,000	4,601	3,601
Total revenues	176,000	181,159	183,293	2,134
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	176,000	181,159	181,073	86
Total expenditures	176,000	181,159	181,073	86
Excess of revenues over expenditures			2,220	2,220
Net change in fund balances			2,220	2,220
Fund balances – beginning	148,071	148,071	196,895	48,824
Fund balances – ending	<u>\$ 148,071</u>	<u>\$ 148,071</u>	<u>\$ 199,115</u>	<u>\$ 51,044</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Economic Development Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 70,000	\$ 70,000	\$ 139,886	\$ 69,886
Miscellaneous	2,000	2,000	14,167	12,167
Total revenues	72,000	72,000	154,053	82,053
<b>EXPENDITURES</b>				
Current:				
Public safety	527,069	527,069	67,284	459,785
Total expenditures	527,069	527,069	67,284	459,785
Excess (deficiency) of revenues over expenditures	(455,069)	(455,069)	86,769	541,838
Net change in fund balances	(455,069)	(455,069)	86,769	541,838
Fund balances – beginning	459,832	459,832	481,749	21,917
Fund balances – ending	<u>\$ 4,763</u>	<u>\$ 4,763</u>	<u>\$ 568,518</u>	<u>\$ 563,755</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Emergency Management Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,023,180	\$ 1,075,696	\$ 727,864	\$ (347,832)
Miscellaneous		500	8,262	7,762
Total revenues	1,023,180	1,076,196	736,126	(340,070)
<b>EXPENDITURES</b>				
Current:				
Public safety	960,581	1,013,597	700,773	312,824
Capital outlay	77,000	77,000	13,533	63,467
Total expenditures	1,037,581	1,090,597	714,306	376,291
Excess (deficiency) of revenues over expenditures	(14,401)	(14,401)	21,820	36,221
<b>OTHER FINANCING USES</b>				
Transfers out	(58,642)	(58,642)		58,642
Total other financing uses	(58,642)	(58,642)		58,642
Net change in fund balances	(73,043)	(73,043)	21,820	94,863
Fund balances (deficit) – beginning	311,563	311,563	(80,804)	(392,367)
Fund balances (deficit) – ending	<u>\$ 238,520</u>	<u>\$ 238,520</u>	<u>\$ (58,984)</u>	<u>\$ (297,504)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Environmental Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$ 5,191,000	\$ 5,200,502	\$ 6,194,237	\$ 993,735
Charges for services		14,960		(14,960)
Fines and forfeits	650,000	634,020	1,126,485	492,465
Miscellaneous	59,000	50,518	111,746	61,228
Total revenues	5,900,000	5,900,000	7,432,468	1,532,468
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	5,929,274	6,818,767	6,084,705	734,062
Public safety				
Capital outlay	213,350	75,078	153,240	(78,162)
Total expenditures	6,142,624	6,893,845	6,237,945	655,900
Excess (deficiency) of revenues over expenditures	(242,624)	(993,845)	1,194,523	2,188,368
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in		1,130,939	1,130,939	
Transfers out	(181,440)	(285,625)		285,625
Total other financing sources (uses)	(181,440)	845,314	1,130,939	285,625
Net change in fund balances	(424,064)	(148,531)	2,325,462	2,473,993
Fund balances – beginning	617,807	617,807	3,129,520	2,511,713
Fund balances – ending	\$ 193,743	\$ 469,276	\$ 5,454,982	\$ 4,985,706

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Environmental Services Environmental Health Fund –**  
**Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$ 8,832,986	\$ 8,832,986	\$ 9,512,044	\$ 679,058
Charges for services	523,856	523,856	661,296	137,440
Fines and forfeits	3,000	3,000	27,892	24,892
Miscellaneous	1,035,000	1,035,000	1,136,274	101,274
Total revenues	10,394,842	10,394,842	11,337,506	942,664
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation Public safety	9,830,149	10,032,100	10,172,458	(140,358)
Capital outlay	182,398	188,470	203,225	(14,755)
Total expenditures	10,012,547	10,220,570	10,375,683	(155,113)
Excess of revenues over expenditures	382,295	174,272	961,823	787,551
<b>OTHER FINANCING USES</b>				
Transfers out	(328,286)	(328,286)		328,286
Total other financing uses	(328,286)	(328,286)		328,286
Net change in fund balances	54,009	(154,014)	961,823	1,115,837
Fund balances – beginning	345,321	345,321	2,958,719	2,613,398
Fund balances – ending	\$ 399,330	\$ 191,307	\$ 3,920,542	\$ 3,729,235

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Environmental Services Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 4,635,284	\$ 3,094,563	\$ 2,574,582	\$ (519,981)
Miscellaneous			14,111	14,111
Total revenues	4,635,284	3,094,563	2,588,693	(505,870)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	4,213,354	2,173,948	1,653,835	520,113
Capital outlay	367,520	317,522	55,759	261,763
Total expenditures	4,580,874	2,491,470	1,709,594	781,876
Excess of revenues over expenditures	54,410	603,093	879,099	276,006
<b>OTHER FINANCING USES</b>				
Transfers out	(54,410)	(27,206)		27,206
Total other financing uses	(54,410)	(27,206)		27,206
Net change in fund balances		575,887	879,099	303,212
Fund deficit – beginning	(2,697,514)	(2,697,514)	(1,565,069)	1,132,445
Fund deficit – ending	<u>\$ (2,697,514)</u>	<u>\$ (2,121,627)</u>	<u>\$ (685,970)</u>	<u>\$ 1,435,657</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Expedited Child Support Health Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 425,661	\$ 424,189	\$ 370,536	\$ (53,653)
Miscellaneous		1,472	6,859	5,387
Total revenues	425,661	425,661	377,395	(48,266)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	425,661	425,661	407,136	18,525
Total expenditures	425,661	425,661	407,136	18,525
Deficiency of revenues under expenditures			(29,741)	(29,741)
Net change in fund balances			(29,741)	(29,741)
Fund balances – beginning	263,327	263,327	264,383	1,056
Fund balances – ending	<u>\$ 263,327</u>	<u>\$ 263,327</u>	<u>\$ 234,642</u>	<u>\$ (28,685)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Flood Control Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 56,471,753	\$ 56,471,753	\$ 55,740,862	\$ (730,891)
Licenses and permits	2,101,404	1,151,499	2,315,702	1,164,203
Intergovernmental	19,440,757	14,210,168	12,718,726	(1,491,442)
Miscellaneous	539,481	539,481	2,775,016	2,235,535
Total revenues	78,553,395	72,372,901	73,550,306	1,177,405
<b>EXPENDITURES</b>				
Current:				
Public safety	25,782,850	29,235,458	27,647,862	1,587,596
Capital outlay	725,780	644,192	937,533	(293,341)
Total expenditures	26,508,630	29,879,650	28,585,395	1,294,255
Excess of revenues over expenditures	52,044,765	42,493,251	44,964,911	2,471,660
<b>OTHER FINANCING USES</b>				
Transfers out	(64,378,765)	(54,259,451)	(53,327,784)	931,667
Total other financing uses	(64,378,765)	(54,259,451)	(53,327,784)	931,667
Net change in fund balances	(12,334,000)	(11,766,200)	(8,362,873)	3,403,327
Fund balances – beginning	12,333,801	12,333,801	25,150,517	12,816,716
Decrease in reserve for inventory of supplies			(116,148)	(116,148)
Fund balances – ending	\$ (199)	\$ 567,601	\$ 16,671,496	\$ 16,103,895

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Flood Control Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 116,243	\$ 215,836	\$ 321,717	\$ 105,881
Total revenues	116,243	215,836	321,717	105,881
<b>EXPENDITURES</b>				
Current:				
Public safety	116,243	215,836	264,881	(49,045)
Total expenditures	116,243	215,836	264,881	(49,045)
Excess of revenues over expenditures			56,836	56,836
Net change in fund balances			56,836	56,836
Fund balances (deficit) – beginning			(56,836)	(56,836)
Fund balances – ending	\$	\$	\$	\$

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**General Government Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 30,000	\$ 30,000	\$ 30,000	\$
Miscellaneous	3,366,892	2,568,432	9,955	(2,558,477)
Total revenues	3,396,892	2,598,432	39,955	(2,558,477)
<b>EXPENDITURES</b>				
Current:				
General government	10,896,891	7,327,882	9,981	7,317,901
Total expenditures	10,896,891	7,327,882	9,981	7,317,901
Excess (deficiency) of revenues over expenditures	(7,499,999)	(4,729,450)	29,974	4,759,424
Net change in fund balances	(7,499,999)	(4,729,450)	29,974	4,759,424
Fund balances (deficit) – beginning	(1,959,119)	(1,959,119)	357,041	2,316,160
Fund balances (deficit) – ending	<u>\$ (9,459,118)</u>	<u>\$ (6,688,569)</u>	<u>\$ 387,015</u>	<u>\$ 7,075,584</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Human Services Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 37,703,565	\$ 37,703,565	\$ 33,336,439	\$ (4,367,126)
Miscellaneous	274,283	274,283	229,890	(44,393)
Total revenues	37,977,848	37,977,848	33,566,329	(4,411,519)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	36,683,625	36,683,625	35,060,918	1,622,707
Capital outlay	550,000	550,000	688,201	(138,201)
Total expenditures	37,233,625	37,233,625	35,749,119	1,484,506
Excess (deficiency) of revenues over expenditures	744,223	744,223	(2,182,790)	(2,927,013)
<b>OTHER FINANCING USES</b>				
Transfers out	(744,223)	(744,223)		744,223
Total other financing uses	(744,223)	(744,223)		744,223
Net change in fund balances			(2,182,790)	(2,182,790)
Fund deficit – beginning	(3,437,761)	(3,437,761)	(2,406,961)	1,030,800
Fund deficit – ending	<u>\$ (3,437,761)</u>	<u>\$ (3,437,761)</u>	<u>\$ (4,589,751)</u>	<u>\$ (1,151,990)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Juror Improvement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 200,000	\$ 200,000	\$ 55,158	\$ (144,842)
Total revenues	200,000	200,000	55,158	(144,842)
<u>EXPENDITURES</u>				
Current:				
Public safety	200,000	200,000	107,465	92,535
Total expenditures	200,000	200,000	107,465	92,535
Deficiency of revenues under expenditures			(52,307)	(52,307)
Net change in fund balances			(52,307)	(52,307)
Fund balances – beginning	84,359	84,359	75,385	(8,974)
Fund balances – ending	<u>\$ 84,359</u>	<u>\$ 84,359</u>	<u>\$ 23,078</u>	<u>\$ (61,281)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Justice Court Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 2,042,243	\$ 2,040,448	\$ 2,405,417	\$ 364,969
Miscellaneous	19,809	21,604	50,499	28,895
Total revenues	2,062,052	2,062,052	2,455,916	393,864
<b>EXPENDITURES</b>				
Current:				
Public safety	2,062,052	2,062,051	1,300,199	761,852
Total expenditures	2,062,052	2,062,051	1,300,199	761,852
Excess of revenues over expenditures		1	1,155,717	1,155,716
Net change in fund balances		1	1,155,717	1,155,716
Fund balances – beginning	1,352,874	1,352,874	1,857,958	505,084
Fund balances – ending	<u>\$ 1,352,874</u>	<u>\$ 1,352,875</u>	<u>\$ 3,013,675</u>	<u>\$ 1,660,800</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Justice Court Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 209,584	\$ 209,334	\$ 147,108	\$ (62,226)
Miscellaneous		250	520	270
Total revenues	209,584	209,584	147,628	(61,956)
<b>EXPENDITURES</b>				
Current:				
Public safety	209,584	209,584	147,628	61,956
Total expenditures	209,584	209,584	147,628	61,956
Excess of revenues over expenditures				
Net change in fund balances				
Fund balances – beginning				
Fund balances – ending	\$	\$	\$	\$



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Justice Court Judicial Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Fines and forfeits	\$ 603,810	\$ 603,652	\$ 621,968	\$ 18,316
Miscellaneous	4,894	5,052	51,956	46,904
Total revenues	608,704	608,704	673,924	65,220
<b>EXPENDITURES</b>				
Current:				
Public safety	608,704	717,764	715,043	2,721
Capital outlay		48,540	51,177	(2,637)
Total expenditures	608,704	766,304	766,220	84
Deficiency of revenues under expenditures		(157,600)	(92,296)	65,304
Net change in fund balances		(157,600)	(92,296)	65,304
Fund balances – beginning	2,047,154	2,047,154	2,157,600	110,446
Fund balances – ending	\$ 2,047,154	\$ 1,889,554	\$ 2,065,304	\$ 175,750

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Juvenile Probation Diversion Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 268,425	\$ 268,425	\$ 292,934	\$ 24,509
Miscellaneous			9,975	9,975
Total revenues	268,425	268,425	302,909	34,484
<b>EXPENDITURES</b>				
Current:				
Public safety	268,425	268,425	184,469	83,956
Total expenditures	268,425	268,425	184,469	83,956
Excess of revenues over expenditures			118,440	118,440
Net change in fund balances			118,440	118,440
Fund balances – beginning	401,566	401,566	412,814	11,248
Fund balances – ending	<u>\$ 401,566</u>	<u>\$ 401,566</u>	<u>\$ 531,254</u>	<u>\$ 129,688</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Juvenile Probation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 15,722,058	\$ 15,273,250	\$ 14,182,697	\$ (1,090,553)
Charges for services			1,599	1,599
Miscellaneous			13,153	13,153
Total revenues	15,722,058	15,273,250	14,197,449	(1,075,801)
<b>EXPENDITURES</b>				
Current:				
Public safety	15,722,058	15,273,250	14,149,031	1,124,219
Total expenditures	15,722,058	15,273,250	14,149,031	1,124,219
Excess of revenues over expenditures			48,418	48,418
Net change in fund balances			48,418	48,418
Fund deficit – beginning	(975,499)	(975,499)	(780,885)	194,614
Fund deficit – ending	\$ (975,499)	\$ (975,499)	\$ (732,467)	\$ 243,032

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Juvenile Probation Special Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 1,000,000	\$ 1,000,000	\$ 863,183	\$ (136,817)
Miscellaneous			19,095	19,095
Total revenues	1,000,000	1,000,000	882,278	(117,722)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,000,000	1,000,000	916,150	83,850
Total expenditures	1,000,000	1,000,000	916,150	83,850
Deficiency of revenues under expenditures			(33,872)	(33,872)
Net change in fund balances			(33,872)	(33,872)
Fund balances – beginning	1,017,941	1,017,941	926,621	(91,320)
Fund balances – ending	<u>\$ 1,017,941</u>	<u>\$ 1,017,941</u>	<u>\$ 892,749</u>	<u>\$ (125,192)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Juvenile Restitution Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$	\$	\$ 90	\$ 90
Miscellaneous	10,000	10,000	16,137	6,137
Total revenues	10,000	10,000	16,227	6,227
<b>EXPENDITURES</b>				
Current:				
Public safety	50,000	50,000	27,240	22,760
Total expenditures	50,000	50,000	27,240	22,760
Deficiency of revenues under expenditures	(40,000)	(40,000)	(11,013)	28,987
Net change in fund balances	(40,000)	(40,000)	(11,013)	28,987
Fund balances – beginning	89,196	89,196	97,763	8,567
Fund balances – ending	<u>\$ 49,196</u>	<u>\$ 49,196</u>	<u>\$ 86,750</u>	<u>\$ 37,554</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Law Library Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 788,856	\$ 788,856	\$ 827,423	\$ 38,567
Fines and forfeits	3,000	3,000	2,829	(171)
Miscellaneous	18,844	18,844	72,412	53,568
Total revenues	810,700	810,700	902,664	91,964
<b>EXPENDITURES</b>				
Current:				
Public safety	810,700	810,700	810,660	40
Total expenditures	810,700	810,700	810,660	40
Excess of revenues over expenditures			92,004	92,004
Net change in fund balances			92,004	92,004
Fund balances – beginning	347,438	347,438	258,707	(88,731)
Fund balances – ending	\$ 347,438	\$ 347,438	\$ 350,711	\$ 3,273

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Legal Defender Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$	\$ 46,000	\$ 46,000	\$
Charges for services	44,000			
Miscellaneous			272	272
Total revenues	44,000	46,000	46,272	272
<b>EXPENDITURES</b>				
Current:				
Public safety	44,000	46,000	44,685	1,315
Total expenditures	44,000	46,000	44,685	1,315
Excess of revenues over expenditures			1,587	1,587
Net change in fund balances			1,587	1,587
Fund balances – beginning	8,843	8,843	9,218	375
Fund balances – ending	\$ 8,843	\$ 8,843	\$ 10,805	\$ 1,962

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Library Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Taxes	\$ 15,852,336	\$ 15,852,336	\$ 15,816,020	\$ (36,316)
Intergovernmental	51,925	94,985	187,713	92,728
Charges for services	27,420	27,420	69,730	42,310
Fines and forfeits	445,000	445,000	524,083	79,083
Miscellaneous	457,589	528,111	740,225	212,114
Total revenues	16,834,270	16,947,852	17,337,771	389,919
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	15,341,753	14,695,609	14,688,988	6,621
Capital outlay	273,000	1,846,804	1,029,491	817,313
Total expenditures	15,614,753	16,542,413	15,718,479	823,934
Excess of revenues over expenditures	1,219,517	405,439	1,619,292	1,213,853
<b>OTHER FINANCING USES</b>				
Transfers out	(706,043)	(706,043)		706,043
Total other financing uses	(706,043)	(706,043)		706,043
Net change in fund balances	513,474	(300,604)	1,619,292	1,919,896
Fund balances – beginning	2,158,824	2,158,824	4,925,756	2,766,932
Fund balances – ending	<u>\$ 2,672,298</u>	<u>\$ 1,858,220</u>	<u>\$ 6,545,048</u>	<u>\$ 4,686,828</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Library Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 25,000	\$ 41,099	\$ 75,433	\$ 34,334
Total revenues	25,000	41,099	75,433	34,334
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	25,000	41,099	47,602	(6,503)
Total expenditures	25,000	41,099	47,602	(6,503)
Excess of revenues over expenditures			27,831	27,831
Net change in fund balances			27,831	27,831
Fund deficit – beginning	(27,960)	(27,960)	(27,831)	129
Fund balances (deficit) – ending	<u>\$ (27,960)</u>	<u>\$ (27,960)</u>	<u>\$</u>	<u>\$ 27,960</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Medical Examiner Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 267,045	\$ 313,444	\$ 28,826	\$ (284,618)
Charges for services			12,984	12,984
Total revenues	267,045	313,444	41,810	(271,634)
<b>EXPENDITURES</b>				
Current:				
Public safety	267,045	285,444	45,347	240,097
Capital outlay		28,000	28,000	
Total expenditures	267,045	313,444	73,347	240,097
Deficiency of revenues under expenditures			(31,537)	(31,537)
Net change in fund balances			(31,537)	(31,537)
Fund balances (deficit) – beginning			(217,476)	(217,476)
Fund balances (deficit) – ending	\$	\$	\$ (249,013)	\$ (249,013)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Old Courthouse Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 10,000	\$ 10,000	\$	\$ (10,000)
Total revenues	10,000	10,000		\$ (10,000)
<u>EXPENDITURES</u>				
Current:				
General government	10,000	10,000	59	9,941
Total expenditures	10,000	10,000	59	9,941
Deficiency of revenues under expenditures			(59)	(59)
Net change in fund balances			(59)	(59)
Fund balances – beginning	8,748	8,748	59	(8,689)
Fund balances – ending	<u>\$ 8,748</u>	<u>\$ 8,748</u>	<u>\$</u>	<u>\$ (8,748)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Palo Verde Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 258,628	\$ 258,628	\$ 258,628	\$
Miscellaneous			5,290	5,290
Total revenues	258,628	258,628	263,918	5,290
<b>EXPENDITURES</b>				
Current:				
Public safety	256,611	256,611	210,114	46,497
Capital outlay	10,000	10,000		10,000
Total expenditures	266,611	266,611	210,114	56,497
Excess (deficiency) of revenues over expenditures	(7,983)	(7,983)	53,804	61,787
<b>OTHER FINANCING USES</b>				
Transfers out	(20,527)	(20,527)		20,527
Total other financing uses	(20,527)	(20,527)		20,527
Net change in fund balances	(28,510)	(28,510)	53,804	82,314
Fund balances – beginning	191,033	191,033	167,117	(23,916)
Fund balances – ending	<u>\$ 162,523</u>	<u>\$ 162,523</u>	<u>\$ 220,921</u>	<u>\$ 58,398</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Parks and Recreation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 57,470	\$ 57,470	\$ 140,008	\$ 82,538
Miscellaneous			2,080	2,080
Total revenues	57,470	57,470	142,088	84,618
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	67,470	89,970	87,586	2,384
Total expenditures	67,470	89,970	87,586	2,384
Excess (deficiency) of revenues over expenditures	(10,000)	(32,500)	54,502	87,002
Net change in fund balances	(10,000)	(32,500)	54,502	87,002
Fund balances – beginning	10,142	10,142	20,308	10,166
Fund balances (deficit) – ending	<u>\$ 142</u>	<u>\$ (22,358)</u>	<u>\$ 74,810</u>	<u>\$ 97,168</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Parks Donations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 160,000	\$ 160,000	\$ 244,039	\$ 84,039
Total revenues	160,000	160,000	244,039	84,039
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	280,489	280,489	276,353	4,136
Total expenditures	280,489	280,489	276,353	4,136
Deficiency of revenues under expenditures	(120,489)	(120,489)	(32,314)	88,175
Net change in fund balances	(120,489)	(120,489)	(32,314)	88,175
Fund balances – beginning	1,246,560	1,246,560	1,294,431	47,871
Fund balances – ending	<u>\$ 1,126,071</u>	<u>\$ 1,126,071</u>	<u>\$ 1,262,117</u>	<u>\$ 136,046</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Parks Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$ 336,250	\$ 336,250
Charges for services	1,517,630	1,579,770	1,844,657	264,887
Fines and forfeits			10,692	10,692
Miscellaneous	561,255	651,004	707,114	56,110
Total revenues	2,078,885	2,230,774	2,898,713	667,939
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	2,141,340	2,319,870	2,239,209	80,661
Capital outlay	95,000	102,000	52,217	49,783
Total expenditures	2,236,340	2,421,870	2,291,426	130,444
Excess (deficiency) of revenues over expenditures	(157,455)	(191,096)	607,287	798,383
<b>OTHER FINANCING SOURCES</b>				
Transfers in	17,000	50,000	35,997	(14,003)
Total other financing sources	17,000	50,000	35,997	(14,003)
Net change in fund balances	(140,455)	(141,096)	643,284	784,380
Fund balances – beginning	1,813,134	1,813,134	1,668,271	(144,863)
Fund balances – ending	\$ 1,672,679	\$ 1,672,038	\$ 2,311,555	\$ 639,517

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Parks Lake Pleasant Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 110,000	\$ 110,000	\$ 95,314	\$ (14,686)
Charges for services	1,205,951	1,205,951	1,323,117	117,166
Fines and forfeits			1,207	1,207
Miscellaneous	68,000	68,000	99,232	31,232
Total revenues	1,383,951	1,383,951	1,518,870	134,919
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	1,383,951	1,395,286	1,287,200	108,086
Capital outlay	117,000	102,000	15,281	86,719
Total expenditures	1,500,951	1,497,286	1,302,481	194,805
Excess (deficiency) of revenues over expenditures	(117,000)	(113,335)	216,389	329,724
Net change in fund balances	(117,000)	(113,335)	216,389	329,724
Fund balances – beginning	1,350,878	1,350,878	1,486,760	135,882
Fund balances – ending	<u>\$ 1,233,878</u>	<u>\$ 1,237,543</u>	<u>\$ 1,703,149</u>	<u>\$ 465,606</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Parks Souvenir Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 52,000	\$ 135,000	\$ 112,067	\$ (22,933)
Total revenues	52,000	135,000	112,067	(22,933)
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	35,000	85,000	76,067	8,933
Total expenditures	35,000	85,000	76,067	8,933
Excess of revenues over expenditures	17,000	50,000	36,000	(14,000)
<b>OTHER FINANCING USES</b>				
Transfers out	(17,000)	(50,000)	(35,997)	14,003
Total other financing uses	(17,000)	(50,000)	(35,997)	14,003
Net change in fund balances			3	3
Fund balances – beginning	26,254	26,254	24,998	(1,256)
Fund balances – ending	<u>\$ 26,254</u>	<u>\$ 26,254</u>	<u>\$ 25,001</u>	<u>\$ (1,253)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Parks Spur Cross Ranch Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 400,000	\$ 400,000	\$ 415,000	\$ 15,000
Charges for services	8,000	8,000	32,206	24,206
Miscellaneous	2,500	2,500	9,268	6,768
Total revenues	410,500	410,500	456,474	45,974
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	362,954	372,042	304,970	67,072
Capital outlay	47,546	47,546	18,770	28,776
Total expenditures	410,500	419,588	323,740	95,848
Excess (deficiency) of revenues over expenditures		(9,088)	132,734	141,822
Net change in fund balances		(9,088)	132,734	141,822
Fund balances – beginning	167,916	167,916	253,809	85,893
Fund balances – ending	<u>\$ 167,916</u>	<u>\$ 158,828</u>	<u>\$ 386,543</u>	<u>\$ 227,715</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Planning and Development Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$ 8,036,968	\$ 8,570,301	\$ 8,352,032	\$ (218,269)
Charges for services	2,908,294	2,908,294	4,145,860	1,237,566
Fines and forfeits	2,328	2,328	2,360	32
Miscellaneous	252,410	252,410	425,979	173,569
Total revenues	11,200,000	11,733,333	12,926,231	1,192,898
<b>EXPENDITURES</b>				
Current:				
Public safety	10,565,846	12,114,543	12,352,864	(238,321)
Capital outlay	86,000	314,991	131,577	183,414
Total expenditures	10,651,846	12,429,534	12,484,441	(54,907)
Excess (deficiency) of revenues over expenditures	548,154	(696,201)	441,790	1,137,991
<b>OTHER FINANCING USES</b>				
Transfers out	(295,744)	(295,744)		295,744
Total other financing uses	(295,744)	(295,744)		295,744
Net change in fund balances	252,410	(991,945)	441,790	1,433,735
Fund balances – beginning	15,985,718	15,985,718	15,990,076	4,358
Fund balances – ending	\$ 16,238,128	\$ 14,993,773	\$ 16,431,866	\$ 1,438,093

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Planning Project Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$ 175,000	\$ 175,000	\$ 196,525	\$ 21,525
Miscellaneous			13,202	13,202
Total revenues	175,000	175,000	209,727	34,727
<b>EXPENDITURES</b>				
Current:				
Public safety	155,815	157,297	160,377	(3,080)
Total expenditures	155,815	157,297	160,377	(3,080)
Excess of revenues over expenditures	19,185	17,703	49,350	31,647
<b>OTHER FINANCING USES</b>				
Transfers out	(6,543)	(6,543)		6,543
Total other financing uses	(6,543)	(6,543)		6,543
Net change in fund balances	12,642	11,160	49,350	38,190
Fund balances – beginning	466,779	466,779	597,417	130,638
Fund balances – ending	<u>\$ 479,421</u>	<u>\$ 477,939</u>	<u>\$ 646,767</u>	<u>\$ 168,828</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Probate Programs Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 390,000	\$ 390,000	\$ 391,370	\$ 1,370
Miscellaneous	2,000	2,000	3,643	1,643
Total revenues	392,000	392,000	395,013	3,013
<b>EXPENDITURES</b>				
Current:				
Public safety	392,000	392,000	310,191	81,809
Total expenditures	392,000	392,000	310,191	81,809
Excess of revenues over expenditures			84,822	84,822
Net change in fund balances			84,822	84,822
Fund balances – beginning	121,871	121,871	125,220	3,349
Fund balances – ending	<u>\$ 121,871</u>	<u>\$ 121,871</u>	<u>\$ 210,042</u>	<u>\$ 88,171</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Public Defender Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 371,420	\$ 371,420	\$ 939,582	\$ 568,162
Charges for services	1,412,710	1,412,710	404,438	(1,008,272)
Miscellaneous			10,869	10,869
Total revenues	1,784,130	1,784,130	1,354,889	(429,241)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,538,230	1,558,679	1,242,014	316,665
Capital outlay	245,900	225,448	111,229	114,219
Total expenditures	1,784,130	1,784,127	1,353,243	430,884
Excess of revenues over expenditures		3	1,646	1,643
Net change in fund balances		3	1,646	1,643
Fund balances – beginning	229,302	229,302	224,442	(4,860)
Fund balances – ending	<u>\$ 229,302</u>	<u>\$ 229,305</u>	<u>\$ 226,088</u>	<u>\$ (3,217)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Public Defender Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 401,661	\$ 401,661	\$ 401,666	\$ 5
Miscellaneous	5,000	5,000		(5,000)
Total revenues	406,661	406,661	401,666	(4,995)
<b>EXPENDITURES</b>				
Current:				
Public safety	406,666	406,666	401,666	5,000
Total expenditures	406,666	406,666	401,666	5,000
Deficiency of revenues under expenditures	(5)	(5)		5
Net change in fund balances	(5)	(5)		5
Fund balances (deficit) – beginning	(119,573)	(119,573)		119,573
Fund balances (deficit) – ending	<u>\$ (119,578)</u>	<u>\$ (119,578)</u>	<u>\$</u>	<u>\$ 119,578</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Public Defender Training Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 456,464	\$ 456,464	\$ 316,879	\$ (139,585)
Miscellaneous	9,000	9,000	7,056	(1,944)
Total revenues	465,464	465,464	323,935	(141,529)
<b>EXPENDITURES</b>				
Current:				
Public safety	465,464	465,464	433,907	31,557
Total expenditures	465,464	465,464	433,907	31,557
Deficiency of revenues under expenditures			(109,972)	(109,972)
Net change in fund balances			(109,972)	(109,972)
Fund balances – beginning	72,370	72,370	106,766	34,396
Fund balances (deficit) – ending	<u>\$ 72,370</u>	<u>\$ 72,370</u>	<u>\$ (3,206)</u>	<u>\$ (75,576)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Public Health Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 39,680,808	\$ 43,309,990	\$ 39,453,601	\$ (3,856,389)
Charges for services	96,000	96,000	141,155	45,155
Miscellaneous	1,000	1,000	16,170	15,170
Total revenues	39,777,808	43,406,990	39,610,926	(3,796,064)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	38,300,511	41,930,179	42,044,103	(113,924)
Capital outlay	9,285	8,799	63,632	(54,833)
Total expenditures	38,309,796	41,938,978	42,107,735	(168,757)
Excess (deficiency) of revenues over expenditures	1,468,012	1,468,012	(2,496,809)	(3,964,821)
<b>OTHER FINANCING USES</b>				
Transfers out	(1,468,012)	(1,468,012)		1,468,012
Total other financing uses	(1,468,012)	(1,468,012)		1,468,012
Net change in fund balances			(2,496,809)	(2,496,809)
Fund deficit – beginning	(1,580,823)	(1,580,823)	(2,423,007)	(842,184)
Increase in reserve for inventories			451,961	451,961
Fund deficit – ending	\$ (1,580,823)	\$ (1,580,823)	\$ (4,467,855)	\$ (2,887,032)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Public Health Pharmacy Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 3,373,618	\$ 3,373,618	\$ 3,036,579	\$ (337,039)
Miscellaneous			32,575	32,575
Total revenues	3,373,618	3,373,618	3,069,154	(304,464)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	3,152,471	3,280,738	3,088,432	192,306
Capital outlay	2,839	2,911	5,768	(2,857)
Total expenditures	3,155,310	3,283,649	3,094,200	189,449
Excess (deficiency) of revenues over expenditures	218,308	89,969	(25,046)	(115,015)
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	45,000	45,000	26,950	(18,050)
Transfers out	(264,333)	(264,333)		264,333
Total other financing sources (uses)	(219,333)	(219,333)	26,950	246,283
Net change in fund balances	(1,025)	(129,364)	1,904	131,268
Fund balances – beginning	492,599	492,599	1,456,104	963,505
Decrease in reserve for inventories			(34,702)	(34,702)
Fund balances – ending	\$ 491,574	\$ 363,235	\$ 1,423,306	\$ 1,060,071

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Recorder's Surcharge Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$ 45,398	\$ 45,398
Charges for services	5,175,000	5,175,000	6,663,348	1,488,348
Miscellaneous	125,000	125,000	191,801	66,801
Total revenues	5,300,000	5,300,000	6,900,547	1,600,547
<b>EXPENDITURES</b>				
Current:				
General government	4,828,218	4,881,913	4,530,206	351,707
Capital outlay	780,000	780,000	552,907	227,093
Total expenditures	5,608,218	5,661,913	5,083,113	578,800
Excess (deficiency) of revenues over expenditures	(308,218)	(361,913)	1,817,434	2,179,347
<b>OTHER FINANCING SOURCES</b>				
Transfers in	70,000	70,000	70,000	
Total other financing sources	70,000	70,000	70,000	
Net change in fund balances	(238,218)	(291,913)	1,887,434	2,179,347
Fund balances – beginning	7,601,204	7,601,204	8,188,363	587,159
Fund balances – ending	\$ 7,362,986	\$ 7,309,291	\$ 10,075,797	\$ 2,766,506

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Research and Reporting Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 440,000	\$ 440,000	\$ 329,401	\$ (110,599)
Total revenues	440,000	440,000	329,401	(110,599)
<b>EXPENDITURES</b>				
Current:				
General government	408,364	408,364	285,345	123,019
Total expenditures	408,364	408,364	285,345	123,019
Excess of revenues over expenditures	31,636	31,636	44,056	12,420
<b>OTHER FINANCING USES</b>				
Transfers out	(31,636)	(31,636)		31,636
Total other financing uses	(31,636)	(31,636)		31,636
Net change in fund balances			44,056	44,056
Fund balances – beginning	209,163	209,163	73,345	(135,818)
Fund balances – ending	<u>\$ 209,163</u>	<u>\$ 209,163</u>	<u>\$ 117,401</u>	<u>\$ (91,762)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**RICO Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Fines and forfeits	\$ 1,300,000	\$ 1,300,000	\$ 1,164,060	\$ (135,940)
Total revenues	1,300,000	1,300,000	1,164,060	(135,940)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,225,000	1,225,000	1,150,060	74,940
Capital outlay	75,000	75,000	14,000	61,000
Total expenditures	1,300,000	1,300,000	1,164,060	135,940
Excess of revenues over expenditures				
Net change in fund balances				
Fund balances – beginning				
Fund balances – ending	\$	\$	\$	\$

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Sheriff Donations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 16,400	\$ 16,400	\$ 15,920	\$ (480)
Total revenues	16,400	16,400	15,920	(480)
<u>EXPENDITURES</u>				
Current:				
Public safety	16,400	16,400	12,223	4,177
Total expenditures	16,400	16,400	12,223	4,177
Excess of revenues over expenditures			3,697	3,697
Net change in fund balances			3,697	3,697
Fund balances – beginning	28,811	28,811	28,720	(91)
Fund balances – ending	<u>\$ 28,811</u>	<u>\$ 28,811</u>	<u>\$ 32,417</u>	<u>\$ 3,606</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Sheriff Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 3,992,275	\$ 4,510,865	\$ 3,874,832	\$ (636,033)
Fines and forfeits			8,188	8,188
Miscellaneous			62,137	62,137
Total revenues	<u>3,992,275</u>	<u>4,510,865</u>	<u>3,945,157</u>	<u>(565,708)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	3,718,775	4,237,365	3,188,587	1,048,778
Capital outlay	<u>273,500</u>	<u>273,500</u>	<u>400,027</u>	<u>(126,527)</u>
Total expenditures	<u>3,992,275</u>	<u>4,510,865</u>	<u>3,588,614</u>	<u>922,251</u>
Excess of revenues over expenditures			<u>356,543</u>	<u>356,543</u>
Net change in fund balances			356,543	356,543
Fund deficit – beginning	<u>(615,691)</u>	<u>(615,691)</u>	<u>(1,104,069)</u>	<u>(488,378)</u>
Fund deficit – ending	<u><u>\$ (615,691)</u></u>	<u><u>\$ (615,691)</u></u>	<u><u>\$ (747,526)</u></u>	<u><u>\$ (131,835)</u></u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Sheriff Inmate Health Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 178,865	\$ 178,865	\$ 138,076	\$ (40,789)
Miscellaneous	850	850	3,119	2,269
Total revenues	179,715	179,715	141,195	(38,520)
<b>EXPENDITURES</b>				
Current:				
Public safety	179,715	179,715	19,612	160,103
Capital outlay	129,453	129,453		129,453
Total expenditures	309,168	309,168	19,612	289,556
Excess (deficiency) of revenues over expenditures	(129,453)	(129,453)	121,583	251,036
Net change in fund balances	(129,453)	(129,453)	121,583	251,036
Fund balances – beginning	129,453	129,453	76,937	(52,516)
Fund balances – ending	\$	\$	\$ 198,520	\$ 198,520



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Sheriff Jail Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,100,000	\$ 2,050,000	\$ 1,205,684	\$ (844,316)
Miscellaneous			1,282	1,282
Total revenues	1,100,000	2,050,000	1,206,966	(843,034)
<b>EXPENDITURES</b>				
Current:				
Public safety	863,336	1,788,933	1,238,362	550,571
Capital outlay	236,664	261,067	178,525	82,542
Total expenditures	1,100,000	2,050,000	1,416,887	633,113
Deficiency of revenues under expenditures			(209,921)	(209,921)
Net change in fund balances			(209,921)	(209,921)
Fund balances – beginning			753,922	753,922
Fund balances – ending	\$	\$	\$ 544,001	\$ 544,001

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Sheriff RICO Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Fines and forfeits	\$ 395,000	\$ 920,000	\$ 825,820	\$ (94,180)
Total revenues	395,000	920,000	825,820	(94,180)
<b>EXPENDITURES</b>				
Current:				
Public safety	343,689	707,000	645,156	61,844
Capital outlay	51,311	213,000	184,409	28,591
Total expenditures	395,000	920,000	829,565	90,435
Deficiency of revenues under expenditures			(3,745)	(3,745)
Net change in fund balances			(3,745)	(3,745)
Fund balances (deficit) – beginning			(21,787)	(21,787)
Fund balances (deficit) – ending	\$	\$	\$ (25,532)	\$ (25,532)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Sheriff Special Funding Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 9,411,744	\$ 9,446,432	\$ 11,697,418	\$ 2,250,986
Total revenues	9,411,744	9,446,432	11,697,418	2,250,986
<b>EXPENDITURES</b>				
Current:				
Public safety	9,411,744	9,446,432	7,818,931	1,627,501
Capital outlay	500,000	500,000	43,480	456,520
Total expenditures	9,911,744	9,946,432	7,862,411	2,084,021
Excess (deficiency) of revenues over expenditures	(500,000)	(500,000)	3,835,007	4,335,007
Net change in fund balances	(500,000)	(500,000)	3,835,007	4,335,007
Fund balances – beginning	6,341,660	6,341,660	7,388,469	1,046,809
Fund balances – ending	\$ 5,841,660	\$ 5,841,660	\$ 11,223,476	\$ 5,381,816

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Stadium District Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 59,000	\$ 59,000	\$ 55,188	\$ (3,812)
Total revenues	59,000	59,000	55,188	(3,812)
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	108,877	370,535	285,517	85,018
Total expenditures	108,877	370,535	285,517	85,018
Deficiency of revenues under expenditures	(49,877)	(311,535)	(230,329)	81,206
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	110,000	371,267	361,626	(9,641)
Transfers out	(441)	(441)		441
Total other financing sources (uses)	109,559	370,826	361,626	(9,200)
Net change in fund balances	59,682	59,291	131,297	72,006
Fund balances – beginning	2,359,825	2,359,825	2,391,353	31,528
Fund balances – ending	<u>\$ 2,419,507</u>	<u>\$ 2,419,116</u>	<u>\$ 2,522,650</u>	<u>\$ 103,534</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Superior Court Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,525,690	\$ 1,546,536	\$ 1,469,177	\$ (77,359)
Miscellaneous		1,310	7,484	6,174
Total revenues	1,525,690	1,547,846	1,476,661	(71,185)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,525,690	1,547,846	1,456,333	91,513
Total expenditures	1,525,690	1,547,846	1,456,333	91,513
Excess of revenues over expenditures			20,328	20,328
Net change in fund balances			20,328	20,328
Fund balances – beginning	133,228	133,228	275,387	142,159
Fund balances – ending	<u>\$ 133,228</u>	<u>\$ 133,228</u>	<u>\$ 295,715</u>	<u>\$ 162,487</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Superior Court Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,356,000	\$ 1,720,099	\$ 1,304,837	\$ (415,262)
Miscellaneous		448	2,179	1,731
Total revenues	1,356,000	1,720,547	1,307,016	(413,531)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,356,000	1,720,547	1,333,668	386,879
Capital outlay				
Total expenditures	1,356,000	1,720,547	1,333,668	386,879
Deficiency of revenues under expenditures			(26,652)	(26,652)
Net change in fund balances			(26,652)	(26,652)
Fund deficit – beginning	(59,472)	(59,472)	(17,039)	42,433
Fund deficit – ending	<u>\$ (59,472)</u>	<u>\$ (59,472)</u>	<u>\$ (43,691)</u>	<u>\$ 15,781</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Superior Court Judicial Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$	\$ 93,000	\$ 93,000	\$
Charges for services	1,101,192	1,086,192	917,638	(168,554)
Miscellaneous		15,000	35,369	20,369
Total revenues	1,101,192	1,194,192	1,046,007	(148,185)
<b>EXPENDITURES</b>				
Current:				
Public safety	1,665,055	1,713,515	803,915	909,600
Capital outlay		44,540	44,539	1
Total expenditures	1,665,055	1,758,055	848,454	909,601
Excess (deficiency) of revenues over expenditures	(563,863)	(563,863)	197,553	761,416
Net change in fund balances	(563,863)	(563,863)	197,553	761,416
Fund balances – beginning	1,165,643	1,165,643	1,442,726	277,083
Fund balances – ending	\$ 601,780	\$ 601,780	\$ 1,640,279	\$ 1,038,499

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Superior Court Special Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 1,384,949	\$ 1,389,616	\$ 1,378,171	\$ (11,445)
Charges for services	3,604,313	3,573,313	3,212,340	(360,973)
Miscellaneous		26,333	60,529	34,196
Total revenues	<u>4,989,262</u>	<u>4,989,262</u>	<u>4,651,040</u>	<u>(338,222)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	4,902,262	4,866,697	4,198,374	668,323
Capital outlay	87,000	122,565	122,430	135
Total expenditures	<u>4,989,262</u>	<u>4,989,262</u>	<u>4,320,804</u>	<u>668,458</u>
Excess of revenues over expenditures			<u>330,236</u>	<u>330,236</u>
Net change in fund balances			330,236	330,236
Fund balances – beginning	<u>1,687,686</u>	<u>1,687,686</u>	<u>1,839,055</u>	<u>151,369</u>
Fund balances – ending	<u>\$ 1,687,686</u>	<u>\$ 1,687,686</u>	<u>\$ 2,169,291</u>	<u>\$ 481,605</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Transportation Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
<b>REVENUES</b>				
Licenses and permits	\$ 1,700,000	\$ 1,700,000	\$ 3,046,491	\$ 1,346,491
Intergovernmental	96,205,824	96,205,824	99,206,351	3,000,527
Miscellaneous	751,280	751,280	1,764,998	1,013,718
Total revenues	98,657,104	98,657,104	104,017,840	5,360,736
<b>EXPENDITURES</b>				
Current:				
Highways and streets	47,841,027	48,597,842	48,514,163	83,679
Capital outlay	3,494,015	3,190,970	3,000,830	190,140
Total expenditures	51,335,042	51,788,812	51,514,993	273,819
Excess of revenues over expenditures	47,322,062	46,868,292	52,502,847	5,634,555
<b>OTHER FINANCING USES</b>				
Transfers out	(63,091,909)	(62,638,139)	(61,242,098)	1,396,041
Total other financing uses	(63,091,909)	(62,638,139)	(61,242,098)	1,396,041
Net change in fund balances	(15,769,847)	(15,769,847)	(8,739,251)	7,030,596
Fund balances – beginning	15,769,847	15,769,847	26,011,905	10,242,058
Increase in reserve for inventories			249,300	249,300
Fund balances – ending	\$	\$	\$ 17,521,954	\$ 17,521,954

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Transportation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 250,000	\$ 1,162,000	\$ 148,453	\$ (1,013,547)
Total revenues	250,000	1,162,000	148,453	(1,013,547)
<b>EXPENDITURES</b>				
Current:				
Highways and streets	250,000	1,162,000	297,680	864,320
Capital outlay			200,556	(200,556)
Total expenditures	250,000	1,162,000	498,236	663,764
Deficiency of revenues under expenditures			(349,783)	(349,783)
Net change in fund balances			(349,783)	(349,783)
Fund balances – beginning	216,230	216,230		(216,230)
Fund balances (deficit) – ending	\$ 216,230	\$ 216,230	\$ (349,783)	\$ (566,013)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Trip Reduction Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET -
				POSITIVE
				(NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$	\$ 1,540,721	\$ 895,035	\$ (645,686)
Total revenues		1,540,721	895,035	(645,686)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation		1,792,090	2,097,303	(305,213)
Capital outlay		257,241	19,282	237,959
Total expenditures		2,049,331	2,116,585	(67,254)
Deficiency of revenues under expenditures		(508,610)	(1,221,550)	(712,940)
<b>OTHER FINANCING USES</b>				
Transfers out		(67,257)		67,257
Total other financing uses		(67,257)		67,257
Net change in fund balances		(575,867)	(1,221,550)	(645,683)
Fund balances – beginning				
Fund balances (deficit) – ending	\$	\$ (575,867)	\$ (1,221,550)	\$ (645,683)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Victim Location Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 16,161	\$ 16,161	\$ 4,615	\$ (11,546)
Total revenues	16,161	16,161	4,615	(11,546)
<u>EXPENDITURES</u>				
Current:				
Public safety	36,568	36,568	17,546	19,022
Total expenditures	36,568	36,568	17,546	19,022
Deficiency of revenues under expenditures	(20,407)	(20,407)	(12,931)	7,476
Net change in fund balances	(20,407)	(20,407)	(12,931)	7,476
Fund balances – beginning	79,559	79,559	87,982	8,423
Fund balances – ending	<u>\$ 59,152</u>	<u>\$ 59,152</u>	<u>\$ 75,051</u>	<u>\$ 15,899</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Waste Tire Program Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 3,700,000	\$ 3,700,000	\$ 4,472,063	\$ 772,063
Miscellaneous	70,000	70,000	236,610	166,610
Total revenues	3,770,000	3,770,000	4,708,673	938,673
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	3,304,515	4,159,945	4,205,406	(45,461)
Capital outlay	75,000	75,000	69,192	5,808
Total expenditures	3,379,515	4,234,945	4,274,598	(39,653)
Excess (deficiency) of revenues over expenditures	390,485	(464,945)	434,075	899,020
<b>OTHER FINANCING USES</b>				
Transfers out	(39,654)	(39,654)		39,654
Total other financing uses	(39,654)	(39,654)		39,654
Net change in fund balances	350,831	(504,599)	434,075	938,674
Fund balances – beginning	6,019,051	6,019,051	5,389,740	(629,311)
Fund balances – ending	<u>\$ 6,369,882</u>	<u>\$ 5,514,452</u>	<u>\$ 5,823,815</u>	<u>\$ 309,363</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Lease Revenue Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 880,991	\$ 880,991	\$ 2,036,361	\$ 1,155,370
Miscellaneous	5,650,000	5,650,000	5,583,061	(66,939)
Total revenues	6,530,991	6,530,991	7,619,422	1,088,431
<b>EXPENDITURES</b>				
Debt service:				
Principal	16,406,371	16,406,371	11,079,415	5,326,956
Interest			5,373,924	(5,373,924)
Total expenditures	16,406,371	16,406,371	16,453,339	(46,968)
Excess (deficiency) of revenues over expenditures	(9,875,380)	(9,875,380)	(8,833,917)	1,041,463
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in			4,132,719	4,132,719
Transfers out	(33,008,452)	(33,008,452)	(33,008,452)	
Total other financing sources (uses)	(33,008,452)	(33,008,452)	(28,875,733)	4,132,719
Net change in fund balances	(42,883,832)	(42,883,832)	(37,709,650)	5,174,182
Fund balances – beginning	94,597,749	94,597,749	85,005,685	(9,592,064)
Fund balances – ending	\$ 51,713,917	\$ 51,713,917	\$ 47,296,035	\$ (4,417,882)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Stadium District Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Charges for services	\$ 5,215,094	\$ 5,215,094	\$ 6,024,355	\$ 809,261
Miscellaneous	300,000	300,000	509,064	209,064
Total revenues	5,515,094	5,515,094	6,533,419	1,018,325
<b>EXPENDITURES</b>				
Debt service:				
Principal	5,405,094	5,405,094	2,490,000	2,915,094
Interest			2,862,094	(2,862,094)
Other expenditures			11,870	(11,870)
Total expenditures	5,405,094	5,405,094	5,363,964	41,130
Excess of revenues over expenditures	110,000	110,000	1,169,455	1,059,455
<b>OTHER FINANCING USES</b>				
Transfers out	(110,000)	(371,267)	(361,626)	9,641
Total other financing uses	(110,000)	(371,267)	(361,626)	9,641
Net change in fund balances		(261,267)	807,829	1,069,096
Fund balances – beginning	9,038,117	9,038,117	9,512,699	474,582
Fund balances – ending	<u>\$ 9,038,117</u>	<u>\$ 8,776,850</u>	<u>\$ 10,320,528</u>	<u>\$ 1,543,678</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Bank One Ballpark Project Reserve Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 743,683	\$ 493,683	\$ 524,785	\$ 31,102
Total revenues	743,683	493,683	524,785	31,102
<u>EXPENDITURES</u>				
Capital outlay	3,000	1,793,000	1,532,973	260,027
Total expenditures	3,000	1,793,000	1,532,973	260,027
Excess (deficiency) of revenues over expenditures	740,683	(1,299,317)	(1,008,188)	291,129
<u>OTHER FINANCING SOURCES</u>				
Transfers in	1,550,137	1,600,137	1,010,423	(589,714)
Total other financing sources	1,550,137	1,600,137	1,010,423	(589,714)
Net change in fund balances	2,290,820	300,820	2,235	(298,585)
Fund balances – beginning	9,558,988	9,558,988	9,346,699	(212,289)
Fund balances – ending	<u>\$ 11,849,808</u>	<u>\$ 9,859,808</u>	<u>\$ 9,348,934</u>	<u>\$ (510,874)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**County Improvement Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>REVENUES</u>				
Miscellaneous	\$ 456,039	\$ 456,039	\$ 929,147	\$ 473,108
Total revenues	456,039	456,039	929,147	473,108
<u>EXPENDITURES</u>				
Capital outlay	38,557,198	56,827,437	29,310,587	27,516,850
Total expenditures	38,557,198	56,827,437	29,310,587	27,516,850
Deficiency of revenues under expenditures	(38,101,159)	(56,371,398)	(28,381,440)	27,989,958
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers out		(1,296,211)	(1,296,211)	
Proceeds from bond issuance		15,000,000	12,000,000	(3,000,000)
Total other financing uses		13,703,789	10,703,789	(3,000,000)
Net change in fund balances	(38,101,159)	(42,667,609)	(17,677,651)	24,989,958
Fund balances – beginning	46,644,534	46,644,534	49,138,657	2,494,123
Fund balances – ending	\$ 8,543,375	\$ 3,976,925	\$ 31,461,006	\$ 27,484,081

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Flood Control Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>				
Capital Outlay	\$ 51,864,000	\$ 54,214,000	\$ 42,692,818	\$ 11,521,182
Total expenditures	51,864,000	54,214,000	42,692,818	11,521,182
Excess (deficiency) of revenues over expenditures	(51,864,000)	(54,214,000)	(42,692,818)	11,521,182
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in		53,327,784	53,327,784	
Transfers out	(212,503)	(212,503)		212,503
Total other financing sources (uses)	(212,503)	53,115,281	53,327,784	212,503
Net change in fund balances	(52,076,503)	(1,098,719)	10,634,966	11,733,685
Fund balances – beginning			4,902,219	4,902,219
Fund balances (deficit) – ending	\$ (52,076,503)	\$ (1,098,719)	\$ 15,537,185	\$ 16,635,904

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**General Fund County Improvement Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET - POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Miscellaneous	\$ 367,583	\$ 367,583	\$ 595,898	\$ 228,315
Total revenues	367,583	367,583	595,898	228,315
<b>EXPENDITURES</b>				
Capital outlay	22,105,674	23,121,007	19,751,948	3,369,059
Total expenditures	22,105,674	23,121,007	19,751,948	3,369,059
Deficiency of expenditures under revenue	(21,738,091)	(22,753,424)	(19,156,050)	3,597,374
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in		1,000,000	1,000,000	
Transfers out	(7,633,001)	(7,735,001)	(7,735,001)	
Total other financing uses	(7,633,001)	(6,735,001)	(6,735,001)	
Net change in fund balances	(29,371,092)	(29,488,425)	(25,891,051)	3,597,374
Fund balances – beginning	39,016,426	39,016,426	39,078,720	62,294
Fund balances – ending	\$ 9,645,334	\$ 9,528,001	\$ 13,187,669	\$ 3,659,668

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Intergovernmental Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 150,000	\$ 150,000	\$	\$ (150,000)
Miscellaneous			4,580,569	4,580,569
Total revenues	150,000	150,000	4,580,569	4,430,569
<b>EXPENDITURES</b>				
Capital outlay	21,095,594	6,543,002	4,341,949	2,201,053
Total expenditures	21,095,594	6,543,002	4,341,949	2,201,053
Excess (deficiency) of revenues over expenditures	(20,945,594)	(6,393,002)	238,620	6,631,622
<b>OTHER FINANCING SOURCES (USES)</b>				
Proceeds from bond issuance	14,100,000	14,100,000		(14,100,000)
Transfers in	1,638,390	2,769,329	2,769,329	
Transfers out		(1,130,939)	(1,130,939)	
Total other financing sources (uses)	15,738,390	15,738,390	1,638,390	(14,100,000)
Net change in fund balances	(5,207,204)	9,345,388	1,877,010	(7,468,378)
Fund balances – beginning	7,862,215	7,862,215	7,127,113	(735,102)
Fund balances – ending	<u>\$ 2,655,011</u>	<u>\$ 17,207,603</u>	<u>\$ 9,004,123</u>	<u>\$ (8,203,480)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Jail Construction Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET - POSITIVE (NEGATIVE)
<u>EXPENDITURES</u>				
Capital outlay	\$ 40,162,409	\$ 40,160,154	\$ 15,486,011	\$ 24,674,143
Total expenditures	40,162,409	40,160,154	15,486,011	24,674,143
Deficiency of expenditures under revenues	(40,162,409)	(40,160,154)	(15,486,011)	24,674,143
<u>OTHER FINANCING SOURCES</u>				
Transfers in	47,591,538	47,591,538	47,591,538	
Total other financing sources	47,591,538	47,591,538	47,591,538	
Net change in fund balances	7,429,129	7,431,384	32,105,527	24,674,143
Fund deficit – beginning	(42,448,767)	(42,448,767)	(19,229,461)	23,219,306
Fund balances (deficit) – ending	<u>\$ (35,019,638)</u>	<u>\$ (35,017,383)</u>	<u>\$ 12,876,066</u>	<u>\$ 47,893,449</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances – Budget and Actual**  
**Transportation Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2005

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	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET- POSITIVE (NEGATIVE)
<b>REVENUES</b>				
Intergovernmental	\$ 21,202,798	\$ 21,202,798	\$ 8,820,531	\$ (12,382,267)
Miscellaneous	243,000	243,000	389,877	146,877
Total revenues	21,445,798	21,445,798	9,210,408	(12,235,390)
<b>EXPENDITURES</b>				
Capital outlay	77,638,168	77,184,398	50,672,935	26,511,463
Total expenditures	77,638,168	77,184,398	50,672,935	26,511,463
Deficiency of expenditures under revenues	(56,192,370)	(55,738,600)	(41,462,527)	14,276,073
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	61,695,868	61,242,098	61,242,098	
Transfers out	(320,883)	(320,883)		320,883
Total other financing sources (uses)	61,374,985	60,921,215	61,242,098	320,883
Net change in fund balances	5,182,615	5,182,615	19,779,571	14,596,956
Fund balances – beginning	16,388,770	16,388,770	18,097,013	1,708,243
Fund balances – ending	\$ 21,571,385	\$ 21,571,385	\$ 37,876,584	\$ 16,305,199

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
<b>GENERAL GOVERNMENT</b>				
County Improvement				
New Admin Services Bldg	\$ 0	\$ 627,322	\$ 536,264	\$ 91,058
New Admin Services Parking	911,917	896,090	233,775	662,315
Chandler Consolidated Justice Court	3,100,000	2,892,690	250,817	2,641,873
Downtown Consolidated Justice Court	7,829,769	12,000,013	4,254,078	7,745,935
Northwest Consolidated Justice Court	6,500,000	6,500,000	3,303,429	3,196,571
Southeast Consolidated Justice Court	8,000,000	8,000,000	4,478	7,995,522
Southwest Consolidated Justice Court	2,000,000	2,000,000	63,130	1,936,870
Public Health Clinic	9,627,100	9,811,327	9,421,809	389,518
Human Service Campus	0	14,099,995	11,182,807	2,917,188
Project Reserve	588,412	0	0	0
Total County Improvement	\$ 38,557,198	\$ 56,827,437	\$ 29,250,587	\$ 27,576,850
Intergovernmental Capital Projects				
Buckeye Hills Shooting Range	\$ 1,428,390	\$ 1,428,390	\$ 27,066	\$ 1,401,324
Elections Facility	0	2,872	2,869	3
Environmental Services Bldg	2,180,000	1,980,757	1,880,071	100,686
Human Services Campus	16,596,000	2,328,295	2,328,290	5
McDowell Track Comfort Station	50,000	50,000	0	50,000
Sheriff Property & Evidence Warehouse	306,547	218,631	103,653	114,978
Project Reserve	534,657	534,057	0	534,057
Total Intergovernmental Capital Projects	\$ 21,095,594	\$ 6,543,002	\$ 4,341,949	\$ 2,201,053
General Fund County Improvement				
Downtown Consolidated Justice Courts	\$ 168,133	\$ 499,987	\$ 341,275	\$ 158,712
Superior Court Expansion Project	14,600,000	14,227,338	13,348,247	879,091
McDowell Park Visitors Center	202,000	100,000	81,976	18,024
New Admin Services Building	575,000	685,710	494,065	191,645
White Tank Restoration	50,000	50,000	47,981	2,019
NW Consolidated Justice Courts	500,000	479,238	391,281	87,957
San Tan Mountain Park Improvement	595,204	591,797	545,626	46,171
Security Building	4,821,059	4,892,659	4,440,633	452,026
Comfort Station Improvements	493,250	493,250	60,864	432,386
McDowell Track Comfort Station	80,900	80,900	0	80,900
Maricopa Regional Trail System	0	1,000,000	0	1,000,000
Project Reserve	20,128	20,128	0	20,128
Total General Fund County Improvement	\$ 22,105,674	\$ 23,121,007	\$ 19,751,948	\$ 3,369,059
<b>CRIMINAL JUSTICE FACILITIES</b>				
4 <sup>th</sup> Avenue Jail	\$ 4,072,921	\$ 8,072,921	\$ 4,145,480	\$ 3,927,441
Detention Facilities Renovations	15,000,000	3,172,211	7,619	3,164,592
Juvenile Durango	13,427,890	17,255,679	4,097,949	13,157,730
Lower Buckeye Jail	7,661,598	11,659,343	7,234,963	4,424,380
Total Criminal Justice Facilities	\$ 40,162,409	\$ 40,160,154	\$ 15,486,011	\$ 24,674,143

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL	VARIANCE WITH
	ORIGINAL	FINAL	AMOUNTS	FINAL BUDGET
<b><u>PUBLIC SAFETY</u></b>				
ACDC ADMP	\$ 0	\$ 40,000	\$ 135,368	\$ (95,368)
Adobe Dam ADMP	0	0	2,818,122	(2,818,122)
Arlington Valley	223,000	228,600	203,995	24,605
City of Chandler	647,000	648,200	673,256	(25,056)
Dam Safety Project	0	0	(9,069)	9,069
Durango ADMP	4,530,000	4,255,400	4,746,681	(491,281)
East Maricopa Floodway	4,624,000	6,623,400	4,779,233	1,844,167
East Mesa ADMP	5,980,497	4,989,200	1,436,813	3,552,387
Gila Bend	0	0	873	(873)
Glendale/Peoria ADMP	2,209,000	2,150,000	643,826	1,506,174
Hassayampa	0	0	18,796	(18,796)
Higley ADMP	0	310,000	11,449	298,551
Maryvale ADMP	4,668,000	4,453,800	5,813,002	(1,359,202)
McMicken Dam	1,908,000	1,622,000	2,622,717	(1,000,717)
Metro ADMP	1,148,000	1,150,000	7,611	1,142,389
Non-Project	0	5,430,000	426	5,429,574
Paradise Valley, Scottsdale, Phoenix	1,883,000	1,825,800	2,549,650	(723,850)
Project Reserve	1,217,503	1,047,000	0	1,047,000
Queen Creek ADMP	1,916,000	1,985,800	2,789,933	(804,133)
South Phoenix Drainage Improvement	8,001,000	6,846,600	6,135,344	711,256
Salt/Gila River Planning	1,100,000	1,104,000	1,023,657	80,343
Scatter Wash Channel	0	10,000	3,215	6,785
Skunk Creek	0	110,000	101,165	8,835
Skunk Creek/New River	4,073,000	1,620,600	2,468,090	(847,490)
Spook Hill FRS & Outlet	0	0	38,558	(38,558)
Spook Hill ADMP	350,000	201,600	159,608	41,992
Upper New River	0	0	401,405	(401,405)
White Tanks ADMP	7,386,000	7,562,000	2,653,143	4,908,857
Wickenburg ADMS	0	0	229,419	(229,419)
Wittman ADMP	0	0	236,532	(236,532)
Total Public Safety	\$ 51,864,000	\$ 54,214,000	\$ 42,692,818	\$ 11,521,182

**HIGHWAYS AND STREETS**

115th Avenue MC 85 to McDowell	\$ 2,000	\$ 2,000	\$ 954	\$ 1,046
51st Ave: Broadway to Baseline	0	8,000	6,866	1,134
51st Ave: Santa Cruz — Gric Bdry	120,000	120,000	120,333	(333)
51st Ave: S/Elliot — Dobbins	5,000	5,000	1,884	3,116
67th Ave: Pinnacle Peak — Happy Valley	75,000	75,000	2,124	72,876
75th Ave: MC 85 to Van Buren	20,000	270,000	5,767	264,233
83rd Ave: Northern to Olive	5,000	5,000	5,056	(56)
87th Ave: Channel: Deer Valley Dr. to Williams Rd	215,000	215,000	460	214,540
Alma School Rd: North Bridge Grade Control Str	2,707,000	227,000	114,669	112,331
Alma School Rd: McLellan to McKellips	2,360,000	560,000	41,057	518,943
Alma School Rd: @ Champagne / Halley	170,000	170,000	146,696	23,304
AzTech Smart Corridors	50,000	280,000	100,698	179,302
Baseline Rd: 7th Ave to 43rd Ave	1,000	6,000	10,469	(4,469)
Beardsley Rd. @ Agua Fria River	0	250,000	98,529	151,471
Bell Road @ RH Johnson	10,000	60,000	77,349	(17,349)
Bell Road: SR 303L / Grand Ave.	5,000	5,000	3,372	1,628
Bell Road: SR 303 — L101 ITS Improvement	1,120,000	1,120,000	85,903	1,034,097
Bethany Home Rd @ Dysart	220,500	220,500	28,506	191,994
Old Stage — New River — Coyote Pass	0	100,000	32,383	67,617



**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Biological Assessment Services	\$ 15,000	\$ 15,000	\$ 0	\$ 15,000
Brown Rd: Ellsworth to Crismon	1,000	31,000	26,972	4,028
Bush Hwy: Usery — Stewart Mountain	225,000	225,000	29,130	195,870
Candidate Assessment Reports	300,000	450,000	323,770	126,230
Carefree Hwy: 7th Ave — Cave Creek	1,275,000	1,275,000	765,332	509,668
Cave Creek: Lone Mtn to Carefree Hwy	1,000	1,000	30	970
Chandler Heights: Road Bridge over the Eastern Canal	643,000	1,233,000	1,219,049	13,951
Chandler Hts Rd @ Sanoki Wash	80,000	80,000	88,709	(8,709)
Chandler Hts Rd @ 124th Street	92,000	92,000	28,912	63,088
Contract Overlay FY 04	220,000	2,020,000	1,932,500	87,500
Cotton Ln Bridge @ Gila River	0	3,450,000	3,000,448	449,552
Deer Valley @ Agua Fria River	0	250,000	96,602	153,398
Deer Valley Rd: 83rd — 91st Ave	80,000	90,000	1,979	88,021
Dynamite Blvd — CC Rd	0	100,000	47,282	52,718
El Mirage: Beardsley to Loop 303	5,000	25,000	19,156	5,844
El Mirage: Bell to Beardsley	5,000	2,375,000	2,305,669	69,331
El Mirage: Northern / Bell	245,000	245,000	2,793	242,207
Ellsworth: Germann to Baseline	12,152,580	3,802,580	2,278,205	1,524,375
Ellsworth: Hunt Hwy — Riggs	0	0	230	(230)
Ellsworth: University to McLellan	2,431,000	3,081,000	2,800,256	280,744
Estrella Interim Loop 303 (II)	0	1,390,000	448,089	941,911
Fig Springs: New River	0	100,000	24,558	75,442
Fire Station @ 11th Ave.	2,900	52,900	43,039	9,861
GDACS: Geodetic Densification & Cadastral Surveys	2,250,000	2,250,000	1,418,425	831,575
Gen Civil Eng Annual On-Call Contract	230,000	600,000	555,694	44,306
Gilbert Rd: Loop 202 — Pecos	0	1,630,000	815,333	814,667
Gilbert Rd: McDowell to SR 87	9,305,512	905,512	955,035	(49,523)
Gilbert Rd: Warner to Water Tank	5,000	5,000	998	4,002
Greenway Rd. @ SR 303	709,700	709,700	96,724	612,976
Indian School @ Litchfield — Dysart	0	150,000	52,172	97,828
Loop 303: Bethany Home — Glendale	4,000	4,000	2,468	1,532
Loop 303: Cactus — Wadell	1,000	1,000	0	1,000
Loop 303: Camelback — Bethany Home	4,000	4,000	1,628	2,372
Loop 303: Greenway Rd to Bell	1,000	3,000	2,678	322
Loop 303: Indian School to Camelback	4,000	4,000	403	3,597
Loop 303: Waddell — Greenway	1,000	1,000	16	984
Laveen Area Conveyance Channel	500,000	500,000	502,571	(2,571)
Lindsay Rd: William Field to Ray	1,627,500	1,627,500	1,625,500	2,000
Low Volume Roads Program	20,000	3,020,000	1,233,840	1,786,160
Lower Buckeye Rd @ 67th Ave	126,400	126,400	38,525	87,875
Loop 303: Indian School — Clearview	205,000	820,000	891,812	(71,812)
Loop 303: Intersection Improvements	0	110,000	97,701	12,299
MC 85: 107th Ave — 91st Ave	935,000	935,000	329,587	605,413
MC 85: 91st Ave — 75th Ave	10,000	10,000	26,482	(16,482)
MC 85: Cotton Lane to Estrella Pkwy	1,000	291,000	229,134	61,866
MC 85: El Mirage to 115th Ave	0	0	(1,338)	1,338
MC 85: Est: SR 85 to Turner Rd	368,826	368,826	131,342	237,484
MC 85: Estrella Pkwy to Litchfield	2,830,000	2,830,000	2,482,823	347,177
MC 85: Agua Fria / Bridge Scour	35,000	185,000	110,265	74,735
MC 85: Jackrabbit — Perryville	1,000	1,000	871	129
MC 85 @ Miller Rd	5,000	35,000	40,749	(5,749)
MC 85: Perryville — Cotton	1,000	1,000	1,262	(262)
MC 85: SR 85 / 75th Ave	320,000	320,000	154,388	165,612
McDowell Rd: Alma School — SR 87	320,000	320,000	948	319,052
McDowell Rd: Shoulders Widening	10,000	50,000	47,352	2,648
McDowell Rd: Pima Fry to Alma School	0	865,000	433,243	431,757
McKellips Rd Bridge @ Salt River	1,000	1,000	827	173

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2005

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
McNeil: 35th — 31st Ave	\$ 5,000	\$ 135,000	\$ 132,256	\$ 2,744
McQueen Rd: Queen Creek to Pecos	4,270,000	5,520,000	4,734,114	785,886
Meridian Rd: Hunt / Baseline CS	80,000	80,000	109,696	(29,696)
Missouri Ave @ Dysart Rd	220,500	220,500	10,263	210,237
Monterey Rd @ Power Rd	220,500	220,500	37,328	183,172
Non Project	0	0	7,072	(7,072)
Northeast Maintenance Facility	110,000	110,000	6,841	103,159
Northern Ave @ 107th Ave	260,750	260,750	27,505	233,245
Northern Ave: 95th Ave to 71st Ave	10,000	10,000	26,976	(16,976)
Ocotillo: Power / Alma School	68,000	148,000	152,123	(4,123)
Old US 80 @ Hassayampa / Scour	1,315,000	1,315,000	894,469	420,531
PM10 Roads (Ph 2) in NW area (grp 1)	31,000	31,000	28,513	2,487
PM10 Roads (Ph 2) in NW area (grp 2)	31,000	61,000	48,619	12,381
PM10 Roads (Ph 3) in NE area	200,000	325,000	368,873	(43,873)
PM10 Roads (Ph 3) in SE area	31,000	101,000	67,263	33,737
PM10 Roads Program	500,000	1,100,000	942,757	157,243
PM10 Roads (Ph 3) in SW area	400,000	400,000	35,780	364,220
PM10 Roads (Ph 4) in NW Valley	735,000	735,000	947,588	(212,588)
PM10 Roads (Ph 4) in SE Valley	735,000	735,000	574,571	160,429
PM10 Roads (Ph 4) in SW Valley	735,000	735,000	247,621	487,379
PM10 Roads 12th Str, Cir Mtn — TNF	0	250,000	173,121	76,879
PM10 Roads Box Bar & Needle Rock	1,105,000	900,000	6,170	893,830
PM10 Roads (Ph 2)Circle Mtn 13th Ave — NR	5,000	5,000	586	4,414
PM10 Roads Saddle Mtn N Riv — 12th	405,000	405,000	236,873	168,127
Pinnacle Peak: Lake Pleasant — 83rd Ave	75,000	75,000	14,913	60,087
Power Rd: Guadalupe to Baseline	5,000	155,000	180,602	(25,602)
Power Rd: Williams Field to Ray	10,000	60,000	56,797	3,203
Previous Year's Projects	350,000	1,350,000	1,275,639	74,361
Project Reserve Account	5,865,000	736,230	981,222	(244,992)
Property Management / Prior Year Project	50,000	50,000	39,911	10,089
Queen Creek Rd: Culvert at Eastern Canal	5,000	5,000	228	4,772
Queen Creek Rd: Arizona Ave to McQueen	305,000	1,205,000	1,169,340	35,660
Ray Rd: Lindsay — Greenfield	2,000	2,000	0	2,000
Riggs Rd @ SR 347	191,000	191,000	23,438	167,562
Riggs Rd: I-10 — Price	505,000	505,000	53,494	451,506
Riggs Rd: Arizona Ave — Gilbert Rd	4,500,000	4,500,000	4,500,123	(123)
Rio Salado Loop 303 — 7th Ave	60,000	60,000	7,890	52,110
Rittenhouse Rd @ Ellsworth Rd	24,000	24,000	0	24,000
Rittenhouse Rd @ Power Rd	0	0	2,180	(2,180)
R.O.W. In-fill on Road Inventory System	3,502,000	1,502,000	919,781	582,219
Signal Modernization	320,000	320,000	101,881	218,119
Small Cities Assistance Program	300,000	300,000	90,196	209,804
Special Projects TAB	1,000,000	250,000	11,222	238,778
SR 303 Safety Impr: Ind Sch — Cirv	1,020,000	20,000	47	19,953
Sun City Asphalt Reconst FY 04	220,000	520,000	492,945	27,055
Sun City Mill & Overlay Ph1	0	5,500,000	1,285,314	4,214,686
Sun Valley Pkwy Corridor Study	300,000	300,000	39,950	260,050
TIP Development	1,000,000	370,000	280,238	89,762
Unallocated Force Account	539,500	539,500	21,234	518,266
Utility Locating Annual On-Call Contract	50,000	50,000	241	49,759
Vineyard Ave / 143rd Ave	0	750,000	517,662	232,338
Warranted Traffic Improvements tba	500,000	500,000	376	499,624
Williams Field @ Higley	736,000	736,000	137,235	598,765
Williams Field Rd: Gilbert to Lindsay	40,000	40,000	6,615	33,385
Total Highways and Streets	\$ 77,638,168	\$ 77,184,398	\$ 50,672,935	\$ 26,511,463

**Financial Section**

**Combining and Individual  
Fund Statements  
Nonmajor Enterprise Funds**



## **Maricopa County**

### **Listing of Nonmajor Enterprise Funds**

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Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private enterprises where the intent of the County is that the costs of providing goods and services to the general public on a continuing basis be financed through user charges. This allows for the evaluation of these funds on the same basis as investor-owned enterprises in the same industry.

**Non-AHCCCS Health Plans Fund** – Accounts for the operations of the Senior Select Health Plan, a Medicare program operating under contract with the Federal government.

**Solid Waste** – Solid Waste assists the cities and towns, businesses, and citizens in continuously improving regional waste management systems. This includes an ever-increasing focus on reducing the amount of waste generated, maximizing resource recovery, proper management of special wastes, and environmentally sound disposal.

**Maricopa County**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
June 30, 2005

	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$	\$ 500	\$ 500
Cash and investments held by County Treasurer		14,952,333	14,952,333
Receivables:			
Accrued interest		69,277	69,277
Prepays	657,460		657,460
Miscellaneous	7,750	3,944	11,694
Total current assets	665,210	15,026,054	15,691,264
Noncurrent assets:			
Restricted:			
Investments held by trustee		7,277	7,277
Capital assets:			
Land		1,187,486	1,187,486
Buildings and improvements		63,562	63,562
Machinery and equipment		2,505,653	2,505,653
Less accumulated depreciation		(2,401,006)	(2,401,006)
Total noncurrent assets		1,362,972	1,362,972
Total assets	665,210	16,389,026	17,054,236
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	322,258	297,898	620,156
Employee compensation payable	2,660	19,751	22,411
Accrued liabilities		7,095	7,095
Interest payable		711	711
Due to other funds	1,017,002		1,017,002
Medical claims payable	2,820,257		2,820,257
Lease revenue bonds payable (current portion)		6,566	6,566
Advances from other funds (current portion)		12,166	12,166
Liability for closure and postclosure costs (current portion)		332,807	332,807
Total current liabilities	4,162,177	676,994	4,839,171
Noncurrent liabilities:			
Lease revenue bonds payable		36,933	36,933
Advances from other funds		60,834	60,834
Liability for postclosure costs		9,530,182	9,530,182
Total noncurrent liabilities		9,627,949	9,627,949
Total liabilities	4,162,177	10,304,943	14,467,120
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt		1,239,196	1,239,196
Restricted for debt service		7,277	7,277
Unrestricted (deficit)	(3,496,967)	4,837,610	1,340,643
Total net assets	\$ (3,496,967)	\$ 6,084,083	\$ 2,587,116

**Maricopa County**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
For the Fiscal Year Ended June 30, 2005

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	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL
<b><u>OPERATING REVENUES</u></b>			
Charges for services	\$ 20,771,965	\$ 327,747	\$ 21,099,712
Miscellaneous		114,064	114,064
Total operating revenues	20,771,965	441,811	21,213,776
<b><u>OPERATING EXPENSES</u></b>			
Personal services	784,324	221,662	1,005,986
Supplies	1,624,204	1,689	1,625,893
Medical Services	26,917,004		26,917,004
Other services		46,559	46,559
Leases and rentals	26,135	1,558	27,693
Utilities		1,904	1,904
Depreciation		51,669	51,669
Miscellaneous	27,298		27,298
Total operating expenses	29,378,965	325,041	29,704,006
Operating income (loss)	(8,607,000)	116,770	(8,490,230)
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>			
Investment income	51,780	348,737	400,517
Interest expense	(205,903)	(1,423)	(207,326)
Total nonoperating revenues (expenses)	(154,123)	347,314	193,191
Income (loss) before transfers	(8,761,123)	464,084	(8,297,039)
Transfers in	15,273,620		15,273,620
Change in net assets	6,512,497	464,084	6,976,581
Total net assets – beginning	(10,009,464)	5,619,999	(4,389,465)
Total net assets – ending	\$ (3,496,967)	\$ 6,084,083	\$ 2,587,116

**Maricopa County**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
For the Fiscal Year Ended June 30, 2005

	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Charges for services	\$ 21,249,455	\$ 327,747	\$ 21,577,202
Other receipts		114,064	114,064
Payments for goods and services	(46,594,170)	(512,968)	(47,107,138)
Payments for personal services	(781,664)	(217,997)	(999,661)
Net cash used for operating activities	<u>(26,126,379)</u>	<u>(289,154)</u>	<u>(26,415,533)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Cash transfers from other funds	26,273,620		26,273,620
Interest payments	(205,903)		(205,903)
Loan payments to General Fund		(12,166)	(12,166)
Net cash provided by (used for) noncapital financing activities	<u>26,067,717</u>	<u>(12,166)</u>	<u>26,055,551</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Purchase of capital assets		(219,878)	(219,878)
Principal payments on long-term debt		(32,830)	(32,830)
Interest payments on long-term debt		(2,103)	(2,103)
Net cash used for capital and related financing activities		<u>(254,811)</u>	<u>(254,811)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest and dividends	58,662	342,052	400,714
Net cash provided by investing activities	<u>58,662</u>	<u>342,052</u>	<u>400,714</u>
Net decrease in cash and cash equivalents		(214,079)	(214,079)
Cash and cash equivalents, July 1, 2004		15,174,189	15,174,189
Cash and cash equivalents, June 30, 2005	<u>\$</u>	<u>\$ 14,960,110</u>	<u>\$ 14,960,110</u>
<u>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES</u>			
Operating income (loss)	\$ (8,607,000)	\$ 116,770	\$ (8,490,230)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense		51,669	51,669
Net change in liability for postclosure costs - noncurrent		(768,856)	(768,856)
Changes in assets and liabilities:			
Accounts receivable	477,490		477,490
Due from other funds	4,470,166		4,470,166
Prepays	243,323		243,323
Miscellaneous	2,526,762	136	2,526,898
Vouchers payable	(852,229)	289,111	(563,118)
Employee compensation payable	2,660	3,665	6,325
Accrued liabilities	(3,939,637)		(3,939,637)
Due to other funds	(15,610,549)		(15,610,549)
Medical claims payable	(4,837,365)		(4,837,365)
Liability for closure and postclosure costs - current		18,351	18,351
Net cash used for operating activities	<u>\$ (26,126,379)</u>	<u>\$ (289,154)</u>	<u>\$ (26,415,533)</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES</u>			
Accumulated depreciation from disposed capital assets	\$	\$ 191,455	\$ 191,455
Machinery and equipment disposed		(191,455)	(191,455)



**Financial Section**

**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, 2005

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS	REPROGRAPHICS
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 400	\$
Cash and investments held by County Treasurer		4,679,274	821,871
Accrued interest		8,683	
Inventories	341,225	83,764	
Prepays			
Miscellaneous			
Total current assets	342,125	4,772,121	821,871
Noncurrent assets:			
Capital assets:			
Buildings and improvements		323,649	
Machinery and equipment	1,828,681	5,451,249	865,379
Less accumulated depreciation	(1,451,376)	(2,416,827)	(553,927)
Total noncurrent assets	377,305	3,358,071	311,452
Total assets	719,430	8,130,192	1,133,323
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	710,938	567,354	8,852
Employee compensation payable	231,494	244,051	51,884
Accrued liabilities			
Due to other funds	1,884,669		
Leases payable (current portion)		81,440	
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	2,827,101	892,845	60,736
Noncurrent liabilities:			
Leases payable		153,430	
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities		153,430	
Total liabilities	2,827,101	1,046,275	60,736
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	377,305	3,123,201	311,452
Unrestricted (deficit)	(2,484,976)	3,960,716	761,135
Total net assets	\$ (2,107,671)	\$ 7,083,917	\$ 1,072,587

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RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2005
\$	\$	\$	\$
37,019,391	22,521,849		1,300
172,094	62,073		65,042,385
		1,380,341	242,850
1,804,757	1,173,867		1,805,330
	2,720,804		2,978,624
			2,720,804
38,996,242	26,478,593	1,380,341	72,791,293
			323,649
71,430			8,216,739
(53,884)			(4,476,014)
17,546			4,064,374
39,013,788	26,478,593	1,380,341	76,855,667
1,117,861	911,074	102,104	3,418,183
108,227			635,656
		1,264	1,264
		709,538	2,594,207
			81,440
20,149,947	4,080,935		24,230,882
21,376,035	4,992,009	812,906	30,961,632
			153,430
30,340,604			30,340,604
30,340,604			30,494,034
51,716,639	4,992,009	812,906	61,455,666
17,546			3,829,504
(12,720,397)	21,486,584	567,435	11,570,497
\$ (12,702,851)	\$ 21,486,584	\$ 567,435	\$ 15,400,001

**Maricopa County**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Assets**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 2005

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS
<u>OPERATING REVENUES</u>		
Charges for services	\$ 10,509,364	\$ 16,617,889
Intergovernmental charges		
Miscellaneous	19,101	17,547
Total operating revenues	10,528,465	16,635,436
<u>OPERATING EXPENSES</u>		
Personal services	2,688,680	2,654,835
Supplies	6,872,792	1,207,897
Other services	555,947	1,254,198
Legal		
Insurance		
Leases and rentals	4,557	1,886,114
Repairs and maintenance	659,317	2,074,881
Travel and transportation	12,635	22,583
Utilities	75,895	5,345,004
Depreciation	126,806	644,906
Total operating expenses	10,996,629	15,090,418
Operating income (loss)	(468,164)	1,545,018
<u>NONOPERATING REVENUES (EXPENSES)</u>		
Interest income		50,614
Interest expense	(63,762)	(8,506)
Loss on disposal of capital assets	(3,764)	
Total nonoperating revenues (expenses)	(67,526)	42,108
Income (loss) before contributions and transfers	(535,690)	1,587,126
Capital contributions		156,572
Transfers in		
Transfers out		
Change in net assets	(535,690)	1,743,698
Total net assets (deficit) – beginning	(1,571,981)	5,340,219
Total net assets (deficit) – ending	\$ (2,107,671)	\$ 7,083,917

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2005
\$ 1,105,320	\$ 22,364,322	\$ 35,773,275	\$ 2,844,793	\$ 89,214,963
	3,609,035	6,373,968		9,983,003
9,743	10,368	58,216		114,975
1,115,063	25,983,725	42,205,459	2,844,793	99,312,941
487,537	1,270,312			7,101,364
239,335	260,784		2,518,534	11,099,342
38,189	740,850	2,299,248	252,507	5,140,939
	6,845,582			6,845,582
	20,891,208	33,393,800		54,285,008
				1,890,671
52,233				2,786,431
				35,218
				5,420,899
78,398	4,598			854,708
895,692	30,013,334	35,693,048	2,771,041	95,460,162
219,371	(4,029,609)	6,512,411	73,752	3,852,779
	751,208	432,990		1,234,812
(196)				(72,464)
(39,518)				(43,282)
(39,714)	751,208	432,990		1,119,066
179,657	(3,278,401)	6,945,401	73,752	4,971,845
		7,545,007		156,572
(9,608)				7,545,007
170,049	(3,278,401)	14,490,408	73,752	(9,608)
				12,663,816
902,538	(9,424,450)	6,996,176	493,683	2,736,185
\$ 1,072,587	\$ (12,702,851)	\$ 21,486,584	\$ 567,435	\$ 15,400,001

**Maricopa County**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 2005

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS	REPROGRAPHICS
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Charges for services	\$ 10,509,364	\$ 16,617,889	\$ 1,105,320
Receipts from other governments for services provided			
Payments for goods and services	(8,050,209)	(11,720,410)	(333,121)
Payments for personal services	(2,682,206)	(2,674,833)	(478,530)
Other receipts	19,101	17,547	9,743
Net cash provided by (used for) operating activities	(203,950)	2,240,193	303,412
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Advances from General Fund	1,884,669		
Cash transfers from other funds			
Interest payments	(63,762)		
Loan payments to General Fund	(1,418,317)		
Net cash provided by (used for) noncapital financing activities	402,590		
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Purchase of capital assets	(198,640)	(1,074,925)	(245,331)
Capital lease payments		(93,640)	(18,370)
Interest payments on long-term debt		(8,506)	(196)
Net cash used for capital and related financing activities	(198,640)	(1,177,071)	(263,897)
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest and dividends		48,619	
Net cash provided by investing activities		48,619	
Net increase in cash and cash equivalents		1,111,741	39,515
Cash and cash equivalents, July 1, 2004	900	3,567,933	782,356
Cash and cash equivalents, June 30, 2005	\$ 900	\$ 4,679,674	\$ 821,871
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:</u>			
Operating income (loss)	\$ (468,164)	\$ 1,545,018	\$ 219,371
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	126,806	644,906	78,398
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets and liabilities:			
Inventories	(71,385)	(13,979)	
Prepays			
Miscellaneous	1,584	244	
Vouchers payable	200,777	84,002	(3,364)
Employee compensation payable	6,474	(19,998)	9,007
Accrued liabilities	(42)		
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	\$ (203,950)	\$ 2,240,193	\$ 303,412
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>			
Accumulated depreciation from disposed capital assets	\$ 111,989	\$	\$ 26,738
Machinery and equipment disposed	(115,753)		(66,256)
Loss on disposal of capital assets	3,764		39,518
Capital contributions		(156,572)	
Accumulated depreciation transferred to governmental activities			72,666
Capital assets transferred to governmental activities			(82,274)
Capital assets transferred from governmental activities		156,572	
Transfer out capital assets to governmental activities			9,608



RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2005
\$ 22,364,541	\$ 34,834,643	\$ 2,844,793	\$ 88,276,550
3,619,403	6,742,131		10,361,534
(20,612,558)	(38,054,201)	(3,190,962)	(81,961,461)
(1,267,472)			(7,103,041)
			46,391
4,103,914	3,522,573	(346,169)	9,619,973
		709,538	2,594,207
	7,545,007		7,545,007
			(63,762)
		(363,369)	(1,781,686)
	7,545,007	346,169	8,293,766
(19,754)			(1,538,650)
			(112,010)
			(8,702)
(19,754)			(1,659,362)
712,623	413,796		1,175,038
712,623	413,796		1,175,038
4,796,783	11,481,376		17,429,415
32,222,608	11,040,473		47,614,270
\$ 37,019,391	\$ 22,521,849	\$	\$ 65,043,685
\$ (4,029,609)	\$ 6,512,411	\$ 73,752	\$ 3,852,779
4,598			854,708
3,621,540			3,621,540
		(370,491)	(455,855)
(98,970)	(35,269)		(134,239)
219	(938,632)		(936,585)
266,898	(957,722)	(44,319)	(453,728)
2,840			(1,677)
		(5,111)	(5,153)
4,336,398	(1,058,215)		3,278,183
\$ 4,103,914	\$ 3,522,573	\$ (346,169)	\$ 9,619,973
\$	\$	\$	\$ 138,727
			(182,009)
			43,282
			(156,572)
			72,666
			(82,274)
			156,572
			9,608



## **Financial Section**

### **Agency Fund Statement**



## **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, other governments and/or other funds.

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

### **AGENCY FUND**

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

**Maricopa County**  
**Statement of Changes in Assets and Liabilities**  
**Agency Fund**  
For the Fiscal Year Ended June 30, 2005

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	BALANCE JULY 1, 2004	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2005
<b><u>SPECIAL PURPOSE</u></b>				
<u>Assets</u>				
Cash in bank and on hand	\$ 29,114,744	\$ 6,786,582	\$	\$ 35,901,326
Total assets	<u>\$ 29,114,744</u>	<u>\$ 6,786,582</u>	<u>\$</u>	<u>\$ 35,901,326</u>
<u>Liabilities</u>				
Deposits held for other parties	\$ 29,114,744	\$ 6,786,582	\$	\$ 35,901,326
Total liabilities	<u>\$ 29,114,744</u>	<u>\$ 6,786,582</u>	<u>\$</u>	<u>\$ 35,901,326</u>

## **STATISTICAL SECTION**





# Maricopa County

## Listing of Statistical Information

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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	
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These schedules contain information to help the reader assess the County's most significant local revenue source, property tax.	
Tax Revenues by Source, Governmental Funds	
Assessed Value and Estimated Market Value of Taxable Property	
Direct and Overlapping Property Tax Rates	
Principal Property Tax Payers	
Property Tax Levies and Collections	
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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.	
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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	
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These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.	
Budgeted Full-time Equivalent County Employees by Function/Program	
Operating Indicators by Function/Program	
Capital Asset Statistics by Function/Program	

**Maricopa County**  
**Net Assets by Component**  
 Last Four Fiscal Years  
*(accrual basis of accounting)*

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

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

# Maricopa County

## Changes in Net Assets

### Last Four Fiscal Years

(accrual basis of accounting)

	Fiscal Year			
	2001-02	2002-03	2003-04	2004-05
<b>Expenses</b>				
Governmental activities:				
General government	\$ 124,501,063	\$ 181,265,791	\$ 185,518,463	\$ 157,764,168
Public safety	490,943,644	506,600,904	581,443,588	685,762,001
Highways and streets	52,464,778	51,016,886	44,392,614	63,014,453
Health, welfare and sanitation	304,220,867	335,607,743	332,380,442	439,784,002
Culture and recreation	25,453,164	27,488,028	27,963,450	33,068,497
Education	16,675,171	17,386,261	19,170,903	18,397,229
Interest on long-term debt	11,557,524	11,446,165	8,249,310	7,827,876
Total governmental activities expenses	1,025,816,211	1,130,811,778	1,199,118,770	1,405,618,226
Business-type activities:				
Medical Center	340,556,596	366,425,283	371,991,804	168,986,980
Arizona Health Care Cost Containment System (AHCCCS) —				
Acute Health Care program	93,168,287	109,142,148	167,346,474	132,314,013
AHCCCS—Arizona Long-Term Care System (ALTCS) program	241,654,207	232,991,015	273,164,762	252,178,102
Non-AHCCCS health care program (Senior Select)	66,767,140	75,004,905	82,737,548	
Other business-type activities	639,546	1,615,848	1,336,866	29,911,332
Total business-type activities expenses	742,785,776	785,179,199	896,577,454	583,390,427
Total primary government expenses	\$ 1,768,601,987	\$ 1,915,990,977	\$ 2,095,696,224	\$ 1,989,008,653
<b>Program Revenues</b>				
Governmental activities:				
Charges for services:				
General government	\$ 24,457,239	\$ 26,357,344	\$ 26,589,393	\$ 37,213,997
Public safety	81,687,973	71,880,262	78,288,469	84,213,640
Highways and streets	1,451,293	1,563,228	1,769,524	6,550,179
Health, welfare and sanitation	22,917,356	24,243,241	26,745,928	28,100,481
Culture and recreation	8,358,894	8,461,408	8,546,372	8,954,896
Education	3,057,546	2,714,129	4,146,571	2,383,943
Operating grants and contributions	281,170,304	304,923,484	294,296,698	382,416,458
Capital grants and contributions	2,712,908	44,322,271	18,917,753	39,017,299
Total governmental activities program revenues	425,813,513	484,465,367	459,300,708	588,850,893
Business-type activities:				
Charges for services:				
Medical Center	291,946,393	334,310,122	380,554,715	158,640,394
Arizona Health Care Cost Containment System (AHCCCS) —				
Acute Health Care program	100,104,747	115,846,532	138,274,739	117,680,705
AHCCCS—Arizona Long-Term Care System (ALTCS) program	252,343,614	240,083,167	234,370,191	220,784,342
Non-AHCCCS health care program (Senior Select)	64,169,238	70,518,591	59,656,677	
Other business-type activities	44,860	106,470	230,389	21,213,776
Operating grants and contributions	6,272,958	6,959,432	6,681,898	2,501,372
Capital grants and contributions			9,833	19,944
Total business-type activities program revenues	714,881,810	767,824,314	819,778,442	520,840,533
Total primary government program revenues	\$ 1,140,695,323	\$ 1,252,289,681	\$ 1,279,079,150	\$ 1,109,691,426
<b>Net (Expense)/Revenue</b>				
Governmental activities	\$ (600,002,698)	\$ (646,346,411)	\$ (739,818,062)	\$ (816,767,333)
Business-type activities	(27,903,966)	(17,354,885)	(76,799,012)	(62,549,894)
Total primary government net expense	\$ (627,906,664)	\$ (663,701,296)	\$ (816,617,074)	\$ (879,317,227)

Continued on next page

# Maricopa County

## Changes in Net Assets

(Continued)

	Fiscal Year			
	2001-02	2002-03	2003-04	2004-05
<b>General Revenues and other Changes in Net Assets</b>				
Governmental activities:				
Taxes				
Property taxes, levied for general purposes	\$ 269,753,187	\$ 295,627,499	\$ 328,580,647	\$ 357,712,304
Property taxes, levied for Flood Control District	44,775,297	44,302,535	50,702,924	56,093,885
Property taxes, levied for Library District	9,690,800	10,369,080	14,414,827	15,796,618
Property taxes, levied for debt service	20,250,715	19,708,786	19,267,865	0
Share of state sales taxes	325,728,202	330,260,143	358,056,954	397,712,843
Sales tax – Jail construction and operation	98,177,716	98,932,138	107,441,209	119,143,064
Surcharge tax – Stadium District	5,407,664	5,240,032	5,556,717	6,024,355
Vehicle license tax	106,115,829	110,603,659	116,054,332	122,637,827
Grants and contributions not restricted to specific programs	8,700,138	1,725,495	1,775,295	1,813,162
Unrestricted investment earnings	29,404,833	16,507,950	8,626,732	20,995,575
Gain (loss) on disposal of capital assets	(8,856,034)	13,346,055	21,601,858	(18,666,719)
Miscellaneous	10,627,773	3,061,600	3,915,244	4,262,227
Transfers	(25,752,045)	(16,531,668)	(58,278,148)	(37,047,610)
Total governmental activities	<u>894,024,075</u>	<u>933,153,304</u>	<u>977,716,456</u>	<u>1,046,477,531</u>
Business-type activities:				
Unrestricted investment earnings	6,359,401	2,594,524	796,848	1,002,779
Gain (loss) on disposal of capital assets	(103,280)			
Miscellaneous	1,972,145			
Special item – loss on closure of business activity				(108,765,405)
Transfers	25,752,045	16,531,668	58,278,148	37,047,610
Total business-type activities	<u>33,980,311</u>	<u>19,126,192</u>	<u>59,074,996</u>	<u>(70,715,016)</u>
Total primary government	<u>\$ 928,004,386</u>	<u>\$ 952,279,496</u>	<u>1,036,791,452</u>	<u>975,762,515</u>
<b>Change in Net Assets</b>				
Government activities	\$ 294,021,377	\$ 286,806,893	\$ 237,898,394	\$ 229,710,198
Business-type activities	6,076,345	1,771,307	(17,724,016)	(133,264,910)
Total primary government	<u>\$ 300,097,722</u>	<u>\$ 288,578,200</u>	<u>\$ 220,174,378</u>	<u>\$ 96,445,288</u>

Prior to fiscal year 2001-02, the changes in net assets are not available due to the initial year of GASB Statement No. 34 presentation.

**Maricopa County**  
**Fund Balances, Governmental Funds**  
Last Ten Fiscal Years  
*(modified accrual basis of accounting)*

	Fiscal Year				
	1995-96	1996-97	1997-98	1998-99	1999-00
General Fund					
Reserved	\$ 2,803,113	\$ 3,371,644	\$ 12,242,094	\$ 4,321,620	\$ 6,368,458
Unreserved	58,081,486	78,148,684	107,517,591	140,716,861	154,436,197
Total general fund	<u>\$ 60,884,599</u>	<u>\$ 81,520,328</u>	<u>\$ 119,759,685</u>	<u>\$ 145,038,481</u>	<u>\$ 160,804,655</u>
All Other Governmental Funds					
Reserved	\$ 1,588,283	\$ 2,822,944	\$ 2,654,738	\$ 2,435,938	\$ 1,021,537
Unreserved, reported in:					
Special revenue funds	87,107,851	111,059,742	133,449,337	159,549,660	143,167,692
Capital projects funds	29,245,291	(26,768,397)	11,519,168	25,130,369	156,797,383
Debt service funds					
Total all other governmental funds	<u>\$ 117,941,425</u>	<u>\$ 87,114,289</u>	<u>\$ 147,623,243</u>	<u>\$ 187,115,967</u>	<u>\$ 300,986,612</u>
	Fiscal Year				
	2000-01	2001-02	2002-03	2003-04	2004-05
General Fund					
Reserved	\$ 4,416,236	\$ 5,083,202	\$ 3,834,312	\$ 2,400,780	\$ 3,281,552
Unreserved	156,786,153	249,039,062	288,822,823	315,905,112	427,995,902
Total general fund	<u>\$ 161,202,389</u>	<u>\$ 254,122,264</u>	<u>\$ 292,657,135</u>	<u>\$ 318,305,892</u>	<u>\$ 431,277,454</u>
All Other Governmental Funds					
Reserved	\$ 1,194,925	\$ 23,515,381	\$ 24,618,711	\$ 22,498,657	\$ 23,602,714
Unreserved, reported in:					
Special revenue funds	119,080,975	153,208,886	156,611,561	187,646,410	192,187,526
Capital projects funds	242,663,698	145,345,468	120,430,525	108,561,138	129,612,546
Debt service funds	123,383,762	97,344,273	81,674,429	74,332,552	36,643,487
Total all other governmental funds	<u>\$ 486,323,360</u>	<u>\$ 419,414,008</u>	<u>\$ 383,335,226</u>	<u>\$ 393,038,757</u>	<u>\$ 382,046,273</u>

**Maricopa County**  
**Changes in Fund Balances, Governmental Funds**  
Last Ten Fiscal Years  
*(modified accrual basis of accounting)*

	Fiscal Year 1995-96	Fiscal Year 1996-97	Fiscal Year 1997-98	Fiscal Year 1998-99
<b>Revenues</b>				
Taxes	\$ 234,576,660	\$ 240,138,668	\$ 256,680,131	\$ 273,423,421
Licenses and permits	12,415,267	13,324,933	14,882,655	17,067,513
Intergovernmental	565,800,613	617,278,173	593,963,445	659,408,934
Charges for services	47,693,323	44,579,250	54,295,458	57,287,860
Fines and forfeits	9,862,807	11,499,560	12,460,671	13,426,857
Special assessment				
Miscellaneous	38,701,304	42,075,258	143,116,936	46,279,528
Total revenues	909,049,974	968,895,842	1,075,399,296	1,066,894,113
<b>Expenditures</b>				
General government	84,393,672	83,288,504	76,045,723	92,526,980
Public safety	285,016,888	312,469,016	338,229,571	364,823,901
Highway and streets	42,260,676	41,937,037	38,787,702	52,048,136
Health, welfare and sanitation	291,957,283	295,239,781	335,143,437	353,141,055
Culture and recreation	11,686,132	35,307,331	10,681,908	13,339,246
Education	1,113,304	1,138,321	10,810,535	13,627,432
Debt service				
Principal	16,563,238	19,077,158	21,082,227	22,805,407
Interest	12,095,162	11,799,174	11,960,101	10,279,203
Other				
Capital outlay	180,419,728	242,991,752	215,297,901	149,600,384
Total expenditures	925,506,083	1,043,248,074	1,058,039,105	1,072,191,744
Excess of revenues over (under) expenditures	(16,456,109)	(74,352,232)	17,360,191	(5,297,631)
<b>Other financing sources (uses)</b>				
Transfers in	90,347,870	92,167,569	103,198,973	112,033,812
Transfers out	(58,010,199)	(61,984,088)	(39,208,492)	(44,192,804)
Capital lease agreements	9,111,886	1,064,094	2,976,609	11,320,208
Proceeds from bond issuance		19,356,467	83,236	617,869
Premium on refunding bonds				
Payment to escrow agent				
Total other financing sources (uses)	41,449,557	50,604,042	67,050,326	79,779,085
Net change in fund balances	\$ 24,993,448	\$ (23,748,190)	\$ 84,410,517	\$ 74,481,454
Debt service as a percentage of noncapital expenditures	3.8%	3.9%	3.9%	3.6%

Fiscal Year 1999-00	Fiscal Year 2000-01	Fiscal Year 2001-02	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05
\$ 296,029,480	\$ 316,624,353	\$ 343,037,203	\$ 474,876,462	\$ 524,751,335	\$ 556,751,810
22,187,021	23,688,768	26,106,311	28,192,974	31,629,382	34,765,632
783,237,358	803,712,695	831,668,101	745,697,718	778,964,259	904,156,166
62,026,284	65,836,359	68,770,386	66,499,607	71,682,924	74,735,757
14,583,372	14,908,415	15,776,099	16,326,795	17,166,377	21,855,377
			3,625,508	3,584,883	3,536,133
49,295,439	65,397,496	69,879,317	59,899,212	48,974,704	56,838,888
<u>1,227,358,954</u>	<u>1,290,168,086</u>	<u>1,355,237,417</u>	<u>1,395,118,276</u>	<u>1,476,753,864</u>	<u>1,652,639,763</u>
91,629,129	101,678,589	99,265,465	114,241,982	118,226,772	130,064,711
422,453,691	459,487,297	481,843,123	493,435,114	563,716,985	636,868,683
55,450,402	59,803,451	55,240,772	44,226,114	41,549,321	48,811,843
278,987,186	295,158,694	311,510,932	331,752,530	331,028,006	437,845,805
15,302,763	16,312,843	17,651,564	19,388,797	19,587,482	22,146,913
17,853,463	16,552,929	16,560,263	17,268,012	18,815,487	18,014,621
23,808,586	24,091,044	39,618,137	34,071,393	35,159,141	15,677,059
7,908,121	7,677,328	10,271,627	10,423,785	8,828,297	8,592,525
		1,179,102		266,757	11,870
181,400,888	229,743,778	294,010,771	315,588,133	248,465,695	205,929,785
<u>1,094,794,229</u>	<u>1,210,505,953</u>	<u>1,327,151,756</u>	<u>1,380,395,860</u>	<u>1,385,643,943</u>	<u>1,523,963,815</u>
132,564,725	79,662,133	28,085,661	14,722,416	91,109,921	128,675,948
259,159,435	321,948,526	243,650,675	386,029,678	295,868,643	346,549,747
(268,494,193)	(342,528,925)	(269,402,720)	(402,561,346)	(358,012,976)	(395,058,179)
4,542,153	165,830	9,843,870	4,321,656	6,333,484	8,384,655
	111,095,706	78,450,670		15,598,262	12,000,000
		3,541,257		457,156	
		(77,980,850)		(12,353,671)	
<u>(4,792,605)</u>	<u>90,681,137</u>	<u>(11,897,098)</u>	<u>(12,210,012)</u>	<u>(52,109,102)</u>	<u>(28,123,777)</u>
<u>\$ 127,772,120</u>	<u>\$ 170,343,270</u>	<u>\$ 16,188,563</u>	<u>\$ 2,512,404</u>	<u>\$ 39,000,819</u>	<u>\$ 100,552,171</u>
3.5%	3.2%	4.9%	4.2%	3.9%	1.8%

**Maricopa County**  
**Tax Revenues by Source, Governmental Funds**  
 Last Ten Fiscal Years  
*(modified accrual basis of accounting)*

Fiscal Year	General Property Taxes	State Sales Tax	Vehicle License Tax	Highway User Fuel Tax	Baseball Stadium Tax
1995-96	\$ 234,576,660	\$ 231,009,128	\$ 53,481,261	\$ 68,763,760	\$ 87,061,164
1996-97	240,138,668	242,352,311	64,600,858	73,249,850	96,058,301
1997-98	256,680,131	257,643,630	68,309,110	67,408,288	42,238,411
1998-99	273,423,421	279,812,954	84,021,288	72,392,313	386,396
1999-00	296,029,480	309,009,200	94,431,066	77,317,632	258,303
2000-01	316,624,353	322,429,593	100,019,454	78,243,269	278,259
2001-02	343,037,203	325,728,202	106,115,829	78,285,210	128,498
2002-03	370,704,292	330,260,143	110,603,659	82,153,376	96,555
2003-04	411,753,409	358,056,954	123,937,327	86,598,735	84,018
2004-05	431,584,391	397,712,843	130,947,139	90,566,135	61

Change					
1996-2005	84.0%	72.2%	144.8%	31.7%	(100)%

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
1995-96	\$ 4,906,873	N/A	\$ 2,312,428	\$ 682,111,274
1996-97	5,344,085	N/A	2,502,073	724,246,146
1997-98	5,387,983	N/A	2,799,824	700,467,377
1998-99	5,428,828	\$ 41,480,614	2,809,062	759,754,876
1999-00	5,722,238	91,984,716	1,934,600	876,687,235
2000-01	5,637,184	97,752,375	3,612,549	924,597,036
2001-02	5,407,664	98,177,716	3,505,969	960,386,291
2002-03	5,240,032	98,932,138	3,471,253	1,001,461,448
2003-04	5,556,717	107,441,209	3,425,632	1,096,854,001
2004-05	6,024,355	119,143,064	3,430,588	1,179,408,576

Change				
1996-2005	22.8%	187.2%	48.4%	72.9%

The Vehicle License Tax for fiscal year 1997-98 and all subsequent years, have a combined amount from the General and Transportation Funds.

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

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



**Maricopa County**  
**Assessed Value and Estimated Market Value of Taxable Property**  
 Last Ten Fiscal Years  
*(in thousands of dollars)*

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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			
1995-96	\$ 13,322,347	\$ 797,088	\$ 14,119,435	1.6475	\$ 105,326,280	13.4%
1996-97	13,568,692	774,464	14,343,156	1.6475	107,933,712	13.3
1997-98	14,854,238	869,260	15,723,498	1.6475	120,276,555	13.1
1998-99	15,891,850	921,167	16,813,017	1.6475	128,171,305	13.1
1999-00	17,749,278	927,553	18,676,831	1.6248	142,792,237	13.1
2000-01	19,813,298	1,064,418	20,877,716	1.5748	160,906,987	13.0
2001-02	21,748,902	1,164,233	22,913,135	1.5448	180,653,046	12.7
2002-03	23,303,509	1,153,538	24,457,047	1.5448	194,235,322	12.6
2003-04	26,405,899	1,072,089	27,477,988	1.5448	226,293,568	12.1
2004-05	28,811,532	1,255,455	30,066,987	1.4748	245,835,672	12.2

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 approve 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
1995-96	1.1580	0.1464	0.3332	0.0099	1.6475
1996-97	1.1054	0.1575	0.3425	0.0421	1.6475
1997-98	1.1265	0.1364	0.3425	0.0421	1.6475
1998-99	1.1472	0.1312	0.3270	0.0421	1.6475
1999-00	1.1884	0.1085	0.2858	0.0421	1.6248
2000-01	1.1641	0.1152	0.2534	0.0421	1.5748
2001-02	1.1832	0.0876	0.2319	0.0421	1.5448
2002-03	1.2108	0.0800	0.2119	0.0421	1.5448
2003-04	1.2108	0.0700	0.2119	0.0521	1.5448
2004-05	1.2108	0.0000	0.2119	0.0521	1.4748

Overlapping Rates							
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
1995-96	0.4700	0.5300	0.1400	0 - 3.9254	1.1130	.0842 - 11.9754	0 - 2.8989
1996-97	0.0000	0.5300	0.1400	1 - 6.4642	1.0476	.1131 - 10.2185	0 - 2.2074
1997-98	0.0000	0.5300	0.1400	0 - 4.3496	1.1346	.8314 - 12.0368	0 - 2.2011
1998-99	0.0000	0.5300	0.1400	0 - 3.4931	1.1125	.1141 - 10.6396	0 - 2.2011
1999-00	0.0000	0.5217	0.1400	0 - 2.9871	1.1285	.2751 - 10.0452	0 - 2.2512
2000-01	0.0000	0.5123	0.1300	0 - 3.3260	1.1194	.1186 - 9.4925	0 - 2.0816
2001-02	0.0000	0.4974	0.1300	0 - 4.0000	1.1107	.1120 - 9.2148	0 - 2.2390
2002-03	0.0000	0.4889	0.1300	0 - 5.1000	1.1127	.4684 - 13.6519	0 - 2.0415
2003-04	0.0000	0.4717	0.1200	0 - 3.6500	1.0785	.7731 - 11.8075	0 - 2.6733
2004-05	0.0000	0.4560	0.1200	1 - 3.8600	1.0372	1.0947 - 14.3477	0 - 2.4060

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

All tax rates are per \$100 assessed valuation.

Note: Rates for the County General Obligation Debt Service are set annually at a level sufficient to pay the interest on all bonds then outstanding and the annual installment of the principal becoming due and payable in the next year.

# Maricopa County

## Principal Property Tax Payers

Current Year and Nine Years Ago

Taxpayer	2004-05			1995-96		
	Secondary	Rank	Percentage of	Secondary	Rank	Percentage of
	Valuation		Total County Assessed Value	Valuation		Total County Assessed Value
Arizona Public Service	\$ 887,921,756	1	2.95%	\$ 905,486,373	1	6.41%
Qwest/US West	439,123,801	2	1.46			
Southern California Edison Company	168,191,472	3	0.56	309,889,283	4	2.19
Southwest Gas Corporation	139,471,538	4	0.46	81,365,765	9	0.58
El Paso Electric Co.	137,145,470	5	0.46	331,964,585	2	2.35
Intel Corporation	92,812,134	6	0.31	18,133,055	19	0.13
Freescale Semiconductor Inc.	79,622,513	7	0.26			
Public Service Company of New Mexico	78,310,568	8	0.26	159,465,370	5	1.13
AT&T/Wireless Service	74,003,744	9	0.25	33,804,283	11	0.24
Cox Communications	72,306,968	10	0.24			
Safeway, Inc.	63,426,784	11	0.21			
Southern California Public Power Authority	62,648,645	12	0.21	112,612,252	7	0.80
Target	61,647,778	13	0.21			
Albertson's	50,978,868	14	0.17			
Wal-Mart Stores Inc.	47,692,736	15	0.16			
Scottsdale Fashion Square Partnership	46,477,595	16	0.15	19,227,264	18	0.14
Wells Fargo	44,411,032	17	0.15			
Honeywell	43,841,029	18	0.15			
Sheraton Phoenician	43,767,143	19	0.15	28,497,391	13	0.20
MCI Worldcom Network Services, Inc.	42,605,645	20	0.14			
U.S. West Communications				315,497,353	3	2.23
Motorola, Inc.				134,744,692	6	0.95
Los Angeles Dept. of Water and Power				84,926,668	8	0.60
Evans Withycombe				34,767,977	10	0.25
Pointe South Mountain / Squaw Peak				32,919,987	12	0.23
U.S. West New Vector				26,577,321	14	0.19
Phoenix Newspapers				25,643,025	15	0.18
Shorenstein Realty				20,274,735	16	0.14
McDonnell Douglas				19,382,487	17	0.14
Metro Mobile				17,337,120	20	0.12
Total Principal Taxpayers	<u>\$ 2,676,407,219</u>		<u>8.90%</u>	<u>\$ 2,712,516,986</u>		<u>19.21%</u>
Countywide Secondary Valuation	\$ 30,066,986,670		100.00%	\$ 14,119,434,946		100.00%

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
1995-96	\$ 214,404,513	\$ 210,552,034	98.20%	\$ 4,398,752	\$ 214,950,786	100.25%
1996-97	221,234,454	217,305,000	98.22	4,236,037	221,541,037	100.14
1997-98	239,451,425	235,367,920	98.29	4,450,301	239,818,221	100.15
1998-99	257,557,253	251,828,489	97.78	4,905,589	256,734,078	99.68
1999-00	279,978,758	272,985,725	97.50	5,642,075	278,627,800	99.52
2000-01	302,546,405	293,824,613	97.12	6,207,082	300,031,695	99.17
2001-02	327,717,255	315,788,529	96.36	7,776,650	323,565,179	98.73
2002-03	352,679,730	341,135,608	96.73	7,512,208	348,647,816	98.86
2003-04	392,827,196	383,224,353	97.56	7,332,309	390,556,662	99.42
2004-05	411,881,140	402,111,242	97.63		402,111,242	97.63

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					Total County
	County Operating	Debt Service	Flood Control District	County Library		
1995-96	\$ 156,257,472	\$ 20,670,863	\$ 36,078,354	\$ 1,397,824	\$ 214,404,513	
1996-97	154,487,036	22,590,472	38,118,477	6,038,469	221,234,454	
1997-98	169,045,638	21,446,852	42,339,342	6,619,593	239,451,425	
1998-99	183,750,071	22,058,679	44,670,223	7,078,280	257,557,253	
1999-00	207,540,697	20,264,361	44,310,754	7,862,946	279,978,758	
2000-01	225,396,514	24,051,128	44,309,245	8,789,518	302,546,405	
2001-02	252,676,223	20,071,906	45,322,696	9,646,430	327,717,255	
2002-03	277,949,612	19,565,638	44,868,063	10,296,417	352,679,730	
2003-04	308,122,580	19,234,591	51,153,993	14,316,032	392,827,196	
2004-05	339,882,099	0	56,334,141	15,664,900	411,881,140	

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)
1995-96	\$ 169,515,000	1.20%	62.71
1996-97	154,555,000	1.08	55.10
1997-98	137,215,000	0.87	47.17
1998-99	119,045,000	0.71	39.62
1999-00	99,910,000	0.53	32.27
2000-01	79,595,000	0.38	24.90
2001-02	58,370,000	0.25	17.72
2002-03	39,515,000	0.16	11.63
2003-04	20,165,000	0.07	5.72
2004-05	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
1995-96	\$	\$	\$ 38,860,000	\$ 584,652	\$27,807,099	\$ 12,482,894	\$
1996-97			66,670,000	685,597	24,853,992	9,596,021	
1997-98			64,150,185	546,798	23,998,943	17,684,054	
1998-99			60,824,685	996,939	20,667,686	17,633,952	
1999-00			57,629,259	729,448	17,222,210	18,121,511	
2000-01	104,355,000		55,107,043	589,431	13,575,118	14,225,356	
2001-02	104,355,000		58,225,000	458,977	9,804,315	19,442,376	
2002-03	91,558,756		57,225,000	368,573	5,808,084	19,414,905	
2003-04	93,569,382		55,225,000	343,102	0	10,820,105	
2004-05	101,101,501	10,812,000	52,735,000	235,458	5,500,000	13,507,633	892,254

	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)
1995-96	\$	\$ 6,648,911	\$ 3,855,754	\$ 259,754,310	1.84%	\$ 96.10
1996-97		4,890,041	2,609,341	263,859,992	1.84	94.07
1997-98		2,940,289	1,989,402	248,524,671	1.58	85.43
1998-99		1,058,574	1,125,158	221,351,994	1.32	73.66
1999-00		5,666,171	608,794	199,887,393	1.07	64.56
2000-01	20,500,000	11,824,853	3,252,270	303,024,071	1.45	94.80
2001-02	20,500,000	11,768,519	2,607,815	285,532,002	1.25	86.66
2002-03	17,986,244	10,940,368	2,350,524	245,167,454	1.00	72.17
2003-04	16,670,618	5,865,000	1,252,049	203,910,256	0.74	57.86
2004-05	43,499	0	0	184,827,345	0.61	50.65

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.

(a) See Assessed Value and Estimated Market Value of Taxable Property schedule for assessed property value data.

(b) Population data can be found in the Demographic and Economic Statistics schedule.

(c) Includes general bonded debt, other governmental activities, and business-type activities debt.

(d) Prior to FY 2002, Installment Purchase Agreements include Capital Leases.

# Maricopa County

## Legal Debt Margin Information

### Last Ten Fiscal Years

	Fiscal Year 1995-96	Fiscal Year 1996-97	Fiscal Year 1997-98	Fiscal Year 1998-99	Fiscal Year 1999-00
Debt limit	\$ 2,117,915,242	\$ 2,151,473,529	\$ 2,358,524,729	\$ 2,521,952,589	\$ 2,801,524,627
Total net general obligation debt	154,076,269	135,502,982	117,832,943	98,670,000	79,595,000
Legal debt margin	<u>\$ 1,963,838,973</u>	<u>\$ 2,015,970,547</u>	<u>\$ 2,240,691,786</u>	<u>\$ 2,423,282,589</u>	<u>\$ 2,721,929,627</u>

Total net debt applicable to the limit as a percentage of debt limit	7.27%	6.30%	5.00%	3.91%	2.84%
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	Fiscal Year 2000-01	Fiscal Year 2001-02	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05
Debt limit	\$ 3,131,657,332	\$ 3,436,970,172	\$ 3,668,557,092	\$ 4,121,698,129	\$ 4,510,048,001
Total net general obligation debt	58,205,000	57,596,083	38,792,654	20,165,000	
Legal debt margin	<u>\$ 3,073,452,332</u>	<u>\$ 3,379,374,089</u>	<u>\$ 3,629,764,438</u>	<u>\$ 4,101,533,129</u>	<u>\$ 4,510,048,001</u>

Total net debt applicable to the limit as a percentage of debt limit	1.86%	1.68%	1.06%	0.49%	0. %
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#### Legal Debt Margin Calculation for Fiscal Year 2004-05

Assessed Value	\$ 30,066,986,670
Debt limit (15% of assessed value)	4,510,048,001
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	<u>\$ 4,510,048,001</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		
1995-96	\$ 5,239,274	\$ 8,572,192	\$ 1,300,000	\$ 2,448,910	\$ 3,748,910	140%	229%
1996-97	8,776,890	12,490,055	1,460,000	2,941,961	4,401,961	199%	284%
1997-98	7,079,357	9,756,245	2,594,815	3,995,066	6,589,881	107%	148%
1998-99	5,972,846	8,987,531	3,400,500	3,381,131	6,781,631	88%	133%
1999-00	5,911,689	9,374,409	3,285,426	2,207,768	5,493,194	108%	171%
2000-01	5,909,719	9,743,378	2,607,216	3,078,606	5,685,822	104%	171%
2001-02	4,172,913	8,188,248	1,620,168	1,593,307	3,213,475	130%	255%
2002-03	5,565,801	8,658,371	1,000,000	2,945,548	3,945,548	141%	219%
2003-04	5,972,808	9,512,699	2,000,000	2,918,480	4,918,480	121%	193%
2004-05	6,533,419	10,320,528	2,490,000	2,873,964	5,363,964	122%	192%

#### Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Service Requirements			Gross Coverage	Net Coverage
			Principal	Interest	Total		
1995-96	\$ 627,670	\$ 122,389	\$ 196,547	\$ 58,884	\$ 255,431	246%	48%
1996-97	307,529	203,075	161,781	65,062	226,843	136%	90%
1997-98	180,180	131,790	197,741	53,724	251,465	72%	52%
1998-99	352,643	145,149	269,907	69,377	339,284	104%	43%
1999-00	280,976	152,887	208,160	65,078	273,238	103%	56%
2000-01	125,432	137,444	93,828	47,047	140,875	89%	98%
2001-02	320,841	195,439	223,211	39,635	262,846	122%	74%
2002-03	153,188	249,963	66,090	32,574	98,664	155%	253%
2003-04	158,646	295,985	85,577	27,047	112,624	141%	263%
2004-05	25,503	193,014	107,644	20,830	128,474	20%	150%

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 1995-96	Fiscal Year 1996-97	Fiscal Year 1997-98	Fiscal Year 1998-99	Fiscal Year 1999-00
Unemployment Rate (June 30,)					
County	3.30%	3.60%	2.60%	2.90%	2.30%
State	5.50%	4.60%	4.30%	4.50%	4.00%
United States	5.30%	5.00%	4.50%	4.30%	4.00%

#### Population/Income Statistics

Income	\$ 62,663,789,000	\$ 68,656,472,000	\$ 75,639,499,000	\$ 80,924,901,000	\$ 89,771,608,000
Population	2,703,078	2,805,009	2,909,040	3,004,985	3,096,343
Per Capita	\$ 23,182	\$ 24,476	\$ 26,002	\$ 26,930	\$ 28,993

	Fiscal Year 2000-01	Fiscal Year 2001-02	Fiscal Year 2002-03	Fiscal Year 2003-04	Fiscal Year 2004-05
Unemployment Rate (June 30,)					
County	3.70%	5.00%	5.30%	4.40%	4.10%
State	4.70%	6.00%	5.70%	5.00%	4.70%
United States	4.60%	5.80%	6.30%	4.60%	5.00%

#### Population/Income Statistics

Income	\$ 92,913,124,000	\$ 95,618,598,000	\$ 98,401,099,202	\$ 101,264,571,189	\$ 104,211,370,210
Population	3,196,439	3,294,911	3,396,875	3,524,175	3,648,545
Per Capita	\$ 29,068	\$ 29,020	\$ 28,968	\$ 28,734	\$ 28,562

Source: Workforce Informer Arizona at [www.workforce.az.gov](http://www.workforce.az.gov) for unemployment rate, population and income statistics.

Population for fiscal years 2003 and 2004 are estimates from the Department of Economic Security.

Income for fiscal years 2003 and 2004 were not available. The amounts provided are estimates based on a 2.91% growth rate.



# Maricopa County

## Principal Employers

### Current Year and Nine Years Ago

EMPLOYER	2005			1996		
	EMPLOYEES	RANK	PERCENTAGE of TOTAL COUNTY EMPLOYMENT	EMPLOYEES	RANK	PERCENTAGE of TOTAL COUNTY EMPLOYMENT
State of Arizona	49,147	1	2.85%	60,950	1	4.39%
Wal-Mart Stores	19,510	2	1.13			
Maricopa County	15,218	3	0.88	12,025	3	0.87
Banner Health Systems	14,447	4	0.84			
City of Phoenix	13,617	5	0.79	11,476	4	0.83
Honeywell International Inc.	12,000	6	0.70			
U.S. Postal Services	11,406	7	0.66	11,125	5	0.80
Wells Fargo & Company	11,000	8	0.64			
Arizona State University	10,530	9	0.61			
Basha's Inc.	9,646	10	0.56			
Motorola				20,000	2	1.44
Samaritan Health				11,000	6	0.79
Allied Signal				8,900	7	0.64
Pinnacle West Capital Corp				7,440	8	0.54
Intel Corp				7,280	9	0.52
US West				7,218	10	0.52
American Express				7,200	11	0.52
Total for Principal Employers	166,521		9.66%	164,614		11.86%
Total Employment in Maricopa County						
As of June 30	1,723,600			1,387,582		

Source: Greater Phoenix Economic Council at [www.gpec.org](http://www.gpec.org) for major employers.  
 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 Four Fiscal Years**

Function/Program	Fiscal Year			
	2001-02	2002-03	2003-04	2004-05
General Government				
Board of Supervisors	25	25	24	24
Call Center	33	34	33	33
County Assessor	322	322	321	321
County Manager	18	11	12	13
Elections	54	54	54	54
Facilities Management	235	248	245	301
Finance	43	44	48	42
Human Resources	67	66	51	51
Information Technology	67	66	61	63
Internal Audit	16	16	15	15
Management and Budget	22	22	20	21
Materials Management	39	40	36	35
Other General Government	136	141	132	140
Recorder	71	71	70	70
Total Compensation	15	16	25	26
Treasurer	64	64	64	59
Public Safety				
Adult Probation	1,175	1,092	1,072	1,153
Clerk of Superior Court	666	689	684	710
Constables	30	30	30	30
County Attorney	829	917	915	990
Court System	1,845	1,846	1,849	1,965
Emergency Management	15	15	14	15
Flood Control	223	226	224	227
Juvenile Probation	828	869	833	1,012
Medical Examiner	64	63	65	66
Planning & Development	115	125	125	159
Public Fiduciary	35	35	34	34
Sheriff	2,465	2,488	2,494	3,214
Correctional Health	264	265	262	381
Integrated Criminal Justice Info	14	15	22	19
Highways and Streets				
Transportation	504	478	479	479
Health, Welfare and Sanitation				
Animal Control	133	140	141	144
Environmental Services	283	274	282	303
Human Services	368	369	368	461
Other Health, Welfare and Sanitation	115	108	40	40
Public Health	523	535	542	557
Culture and Recreation				
Library District	136	136	136	147
Parks and Recreation	98	104	104	86
Stadium District	4	4	4	5
Education				
Superintendent of Schools	30	30	33	32
Medical Center & Health Plans	3,975	3,683	3,944	4,050
Other Business-Type Activities				
Solid Waste	12	14	13	12
	15,976	15,790	15,920	17,559

Source: County Management and Budget Department.

# Maricopa County

## Operating Indicators by Function/Program

### Last Four Fiscal Years

Function/Program	Fiscal Year			
	2001-02	2002-03	2003-04	2004-05
General Government				
County Assessor				
Number of parcels assessed	1,214,539	1,259,703	1,305,716	1,361,695
Elections				
Registered voters	1,296,457	1,290,457	1,552,421	1,573,606
Number voting	723,867 (1)	723,867 (1)	1,211,963 (1)	1,211,963 (1)
Management and Budget				
Number of dept/fund budgets	N/A (5)	163	52	52
Average cost per dept. budget administered	N/A (2)	\$ 8,989	\$ 9,845	\$ 10,010
Staff hours spent on Board briefings	264	377	612	312
Public Safety				
Adult Probation				
Probationers (including absconders)	32,671	30,216	32,001	28,631
Community service hours	864,242	853,041	769,314	891,897
Collections	\$ 36,502,058	\$ 23,772,376	\$ 25,349,639	\$ 28,417,533
County Attorney				
Adult felony filings	30,322	30,459	34,052	34,480
Juvenile filings	9,578	8,651	9,537	9,557
Flood Control District				
Linear miles of watercourses delineated	N/A (3)	441	1302	N/A (6)
Presentation/program consultation requests completed	N/A (5)	220	495	26
Square miles of watershed studies completed	N/A (5)	10	782	1238
Drainage complaint investigations conducted <30 days	N/A (3)	269	140	N/A (6)
Justice Courts				
Annual new filings	351,278	355,170	348,040	375,944
Total non-jury trials commenced	N/A (3)	22,777	41,238	34,615
Total jury trials commenced	N/A (3)	71	70	49
Juvenile Probation				
Population under 18 years old (estimated)	861,454	878,683	896,257	914,182
Juveniles brought to detention	10,287	10,119	9,916	9,782
Average length of detention (days)	15	15	17	19
Sheriff				
Number of 911 calls dispatched	N/A (3)	205,314	222,843	251,303
Number of non-emergency calls/inquiries	N/A (3)	305,811	294,865	297,310
Number of motor vehicle warrant checks	N/A (3)	112,272	125,511	132,477
Superior Court				
Annual Case Filings	136,069 (7)	145,299 (7)	155,460 (7)	154,996 (7)
Health, Welfare and Sanitation				
Human Services				
Children served in Headstart Program > 120 days	3,107	2,392	2,324	2,339
Community and information referral units	14,803	16,053	15,788	16,986
Individuals at risk of homelessness due to cost burden of unaffordable housing and utilities	N/A (3)	201,925	201,925	201,925
Public Health				
Certified copies of birth or death certificates	225,224	217,686	257,249	286,124
Number of immunizations	185,320	211,455	232,431	222,100
Cases of communicable diseases investigated	2,645	3,794	3,914	3,121
Culture and Recreation				
Library District				
Number of items circulated	N/A (4)	N/A (4)	3,768,536	3,716,554
Number of library cards issued	N/A (4)	N/A (4)	290,492	58,118
Number of print, media and electronic items owned	N/A (4)	N/A (4)	578,879	887,682
Education				
Superintendent of Schools				
School districts in Maricopa County	57	58	58	57
Students in those districts	511,578	591,149	630,352	657,519
Home Schooled students	7,700	8,832	10,255	11,592
Private School students	15,000	19,200	21,724	25,793
Medical Center				
Adult Emergency Care Visits	54,889	51,332	50,019	50,019
Children's Emergency Care Visits	22,439	21,250	17,440	17,440
AHCCCS and ALTCS Plans				
Enrollees (Medicare and Non-Medicare)	7,635	7,175	N/A (6)	N/A (6)

(1) General election November 2002 used for Fiscal Years 2002 and 2003. General election November 2004 used for Fiscal Years 2004 and 2005.

(2) Financial data is unavailable to calculate cost per budget.

(3) Information is unavailable prior to Fiscal Year 2003.

(4) Data unavailable as a new computer system was installed in Fiscal Year 2003.

(5) Information is unavailable prior to Fiscal Year 2004.

(6) Information was not available at the time of schedule preparation.

(7) Data was adjusted during Fiscal Year 2005.

(8) Reporting changed in Fiscal Year 2005 for consistency with Managing For Results reporting.

Note: Indicators for Highways and Streets and Other Business-Type Activities are not available.

Source: Managing For Results – Strategic Plans and Performance Measures and Various County Agencies.

# Maricopa County

## Capital Asset Statistics by Function/Program

### Last Four Fiscal Years

Function/Program	Fiscal Year			
	2001-02	2002-03	2003-04	2004-05
General Government				
Facilities Management				
Number of buildings owned by Facilities	N/A	N/A	N/A	353
Number of buildings maintained by Facilities	N/A	N/A	N/A	17
Public Safety				
Flood Control District				
Manages automatic rain gauges	118	118	118	297
Justice Courts	23	23	23	23
Juvenile Courts	2	2	2	2
Sheriff				
Inmate beds available (including portable)	8,287	8,873	9,570	10,062
Number of jail facilities	4	4	6	6
Highways and Streets				
Transportation				
Miles of Road	5,823	5,586	5,569	5,555
Miles of road with paved surfaces	4,421	4,421	4,452	4,503
Number of major bridges	25	27	28	28
Number of total bridges	258	265	283	299
Health, Welfare and Sanitation				
Animal Care and Control				
Number of animal shelters	3	3	3	3
Public Health				
Number of public health facilities	2	2	2	2
Number of WIC facilities	2	2	2	2
Culture and Recreation				
Library District				
Number of facilities owned	2	2	2	2
Facilities operated	10	11	10	10
Bookmobiles	2	2	2	2
Parks and Recreation				
Regional county parks	9	9	9	9
County managed golf courses	3	3	3	3
Total acres managed	119,301	119,307	119,239	119,261
Conservation areas	1	1	1	1
Stadium District				
Major league baseball field	1	1	1	1
Medical Center				
Family Health Centers	11	11	11	11
Medical Center (Hospital)	1	1	1	1
Other Business-Type Activities				
Number of transfer stations	6	6	6	6

Source: Various County Departments.

Note: Statistics for Education and Health Plans are not available.





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