

# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2013



**Maricopa County, Arizona**

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

# Board of Supervisors



**Denny Barney**  
District 1



**Steve Chucri**  
District 2



**Andrew Kunasek**  
District 3



**Clint L. Hickman**  
District 4



**Mary Rose Wilcox**  
District 5

# **Comprehensive Annual Financial Report**

Maricopa County  
Phoenix, Arizona

For the Fiscal Year  
July 1, 2012 to June 30, 2013



Prepared By

Department of Finance

Shelby L. Scharbach, Assistant County Manager – Chief Financial Officer



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# Comprehensive Annual Financial Report

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**Maricopa County Officials**

**BOARD OF SUPERVISORS**

Denney Barney, District 1  
Steve Chucri, District 2  
Andrew Kunasek, District 3  
Clint L. Hickman, District 4  
Mary Rose Garrido Wilcox, District 5



**COUNTY MANAGER**

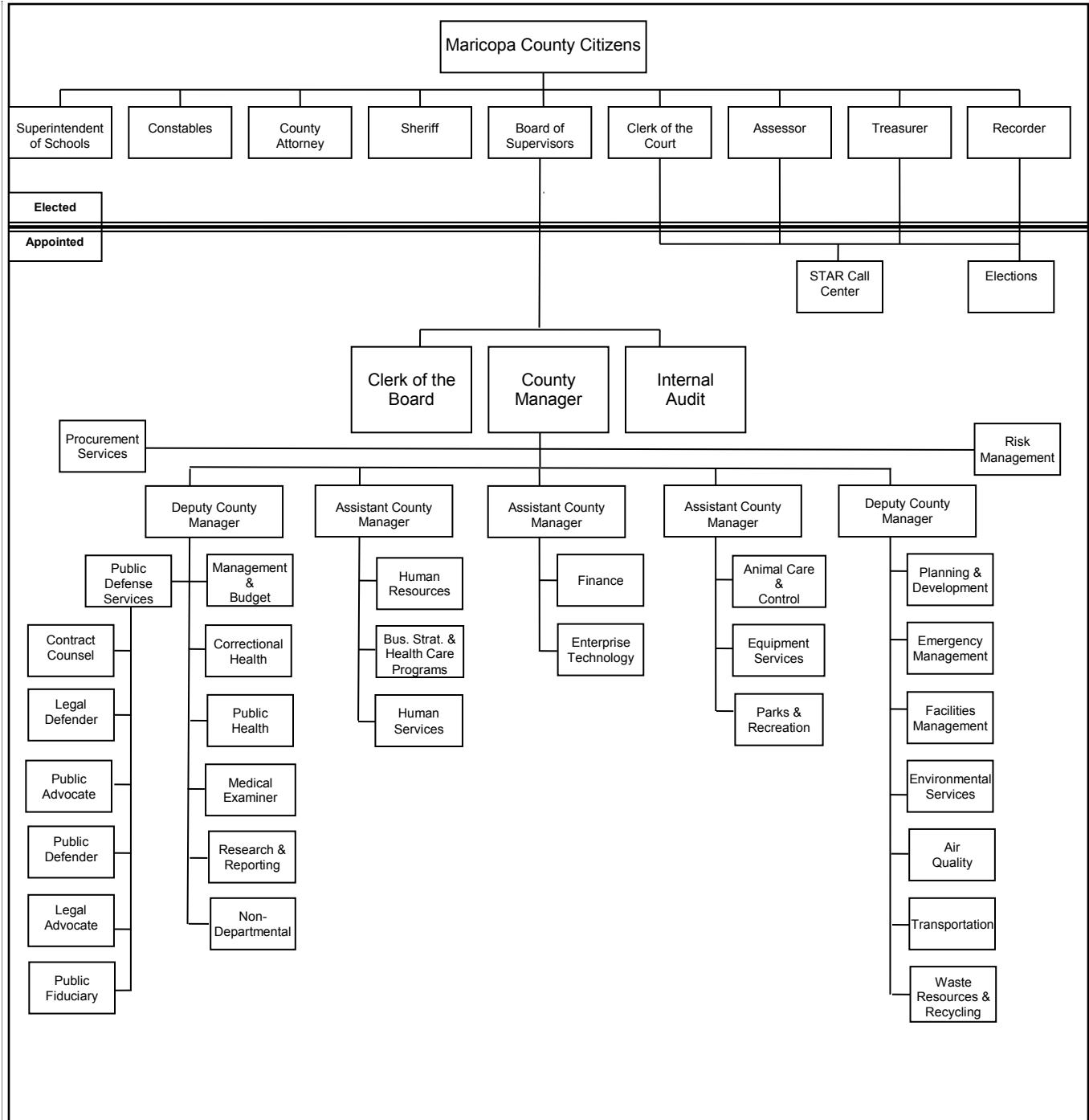
Tom Manos



**ASSISTANT COUNTY MANAGER –  
CHIEF FINANCIAL OFFICER**

Shelby L. Scharbach

# Organizational Chart





# Maricopa County

County Administrative Office

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

December 19, 2013

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

Arizona Revised Statute (A.R.S.) §41-1279.21 requires the Office of the Auditor General to conduct financial audits of the accounts and records of County governments. Pursuant to the statute, the Office of the Auditor General audited the Comprehensive Annual Financial Report (CAFR) of Maricopa County in accordance with generally accepted auditing standards for the year ended June 30, 2013.

This report consists of management's representations concerning the finances of Maricopa County. Consequently, management assumes full responsibility of the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Maricopa County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for preparation of Maricopa County's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal control should not outweigh their benefits, Maricopa County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The goal of the independent audit was to provide reasonable assurance that the financial statements of Maricopa County for the fiscal year ended June 30, 2013, are free of material misstatement. The independent audit involves obtaining audit evidence about the amounts and disclosures in the financial statements. An audit includes assessments of risk of material misstatement of the financial statements, evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as evaluating the overall financial statement presentation. The independent auditors expressed an unqualified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2013. The auditors concluded that the financial statements were considered fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

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

GAAP requires management's discussion and analysis (MD&A) immediately following the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This MD&A complements this letter of transmittal and should be read in conjunction with it.

## **County Profile**

Maricopa County was established on February 14, 1871 and is located in the south-central portion of the State of Arizona. According to Arizona Department of Commerce, at July 1, 2012, Maricopa County contained 59.8 percent of the State's total population ([www.azstats.gov](http://www.azstats.gov)). The County occupies 9,225 square miles making it the 14<sup>th</sup> largest county in land area in the United States. Phoenix is the capital of Arizona as well as the county seat for Maricopa County.

Maricopa County operates under a five member elected Board of Supervisors who appoints a County Manager. The County Manager is responsible for the general administration and overall operations of the various County departments. The County has several elected officials including the Assessor, Clerk of the Superior Court, Constables, County Attorney, Recorder, Sheriff, Superintendent of Schools, and the Treasurer.

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

- *Community Resources:* Library District, Parks and Recreation, Stadium District, and Superintendent of Schools
- *County Administration:* Board of Supervisors, County Manager, Assessor's Office, Clerk of the Board, Elections, Finance, Internal Audit, Research and Reporting, Office of Management and Budget, Recorder, Office of Procurement Services, Human Resources, Information Technology, Treasurer's Office, and Facilities Management
- *Public Safety, Justice and Law Enforcement:* Clerk of the Superior Court, County Attorney, Trial Court, Adult Probation, Juvenile Probation, Sheriff's Department, Public Defender, Emergency Management, Correctional Health, Planning and Development, Constables, Justice Courts, and Public Fiduciary
- *Public Health and Welfare Services:* Public Health, Air Quality, Business Strategies and Health Care Programs, Human Services, Animal Care and Control, Environmental Services, and Medical Examiner
- *Public Works:* Flood Control District, Transportation Department, and Waste Resources and Recycling

The annual budget serves as the foundation for Maricopa County's financial planning and control. The County is required by A.R.S. §42-17101 et. seq. to annually prepare and adopt a balanced budget. Arizona law further requires that no expenditure shall be made or liability incurred in excess of the amounts budgeted except as provided by law. Maricopa County's annual budget is available on the internet at the following address: <http://www.maricopa.gov/budget/>.

## **Economic Outlook**

Maricopa County has a variety of industries within its boundaries with the majority comprised of high tech, financial, and service industries. Some of the major employers located in the state include Wal-Mart, Banner Health Systems, Wells Fargo & Co. and various local governments (Greater Phoenix Economic Council, November 2013).

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), Phoenix Mercury of the Women's National Basketball Association (WNBA) Arizona Diamondbacks of the Major League Baseball (MLB) and the Phoenix Coyotes of the National Hockey League (NHL). Maricopa County also hosts several major league baseball teams for the annual spring training Cactus League. Maricopa County is also a host to other major sporting events such as the Waste Management Phoenix Open golf tournament and Phoenix International Raceway. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Buffalo Wild Wings Bowl.

The Arizona economy is still generating solid economic growth, with job gains above the national rate but well below the long-run state average. The housing market is improving, although the level of building activity remains low. Overall, the state is on pace to generate job, income, population, and retail sales gains in 2013, with faster growth expected during the next two years (<http://azeconomy.eller.arizona.edu>). Maricopa County's unemployment rate is 6.6 percent as of October 2013, which remains below both the State of Arizona and the United States unemployment rates of 8.2 percent and 7.3 percent, respectively ([www.workforce.az.gov](http://www.workforce.az.gov)).

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

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

**Capital Improvement Program** – Maricopa County's Capital Improvement Program (CIP) identifies capital projects to be completed over the next five years. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, identify new projects, and update funding estimates and forecasts. It is the County's philosophy and policy that new capital projects will be undertaken only if future operating revenues are reasonably estimated to be sufficient to support associated future operating costs. Operating costs associated with new facilities are budgeted by the user department in conjunction with the Facilities Management Department. Estimated operating costs, as well as anticipated savings in lease costs and operating costs of facilities to be replaced are factored into the County's ten-year financial forecast.

**Debt Management** – Maricopa County utilizes a modified "pay as you go" financial policy for large capital improvement projects, large technology projects, and other infrastructure. The County pays cash for many capital improvements, or utilizes lease reversions or other funding sources from the General Fund to pay for large dollar projects.

**Cash Management** – Maricopa County maintains deposits and investments in the Treasurer's Pool and outside of the Treasurer's Pool. The Treasurer's Pool invests all idle monies not specifically invested for a fund or program. In addition, the Treasurer determines the fair value of those pooled investments monthly and at June 30th. Deposits and investments held outside of the Treasurer's Investment Pool represent a small portion of the County's total deposits and investments.

It is the County's investment policy to: collateralize all deposits by at least 101 percent of the deposits not covered by depository insurance; preserve the principal value and the interest income of an investment; hold investments to maturity, where practical, to avoid any loss on investments resulting from an early sale or retirement of an investment; and require all of the Treasurer's securities be held by the agent or trust department and in the County's name.

**Expenditure Limitation** – On June 30, 1980, Arizona voters approved general propositions amending the Arizona Constitution to establish expenditure and revenue limitations for local governments. The purpose of the expenditure limitation is to control expenditures and to limit future increases in spending to adjustments for inflation, deflation and population growth of the County. The Constitution also limits the amount of revenues that may be generated from property taxes. A two-percent plus new construction annual increase is the maximum allowed by law unless special voter approval is obtained. This report will be available in Maricopa County’s separately issued Expenditure Limitation Report to be issued at a future date.

**Awards and Acknowledgements**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Maricopa County for its comprehensive annual financial report for the fiscal year ended June 30, 2012. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report must satisfy both U.S. general accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe that our current comprehensive annual financial report continues to meet the Certificate of Achievement Program’s requirements and we are submitting it to the GFOA to determine its eligibility for another certificate.

The preparation and audit 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,

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Tom Manos  
County Manager

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Shelby L. Scharbach  
Assistant County Manager - Chief Financial Officer



# Maricopa County

## Citizens Audit Advisory Committee

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

June 30, 2013

Janet Secor, CIA  
Barbara Coppage, CIA  
Ramon Ramirez, CIA  
Ryan Wimmer, MPA

### **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 2012-2013)**

The Citizens Audit Advisory Committee:

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

Respectfully,

---

**Ramon Ramirez, Chair**





Government Finance Officers Association

**Certificate of  
Achievement  
for Excellence  
in Financial  
Reporting**

Presented to

**Maricopa County  
Arizona**

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended

**June 30, 2012**

Executive Director/CEO

# **FINANCIAL SECTION**

**Independent Auditors' Report**

**Management's Discussion and Analysis**

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**Basic Financial Statements - Notes**

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**Budgetary Comparison Schedules - General Fund and Major  
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**Schedule of Agent Retirement Plans' Funding Progress**

**Modified Approach for Infrastructure Assets**

**Combining and Individual Fund Statements and Schedules**

**Nonmajor Governmental Funds**

**Internal Service Funds**

**Agency Fund**



DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

MELANIE M. CHESNEY  
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Board of Supervisors of  
Maricopa County, Arizona

**Report on the Financial Statements**

We have audited the accompanying financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2013, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

***Management's Responsibility for the Financial Statements***

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

***Auditors' Responsibility***

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of three departments, which account for the following percentages of the assets and liabilities of the opinion units affected:

<b>Opinion Unit/Department</b>	<b>Assets</b>	<b>Liabilities</b>
<u>Government-wide Statements</u>		
Governmental activities:		
Stadium District	5.96%	6.11%
Risk Management	0.73%	16.94%
Employee Benefits Trust	1.25%	4.01%
 <u>Fund Statements</u>		
Aggregate remaining fund information:		
Stadium District	0.99%	0.06%
Risk Management	1.31%	37.27%
Employee Benefits Trust	2.25%	8.83%

Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Stadium District, which includes the Ballpark Operations and Cactus League Operations Special Revenue Funds, the Stadium District Debt Service Fund, and the Long Term Project Reserve Capital Projects Fund; and the Risk Management and Employee Benefits Trust Internal

Service Funds, are based solely on the reports of the other auditors. We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

### ***Opinions***

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2013, and the respective changes in financial position, and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

### ***Other Matters***

#### *Required Supplementary Information*

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 4 through 14, the Budgetary Comparison Schedules on pages 69 through 72, the Schedule of Agent Retirement Plans' Funding Progress on pages 73 through 74, and the Modified Approach for Infrastructure Assets information on page 75 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

#### *Supplementary and Other Information*

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the introductory and statistical sections listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards. In our opinion, based on our audit, the procedures performed as described above, and the reports of the other auditors, the combining and individual fund statements and schedules are fairly stated, in all material respects, in relation to the basic financial statements as a whole.

The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements, and accordingly, we do not express an opinion or provide any assurance on them.

#### *Compliance Over the Use of Highway User Revenue Fund and Other Dedicated State Transportation Revenue Monies*

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the County solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

The communication related to compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, and other responsible parties within the County and is not intended to be and should not be used by anyone other than these specified parties.

#### **Other Reporting Required by Government Auditing Standards**

In accordance with *Government Auditing Standards*, we will 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* in considering the County's internal control over financial reporting and compliance.

Debbie Davenport  
Auditor General

December 19, 2013



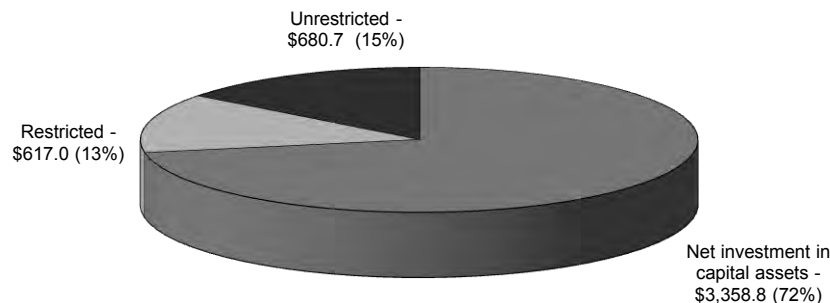
## Management's Discussion and Analysis

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

### Financial Highlights

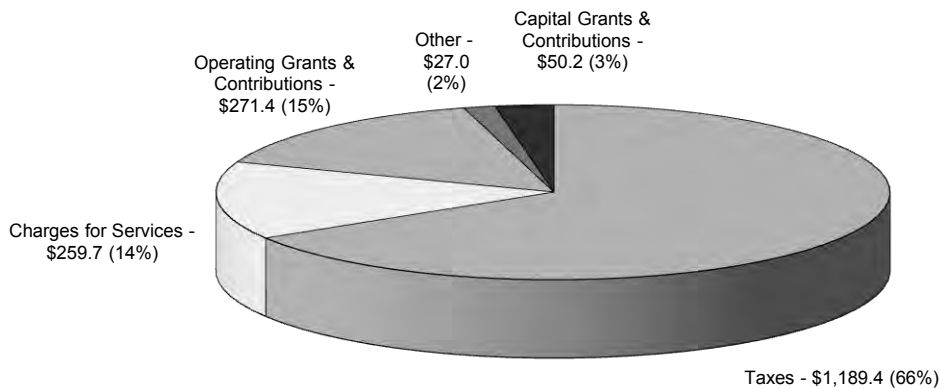
- The total assets of the County exceeded its liabilities at the close of the fiscal year by \$4.7 billion (net position), an increase of 2.1 percent from the prior year. Of this amount, \$680.7 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.

### Composition of Net Position (in millions)



- The County's total net position as reported in the Statement of Activities increased by \$94.7 million from the prior year. The County's primary sources of revenue are from taxes, grants and contributions, and charges for services.

### Revenue Sources (in millions)



- The County's governmental funds reported combined fund balances of \$1,357.9 million, a decrease in fund balance of \$67.3 million over the prior fiscal year. Approximately 98.4 percent of the combined fund balances or \$1,336.3 million is spendable and available to meet the County's current and future needs.

## Management's Discussion and Analysis (Continued)

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- Spendable fund balance for the General Fund decreased by 8.6 percent to \$258.7 million; approximately 30.8 percent of total General Fund expenditures. See page 10 for a description of spendable fund balance. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. §42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements. The Combining and Individual Fund Statements and Schedules – Nonmajor Funds begin on page 88.

**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 Position* presents information on all County assets and liabilities, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position are reported as soon as the underlying event giving rise to the change occurs, regardless of the timing of related cash flows. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. The Housing Authority of Maricopa County, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, and the Maricopa County Street Lighting Districts are reported as blended component units. The County has no discretely presented component units.

*The Government-wide financial statements can be found on pages 20-21 of this report.*

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



## Management's Discussion and Analysis (Continued)

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

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

The County reports six major governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Detention Operations Fund, Detention Capital Projects Fund, County Improvement Debt Fund, General Fund County Improvements Fund and Technology Capital Improvement Fund.

Data from the other governmental funds (nonmajor) are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*, which begin on page 88 of this report.

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

- **Proprietary funds** are used to account for the County's internal service funds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its equipment services, telecommunications, reprographics, risk management, employee benefits trust, and sheriff warehouse functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements, which begin on page 228 of this report.

*The proprietary fund financial statements can be found on pages 28-30 of this report.*

- **Fiduciary funds** are used to account for resources held for the benefit of parties outside the government. Fiduciary funds are not reflected in the government-wide financial statements because the resources of those funds are not available to support the County's own programs. The accounting used for fiduciary funds is much like that used for proprietary funds.

*The fiduciary funds financial statements can be found on pages 32-33 of this report.*

**Notes to the Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 37-68 of this report.

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

## Management's Discussion and Analysis (Continued)

retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 71-77 of this report.

### Government-wide Financial Analysis

#### Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Position of the County at June 30, 2013, as compared to the prior year.

#### Statement of Net Position As of June 30 (in millions)

	Governmental Activities		% Chg P/Y
	2013	2012	
Current and other assets	\$ 1,630.8	\$ 1,773.2	(8.0)%
Capital assets	3,489.8	3,380.3	3.2
Total assets	<u>5,120.6</u>	<u>5,153.5</u>	(0.6)
Other liabilities	212.5	264.5	(19.7)
Long-term liabilities	251.6	327.2	(23.1)
Total liabilities	<u>464.1</u>	<u>591.7</u>	(21.6)
Net position			
Net investment in capital assets	3,358.8	3,238.4	3.7
Restricted	617.0	625.2	(1.3)
Unrestricted	680.7	698.2	(2.5)
Total net position	<u>\$ 4,656.5</u>	<u>\$ 4,561.8</u>	2.1

By far, the largest portion - \$3.4 billion or 72.1 percent - of the County's net position reflects the investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, infrastructure and construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. Net investment in capital assets increased by \$120.4 million due to an increase in net capital assets of \$109.5 million and a decrease in capital related debt, net of unspent proceeds, of \$10.9 million. The decrease in capital related debt was a result of regularly scheduled debt service payments. The large increase in capital assets is mainly attributed to an increase in construction in progress of \$120.3 million which was offset by a decrease in buildings, net of accumulated depreciation, of \$24.1 million. The increase in construction in progress is a result of ongoing projects that have not been completed, including the Sheriff's Headquarters Project and related information technology (IT) infrastructure and other IT infrastructure projects. The decrease in buildings is a result of annual depreciation.

The County uses capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second component of the County's total net position, \$617.0 million or approximately 13.3 percent, represents resources that are subject to external restrictions on how they may be used. This component decreased by \$8.2 million from the prior year. This decrease can be attributed to expenses exceeding revenues for the fiscal year. Primarily, this decrease in restricted net position can be attributed to expenses related to capital projects in the Detention Capital Projects and Detention Technology Capital Projects funds and does not constitute a decrease in total net position as these expenses resulted in an increase in construction in progress and capital asset-related net position.

## Management's Discussion and Analysis (Continued)

The final component consists of unrestricted net position, \$680.7 million or 14.6 percent, which may be used to meet the County's ongoing obligations. Unrestricted net position decreased from fiscal year 2012 by \$17.5 million. This decrease is primarily a result of expenses on capital projects in the General Fund County Improvements and Technology Capital Projects funds, both unrestricted funds. This does not result in a true decrease in net position as these expenses resulted in an increase in construction in progress and capital asset-related net position.

### **Changes in Net Position**

As discussed previously, the County's total net position of \$4.7 billion increased by \$94.7 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2013 compared to the prior year and indicates the changes in net position for governmental activities:

	Governmental Activities		% Chg P/Y
	2013	2012	
Revenues:			
Program revenues:			
Charges for services	\$ 259.7	\$ 262.5	(1.1)%
Operating grants and contributions*	271.4	260.5	4.2
Capital grants and contributions*	50.2	37.2	34.9
General revenues:			
Taxes	1,189.4	1,227.2	(3.1)
Other	27.0	38.0	(29.0)
Total Revenues	<u>1,797.7</u>	<u>1,825.4</u>	(1.5)
Expenses:			
General government	186.4	229.8	(18.9)
Public safety	934.2	940.7	(0.7)
Highways and streets	82.8	79.0	4.8
Health, welfare and sanitation	432.5	441.7	(2.1)
Other**	67.1	71.1	(5.6)
Total Expenses	<u>1,703.0</u>	<u>1,762.3</u>	(3.4)
Change in net position	94.7	63.1	50.1
Net position – beginning	<u>4,561.8</u>	<u>4,498.7</u>	1.4
Net position – ending	<u>\$4,656.5</u>	<u>\$4,561.8</u>	2.1

\* Fiscal year 2012 Transportation Capital Projects and Flood Control District Capital Projects funds grant revenues were inadvertently reported in operating grants and contributions in fiscal year 2012. To ensure the analysis between fiscal years was meaningful; these revenues were correctly reclassified for fiscal year 2012 in the table above into capital grants and contributions.

\*\* The functions of culture and recreation, and education along with interest on long-term debt are shown in the condensed Statement of Activities above as other expenses.

One of the main differences a reader will see between the governmental funds reported in the fund financial statements and the Statement of Activities is that governmental funds in the fund financial statements report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is not expensed, but reported as a capital asset on the Statement of Net Position 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 \$135.9 million.

In the government-wide Statement of Activities, the significant revenues reported included taxes (County-levied, general sales, and vehicle license taxes), charges for services, and operating grants and

## Management's Discussion and Analysis (Continued)

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contributions, which represent 66.2, 14.4 and 15.1 percent, respectively, of total governmental activities revenues for fiscal year 2013. Tax revenues in total decreased \$37.8 million primarily as a result of a decrease in property tax revenue of \$67.3 million, which was offset by an increase in sales tax revenues of \$24.7 million. The decrease in property tax revenues is a result of the decline in housing market values experienced in prior years as a result of the economic downturn. Although the economy is improving, the property tax levy is now experiencing the decline from prior year market devaluation as there is a lag period between the actual decline in market value and when that decline is recognized for the assessed valuation used for the property tax rate and levy. The increase in sales tax revenue is a result of the improving economy. Charges for services program revenue decreased \$2.8 million as a result of a decrease in Flood Control Fund charges for services program revenue of \$15.7 million. This decrease can be attributed to a \$15.0 million condemnation settlement fee received from the state in fiscal year 2012; similar revenue was not received in fiscal year 2013 resulting in an overall decrease in revenue. This decrease was offset by an increase in charges for services revenue in the Transportation Capital Projects Fund and Risk Management Fund of \$5.0 and \$2.7 million, respectively, as a result of increased intergovernmental revenue for transportation infrastructure projects and an increase in Risk Management rate charges, respectively. Operating grants revenue increased \$10.9 million from the prior year primarily as a result of increases in revenue in the Transportation Operations Fund Highway User Revenue Fee revenues of \$7.9 million as a result of the state eliminating the revenue shift that had diverted funds from counties to support state programs. Operating grants also increased due to increases in federal grants in the School Grants and CDBG Housing Trust funds of \$4.7 and \$5.4 million, respectively, as a result of increased grant revenues received for the Teacher Incentive Fund and Community Development Block Grants. These grant revenues were offset by a decrease in the Human Services Grants Fund of \$8.5 million as a result of decreases in the Weatherization and Low-income Home Energy Assistance grant programs of \$3.6 and \$2.1 million, respectively, because of reduced funding.

Taxes and other operating revenues provide the principal support for the functions of the County, which include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education. Total expenses decreased \$59.3 million or 3.4 percent from the prior fiscal year. This decrease is primarily a result of a decrease in general government function expenses of \$43.4 million. This decrease is due to the fiscal year 2012 settlement payment for indigent health care claims of \$45.0 million; similar expenses were not incurred in fiscal year 2013, resulting in an overall decrease in expenses. No other significant expenditure shifts occurred in fiscal year 2013 with only minor decreases in the public safety and health, welfare, and sanitation functions of \$6.5 million and \$9.2 million, respectively, which were offset by a minor increase in highways and streets of \$3.8 million.

### 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. In order to provide comparative discussion of fund balances to the prior year, the analysis below of 'spendable' balance represents restricted, committed, assigned, and unassigned fund balance.

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

As of June 30, 2013, the governmental funds reported combined fund balances of \$1,357.9 million which was a decrease in fund balance of \$67.3 million from the prior fiscal year. Approximately 98.4 percent of the combined fund balances or \$1,336.3 million is available to meet the County's current and future needs (spendable fund balance). The remaining fund balance is nonspendable because of inventories and intergovernmental loans.

## Management's Discussion and Analysis (Continued)

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

### *General Fund*

The General Fund is the County's primary operating fund. At the end of the current fiscal year, spendable fund balance of the General Fund was \$258.7 million, while total fund balance was \$277.8 million. There was a decrease in the spendable fund balance from the prior year of \$24.3 million, or 8.6 percent. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to the total fund expenditures. Spendable fund balance represents 30.8 percent of the total fiscal year 2013 General Fund expenditures, while total fund balance represents 33.0 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

During fiscal year 2013, the General Fund experienced a change in fund balance of (\$25.1) million, an increase of \$101.4 million from the prior fiscal year change in fund balance of (\$126.5) million. While revenues decreased \$32.5 million from the prior fiscal year as a result of a decrease in property tax revenue, operating transfers out decreased \$124.0 million, resulting in lower outflows from the General Fund than the prior fiscal year. The decrease in operating transfers out is a result of fewer budgeted transfers to the capital projects funds.

### *Detention Operations Fund*

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

The Detention Operations Fund accounts for the jail tax revenue along with transfers from the General Fund for maintenance of effort (MOE). The MOE transfer from the General Fund is used to support the jail detention operations. Arizona Revised Statutes require the County to calculate the maintenance of effort transfer on an annual basis. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund and Detention Technology Capital Improvement Fund for the construction of the jail and detention facilities and related technology infrastructure. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was \$69.6 million, of which 99.9 percent is restricted and considered spendable. This was a decrease in total fund balance of \$8.3 million, or 10.7 percent, from the prior fiscal year. There were no significant fluctuations in revenues and expenditures, with changes of only 4.4 and 4.9 percent, respectively. Although the fund had more expenditures than revenues by \$150.2 million, positive net transfers of \$142.0 million offset the net loss in the fund. Operating transfers consisted of the transfer in for MOE from the General Fund of \$170.5 million and transfers out to the Detention Capital Projects Fund, Detention Technology Capital Improvement Fund, and Risk Management Fund of \$22.0, \$2.5, and \$4.1 million respectively. The amount to be transferred to the Detention Capital Projects Fund and the Detention Technology Capital Improvement Fund for any given year is determined through the budget planning process. The transfer out to the Risk Management Fund is a result of a budgeted one-time transfer for one-time claims to be paid out by Risk Management.

### *County Improvement Debt Fund*

The County Improvement Debt Fund is a debt service fund that accounts for the debt service on Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations. At the end of the current fiscal year, spendable fund balance of the County Improvement Debt Fund was \$31.0 million, of which \$26.8 million is restricted for debt service. This represents an increase of \$18.0 million from the prior fiscal year and is a result of transfers in of \$31.2 million for the payment of regularly scheduled debt service payments and deposits made to the trustee for debt reserve requirements. As no new debt issuances occurred during the fiscal year, the primary activity in this fund is debt service payments.

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

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### *Detention Capital Projects Fund*

The Detention Capital Projects Fund is a capital projects fund that accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by the voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities. At the end of the current fiscal year, fund balance of the Detention Capital Projects Fund was \$214.6 million, all of which is restricted and considered spendable. The fund balance in this fund decreased \$29.6 million from the prior fiscal year, which is primarily attributed to capital project expenditures for the Sheriff Headquarters Project.

### *General Fund County Improvements Fund*

The General Fund County Improvements Fund is a capital projects fund that accounts for capital projects funded by transfers from the General Fund. Projects that are currently funded include justice, administrative, and energy conservation projects. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was \$253.3 million, all of which is committed and considered spendable. The fund balance in this fund decreased \$59.0 million from the prior fiscal year as a result of net transfers of (\$30.2) million and capital outlay expenditures of \$29.7 million. Fiscal year 2013 transfers consisted of transfers in from the General Fund of \$67.2 million, which were offset by transfers out to the Technology Capital Improvement Fund and County Improvement Debt Fund of \$67.3 and \$30.1 million, respectively.

### *Technology Capital Improvement Fund*

The Technology Capital Improvement Fund is a capital projects fund that accounts for technology improvement capital projects funded by transfers from the General Fund and General Fund County Improvements Fund. Projects that are currently funded include technology infrastructure upgrades, administrative and detention system projects, and security and telephone system upgrades. At the end of the current fiscal year, fund balance of the Technology Capital Improvement Fund was \$200.6 million, all of which is committed and considered spendable. The fund balance in this fund increased \$21.8 million from the prior fiscal year primarily as a result of transfers in of \$67.3 million from the General Fund County Improvements Fund exceeding capital project expenditures of \$45.5 million by \$21.8 million.

## **General Fund Budgetary Highlights**

The difference between the original budget and the final amended budget for the General Fund resulted in no significant change in revenues and a decrease in expenditures of \$9.4 million. The decrease in budgeted expenditures was primarily a result of excess budget authority being moved from the General Fund to the Risk Management Trust Fund for one-time claim expenses. A significant favorable expenditure variance, as compared to the budget, was incurred in the General Government Department (general government function) of \$149.4 million. These savings were a result of the General Government Department's less than anticipated spending of contingency funds. None of the variances between the budget and actual amounts were significant enough to affect the County's ability to provide future services.

## **Capital Assets and Long-Term Liabilities**

### **Capital Assets**

The County's capital assets balance as of June 30, 2013, was \$3.5 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. The County reports infrastructure assets, which consist of the Flood Control District and Transportation Department infrastructure, in the government-wide financial statements in accordance with GASB Statement No. 34. Additional information regarding infrastructure assets can be found in the Notes to the Financial Statements (Note 1 – Summary of Significant Accounting Policies and Note 10 – Capital Assets).

## Management's Discussion and Analysis (Continued)

The Flood Control District infrastructure assets consist of drainage systems, dams, flood channels and canals. Flood Control infrastructure is reported using the depreciation approach and the County uses the straight-line method of depreciation on these assets. At June 30, 2013, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of \$254.7, \$271.8, and \$189.2 million, respectively, net of any related accumulated depreciation.

The Transportation Department infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using an asset management system and will document that the infrastructure assets are being preserved at the established condition level. During fiscal year 2013, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by \$1,746,494 and (\$116,490) from the estimated costs for the roadway and bridge system, respectively. Roadway and Bridge System maintenance is predicated by the Federal clearance process. Additionally, bids on roadway projects were more favorable than estimated resulting in a positive variance in the actual costs under the estimated. Actual costs for bridge maintenance exceeded estimated costs due to additional work for a project that was not included in the estimate. See Required Supplementary Information on page 77 for additional information. At June 30, 2013, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of \$341.5, \$723.8, and \$66.6 million, respectively.

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

	Governmental Activities		\$ Change	% Change
	2013	2012		
Land	\$ 733.2	\$ 722.4	\$10.8	1.5%
Infrastructure	723.7	720.0	3.7	0.5
Buildings and improvements (net of accumulated depreciation)	1,376.8	1,400.9	(24.1)	(1.7)
Machinery and equipment (net of accumulated depreciation)	95.3	91.1	4.2	4.6
Construction in progress	377.3	257.0	120.3	46.8
Infrastructure (net of accumulated depreciation)	183.5	188.9	(5.4)	(2.9)
Totals	<u>\$ 3,489.8</u>	<u>\$ 3,380.3</u>	109.5	3.2

Capital assets, net of accumulated depreciation, increased by \$109.5 million, or 3.2 percent, from the prior year. The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2013, was the increase in construction in progress and the decrease in buildings and improvements of \$120.3 and \$24.1 million, respectively, from the prior fiscal year. The increase in construction in progress is primarily due to projects that have been started, but not yet completed, including the Sheriff's Headquarters Building and related information technology infrastructure of \$45.4 million and other information technology projects of \$20.3 million. The remaining increase is due to an increase in infrastructure CIP of \$48.4 million. The decrease in buildings and improvements is a result of annual depreciation expense charged to the County's buildings. As no major buildings were completed and capitalized in fiscal year 2013, there were no major additions to offset the increase in accumulated depreciation. Transportation Department and Flood Control District infrastructure assets increased \$48.6 and \$15.2 million, respectively, from the prior year and accounted for changes in land, construction in progress, and infrastructure of \$11.5, \$48.4, and \$3.9 million, respectively.

## Management's Discussion and Analysis (Continued)

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### Long-Term Liabilities

Maricopa County has the following bond ratings:

<u>Debt Instrument &amp; Rating Agency</u>	<u>Rating</u>	<u>Date Awarded</u>
<i>General Obligation Bonds (implied or issuer credit rating)</i>		
Fitch Ratings	AAA	March 2013
<i>Lease Revenue Bonds</i>		
Fitch Ratings	AA+	March 2013

At June 30, 2013, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of \$251.6 million, which represents a \$75.6 million decrease from the prior year balance of \$327.2 million. The majority of the decrease is attributable to debt service payments made during fiscal year 2013 for lease revenue bonds (\$10.5 million), and Stadium District loans (\$1.2 million), a net decrease of Stadium District revenue bonds (\$8.5 million) and reported and incurred but not reported claims (\$54.9 million). The largest components of long-term liabilities at June 30, 2013, consisted of lease revenue bonds - \$120.4 million, Stadium District revenue bonds - \$22.4 million, and reported claims and incurred but not reported claims - \$85.2 million.

Lease revenue bonds applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund), which is funded by transfers from the General Fund. At June 30, 2013, the fund balance in the County Improvement Debt Fund to pay future liabilities was \$31.0 million.

Stadium District revenue bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. In September 2012, the Stadium District issued revenue refunding bonds in the amount of \$25.1 million (par value) of which \$22.4 million remains outstanding.

Reported and incurred but not reported claims applicable to governmental activities of \$85.2 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is a decrease of \$54.9 million from the prior year as a result of claims resolutions and the separation of the Maricopa County Special Health Care District from the trust. This liability is primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 12 – Long-Term Liabilities and Note 16 – Risk Management).

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

- The Arizona economy is still generating solid economic growth, with job gains above the national rate but well below the long-run state average. The housing market is improving, although the level of building activity remains low. Overall, the state is on pace to generate job, income, population, and retail sales gains in 2013, with faster growth expected during the next two years (<http://azeconomy.eller.arizona.edu>).
- The United States Census Bureau reports that Maricopa County's population increased by 1.9 percent from fiscal year 2011 to 2012 ([www.census.gov](http://www.census.gov)). The unemployment rate in Maricopa County in October 2013 was 6.6 percent, which remains below both the state and national average of 8.2 percent and 7.3 percent, respectively ([www.workforce.az.gov](http://www.workforce.az.gov)).
- As reported by the Arizona Department of Commerce, Maricopa County's population increased 21.1 percent from 2002 to 2012, which is higher than the United States' overall population increase of 9.1 percent for the same time period ([www.azcommerce.com](http://www.azcommerce.com)).



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

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As part of the annual budget planning process, the County's Office of Management and Budget developed a financial forecast to assist in both short and long range financial planning. This forecast provides a conservative estimate of the County's fiscal condition through the next five years given a realistic economic forecast, current County policies and existing laws. The forecast was instrumental in the determination of the fiscal year 2014 budget and tax rate, which took into account several significant trends:

- Decline in the assessed property tax values are expected to continue through 2015 with only a 2.5% increase anticipated in 2016.
- A flat property primary property tax rate through the period where assessed values continue to decline, resulting in a significantly reduced tax levy for 2013 to 2015. A slight increase is anticipated in 2016 when the assessed valuations increase.
- Annual collections of State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues are expected to increase annually for the next five years and are not expected to regain the peak levels of fiscal year 2007 until after fiscal year 2017.

At the end of the fiscal year, total fund balance for the General Fund was \$277.8 million, or 33.0 percent of total General Fund expenditures, of which \$258.7 million is considered spendable. Spendable fund balance decreased by 8.6 percent from the prior year. See page 11 for further information. In accordance with 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.

### **Requests 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 Position** presents information on all of Maricopa County's assets and liabilities, with the difference between the two reported as net position.

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

### Major Funds

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

### Special Revenue Funds

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

### Debt Service Funds

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

### Capital Projects Funds

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

**General Fund County Improvements Fund** – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

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

**Maricopa County**  
**Statement of Net Position**  
June 30, 2013

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	PRIMARY GOVERNMENT
	<u>Governmental Activities</u>
<b><u>ASSETS</u></b>	
Cash in bank and on hand	\$ 31,896,503
Cash and investments held by County Treasurer	1,327,556,029
Receivables (net of allowances for uncollectibles)	18,170,273
Due from other governmental units	165,006,514
Inventories	8,116,458
Prepays	4,417,089
Deferred costs	1,294,273
Miscellaneous	2,403,881
Intergovernmental loans	16,116,687
Cash and investments held by trustee – restricted	55,743,895
Capital assets:	
Land	733,197,273
Buildings and improvements	1,869,792,814
Machinery and equipment	349,079,679
Infrastructure – nondepreciable	723,759,122
Infrastructure – depreciable	271,789,478
Construction in progress	377,326,232
Accumulated depreciation	<u>(835,105,097)</u>
Total assets	<u>5,120,561,103</u>
<b><u>LIABILITIES</u></b>	
Accounts payable	84,958,698
Accrued liabilities	15,983,296
Employee compensation payable	80,066,139
Interest payable	2,726,040
Unearned revenue	19,368,415
Advances	3,307,661
Deposits held for other parties	6,066,839
Noncurrent liabilities:	
Due within one year	61,425,735
Due in more than one year	<u>190,161,032</u>
Total liabilities	<u>464,063,855</u>
<b><u>NET POSITION</u></b>	
Net investment in capital assets	3,358,835,597
Restricted for:	
General government	5,127,146
Public safety	434,246,272
Highways and streets	67,625,001
Health, welfare and sanitation	27,606,910
Culture and recreation	47,060,853
Education	4,047,192
Debt service	31,253,335
Unrestricted	<u>680,694,942</u>
Total net position	<u>\$ 4,656,497,248</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, 2013

	Expenses	Program Revenues		Net (Expense) Revenue and Changes in Net Position	
		Charges for Services	Operating Grants and Contributions		Capital Grants and Contributions
<u>Functions/Programs</u>					
Primary government:					
Governmental activities:					
General government	\$ 186,443,502	\$ 30,980,314	\$ 9,061,475	\$	\$ (146,401,713)
Public safety	934,185,866	144,058,659	28,647,663	4,784,435	(756,695,109)
Highways and streets	82,789,191	19,546,115	87,038,757	41,016,108	64,811,789
Health, welfare and sanitation	432,470,577	51,271,352	131,267,640	4,437,639	(245,493,946)
Culture and recreation	44,071,366	13,292,978	126,794		(30,651,594)
Education	18,417,838	508,813	15,209,209		(2,699,816)
Interest on long-term debt	4,606,548				(4,606,548)
Total governmental activities	<u>1,702,984,888</u>	<u>259,658,231</u>	<u>271,351,538</u>	<u>50,238,182</u>	<u>(1,121,736,937)</u>
Total primary government	<u>\$ 1,702,984,888</u>	<u>\$ 259,658,231</u>	<u>\$ 271,351,538</u>	<u>\$ 50,238,182</u>	<u>(1,121,736,937)</u>
General revenues:					
Taxes:					
Property taxes, levied for general purposes					447,135,707
Property taxes, levied for Flood Control District					53,605,300
Property taxes, levied for Library District					16,971,693
Property taxes, levied for Street Lighting District					5,068,492
Share of state sales taxes					418,642,153
Sales tax – Jail construction and operation					124,595,909
Surcharge tax – Stadium District					5,217,452
Share of state vehicle license tax					118,202,382
Grants and contributions not restricted to specific programs					2,781,842
Unrestricted investment earnings					6,678,917
Miscellaneous					17,514,472
Total general revenues					<u>1,216,414,319</u>
Change in net position					94,677,382
Net position, beginning					4,561,819,866
Net position, ending					<u>\$4,656,497,248</u>

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

**Maricopa County**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2013

	General	Detention Operations	County Improvement Debt
<u>ASSETS</u>			
Cash in bank and on hand	\$ 24,087,335	\$	\$
Cash and investments held by County Treasurer	168,152,018	57,473,899	4,147,789
Receivables (net of allowances for uncollectibles)	13,043,931	380,993	
Due from other funds	9,254,547		
Due from other governmental units	83,256,723	24,688,153	4,169,637
Inventories	4,144,202	71,648	
Miscellaneous	411,029	492,195	
Intergovernmental loans	16,116,687		
Cash and investments held by trustee – restricted			40,867,081
Total assets	\$ 318,466,472	\$ 83,106,888	\$ 49,184,507
<u>LIABILITIES AND FUND BALANCES</u>			
Liabilities:			
Accounts payable	\$ 18,189,856	\$ 7,248,291	\$
Employee compensation payable	8,031,155	3,280,086	
Accrued liabilities	587,268	3,017,368	
Due to other funds			
Interest payable			2,680,915
Bonds payable			11,375,000
Notes payable			
Special assessment debt with governmental commitment			
Advances	3,307,661		
Deferred revenue	10,360,013		4,169,637
Deposits held for other parties	159,892		
Total liabilities	40,635,845	13,545,745	18,225,552
Fund balances:			
Nonspendable	19,144,202	71,648	
Restricted		69,489,495	26,811,166
Committed			4,147,789
Assigned	230,066,825		
Unassigned	28,619,600		
Total fund balances	277,830,627	69,561,143	30,958,955
Total liabilities and fund balances	\$ 318,466,472	\$ 83,106,888	\$ 49,184,507

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

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

Some receivables are not available to pay for current period expenditures and therefore, are deferred in the funds.

Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2013, and therefore, are not reported in the funds. Net position of governmental activities

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



Detention Capital Projects	General Fund County Improvements	Technology Capital Improvement	Other Governmental Funds	Total Governmental Funds
\$ 215,266,808	\$ 261,895,238	\$ 214,370,548	\$ 5,674,340	\$ 29,761,675
			305,158,498	1,226,464,798
			3,234,733	16,659,657
			110,780	9,365,327
			52,892,001	165,006,514
			2,380,128	6,595,978
			1,500,657	2,403,881
				16,116,687
			14,876,814	55,743,895
<u>\$ 215,266,808</u>	<u>\$ 261,895,238</u>	<u>\$ 214,370,548</u>	<u>\$ 385,827,951</u>	<u>\$ 1,528,118,412</u>
\$ 14,411	\$ 7,437,129	\$ 13,738,193	\$ 34,042,718	\$ 80,670,598
	7,821		3,063,181	14,382,243
		3,351	2,757,646	6,365,633
			8,882,016	8,882,016
			2,489	2,683,404
				11,375,000
			54,561	54,561
			1,517	1,517
				3,307,661
			22,059,980	36,589,630
682,119	1,132,965		3,965,824	5,940,800
<u>696,530</u>	<u>8,577,915</u>	<u>13,741,544</u>	<u>74,829,932</u>	<u>170,253,063</u>
214,570,278	253,317,323	200,629,004	2,380,128	21,595,978
			304,419,048	615,289,987
			11,950,686	470,044,802
				230,066,825
			(7,751,843)	20,867,757
<u>214,570,278</u>	<u>253,317,323</u>	<u>200,629,004</u>	<u>310,998,019</u>	<u>1,357,865,349</u>
\$ 215,266,808	\$ 261,895,238	\$ 214,370,548	\$ 385,827,951	
				3,484,949,174
				17,221,215
				15,958,338
				(219,496,828)
				<u>\$ 4,656,497,248</u>

**Maricopa County**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
For the Fiscal Year Ended June 30, 2013

	General	Detention Operations	County Improvement Debt
<b>REVENUES</b>			
Taxes	\$ 441,732,375	\$ 124,595,909	\$
Licenses and permits	2,363,459		
Intergovernmental	554,591,987	1,281,403	
Charges for services	42,389,371	29,059,715	3,345,545
Fines and forfeits	12,374,332		
Special assessments			
Interest income	3,548,026	1,431,697	93,724
Miscellaneous	10,858,669	280,416	
Total revenues	1,067,858,219	156,649,140	3,439,269
<b>EXPENDITURES</b>			
Current:			
General government	144,336,847		
Public safety	438,755,102	303,983,580	
Highways and streets			
Health, welfare and sanitation	247,296,204		
Culture and recreation	1,038,767		
Education	2,247,185		
Debt service:			
Principal			11,375,000
Interest			5,361,830
Other expenses			
Payment to escrow agent			
Capital outlay	7,355,374	2,908,337	
Total expenditures	841,029,479	306,891,917	16,736,830
Excess (deficiency) of revenues over expenditures	226,828,740	(150,242,777)	(13,297,561)
<b>OTHER FINANCING SOURCES (USES)</b>			
Transfers in		170,522,089	31,248,230
Transfers out	(251,603,520)	(28,543,340)	
Proceeds from bond issuance			
Payment to escrow agent			
Total other financing sources (uses)	(251,603,520)	141,978,749	31,248,230
Net change in fund balances	(24,774,780)	(8,264,028)	17,950,669
Fund balances at beginning of year	302,935,091	77,853,457	13,008,286
Changes in nonspendable resources:			
Decrease in inventories	(329,684)	(28,286)	
Fund balances at end of year	\$ 277,830,627	\$ 69,561,143	\$ 30,958,955

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

Detention Capital Projects	General Fund County Improvements	Technology Capital Improvement	Other Governmental Funds	Total Governmental Funds
\$	\$	\$	\$ 75,996,847	\$ 642,325,131
			41,440,280	43,803,739
			314,159,318	870,032,708
			96,097,172	170,891,803
			18,386,036	30,760,368
			5,068,492	5,068,492
			1,191,107	6,264,554
			16,342,108	28,665,945
<u>254,847</u>	<u>929,905</u>			
<u>254,847</u>	<u>929,905</u>		<u>568,681,360</u>	<u>1,797,812,740</u>
			7,495,731	151,832,578
			129,190,133	871,928,815
			48,459,526	48,459,526
			178,230,548	425,526,752
			31,964,949	33,003,716
			16,008,123	18,255,308
			3,915,371	15,290,371
			482,811	5,844,641
			132,718	132,718
			6,381,485	6,381,485
<u>25,103,051</u>	<u>29,657,546</u>	<u>45,512,125</u>	<u>140,531,507</u>	<u>251,067,940</u>
<u>25,103,051</u>	<u>29,657,546</u>	<u>45,512,125</u>	<u>562,792,902</u>	<u>1,827,723,850</u>
<u>(24,848,204)</u>	<u>(28,727,641)</u>	<u>(45,512,125)</u>	<u>5,888,458</u>	<u>(29,911,110)</u>
21,958,340	67,171,096	67,308,317	125,279,684	483,487,756
(26,664,891)	(97,416,103)		(116,323,024)	(520,550,878)
			25,140,000	25,140,000
			(24,997,819)	(24,997,819)
<u>(4,706,551)</u>	<u>(30,245,007)</u>	<u>67,308,317</u>	<u>9,098,841</u>	<u>(36,920,941)</u>
(29,554,755)	(58,972,648)	21,796,192	14,987,299	(66,832,051)
244,125,033	312,289,971	178,832,812	296,165,434	1,425,210,084
			(154,714)	(512,684)
<u>\$ 214,570,278</u>	<u>\$ 253,317,323</u>	<u>\$ 200,629,004</u>	<u>\$ 310,998,019</u>	<u>\$ 1,357,865,349</u>

**Maricopa County**  
**Reconciliation of the Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances of Governmental Funds to the**  
**Statement of Activities**

For the Fiscal Year Ended June 30, 2013

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Net change in fund balances – total governmental funds (page 25)	\$ (66,832,051)
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Amounts reported for governmental activities in the Statement of Activities on page 21 are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	135,941,578
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The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(28,242,495)
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Collections of certain revenues in the governmental funds exceeded revenues reported in the Statement of Activities.	(5,014,991)
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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 position. 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.	20,435,075
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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.	(3,959,763)
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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.	42,350,029
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Change in net position of governmental activities (page 21)	<u>\$ 94,677,382</u>
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The notes to the financial statements are an integral part of this statement.



**Maricopa County**  
**Statement of Net Position**  
**Proprietary Funds**  
June 30, 2013

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	Governmental Activities – Internal Service Funds
<u>ASSETS</u>	
Current assets:	
Cash in bank and on hand	\$ 2,134,828
Cash and investments held by County Treasurer	101,091,231
Receivables:	
Accounts	1,382,602
Accrued interest	128,014
Inventories	1,520,480
Prepays	4,417,089
Total current assets	<u>110,674,244</u>
Noncurrent assets:	
Capital assets:	
Machinery and equipment	15,145,149
Accumulated depreciation	<u>(10,254,822)</u>
Total noncurrent assets	<u>4,890,327</u>
Total assets	<u>115,564,571</u>
<u>LIABILITIES</u>	
Current liabilities:	
Accounts payable	3,283,597
Employee compensation payable	1,068,597
Accrued liabilities	9,617,663
Due to other funds	483,311
Liability for reported and incurred but not reported claims (current portion)	40,196,066
Total current liabilities	<u>54,649,234</u>
Noncurrent liabilities:	
Liability for reported and incurred but not reported claims	<u>44,956,999</u>
Total noncurrent liabilities	<u>44,956,999</u>
Total liabilities	<u>99,606,233</u>
<u>NET POSITION</u>	
Net investment in capital assets	4,890,327
Unrestricted	11,068,011
Total net position	<u>\$ 15,958,338</u>

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

**Maricopa County**  
**Statement of Revenues, Expenses, and Changes in Fund Net Position**  
**Proprietary Funds**  
For the Fiscal Year Ended June 30, 2013

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	Governmental Activities – Internal Service Funds
<u>OPERATING REVENUES</u>	
Charges for services	\$ 184,875,165
Miscellaneous	1,113,335
Total operating revenues	<u>185,988,500</u>
<u>OPERATING EXPENSES</u>	
Personal services	12,400,468
Supplies	18,806,667
Other services	8,599,305
Legal	6,806,458
Insurance and claims	119,187,155
Leases and rentals	63,318
Repairs and maintenance	2,296,327
Travel and transportation	63,625
Utilities	7,901,539
Depreciation	1,158,988
Total operating expenses	<u>177,283,850</u>
Operating income	8,704,650
<u>NONOPERATING REVENUES (EXPENSES)</u>	
Investment income	444,664
Loss on disposal of capital assets	(64,244)
Return of contributions	(6,178,953)
Total nonoperating expenses	<u>(5,798,533)</u>
Income before contributions and transfers	2,906,117
Capital contributions	2,380,790
Transfers in	37,063,122
Change in net position	42,350,029
Total net deficit – beginning	<u>(26,391,691)</u>
Total net position – ending	<u>\$ 15,958,338</u>

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

**Maricopa County**  
**Statement of Cash Flows**  
**Proprietary Funds**  
For the Fiscal Year Ended June 30, 2013

	Governmental Activities - Internal Service Funds
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>	
Charges for services	\$ 184,416,769
Other receipts	1,113,335
Payments for goods and services	(216,254,552)
Payments for personal services and benefits	(15,542,050)
Net cash used for operating activities	<u>(46,266,498)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>	
Transfers from other funds	37,063,122
Loan payments to General Fund	(1,339)
Return of contributions	(6,178,953)
Net cash provided by noncapital financing activities	<u>30,882,830</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>	
Acquisition of capital assets	(711,983)
Net cash used for capital and related financing activities	<u>(711,983)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>	
Interest and dividends	396,290
Net cash provided by investing activities	<u>396,290</u>
Net decrease in cash and cash equivalents	(15,699,361)
Cash and cash equivalents, July 1, 2012	<u>118,925,420</u>
Cash and cash equivalents, June 30, 2013	<u>\$ 103,226,059</u>
<u>RECONCILIATION OF OPERATING INCOME TO NET CASH</u>	
<u>USED FOR OPERATING ACTIVITIES:</u>	
Operating income	\$ 8,704,650
Adjustments to reconcile operating income to net cash used for operating activities	
Depreciation expense	1,158,988
Liability for reported and incurred but not reported claims - noncurrent	(49,456,918)
Changes in assets [(increase)/decrease] and liabilities [(increase)/(decrease)]:	
Accounts receivable	(458,396)
Inventories	608,987
Prepays	(2,039,610)
Accounts payable	(299,300)
Employee compensation payable	(3,141,582)
Accrued liabilities	4,063,297
Liability for reported and incurred but not reported claims - current	(5,406,614)
Net cash used for operating activities	<u>\$ (46,266,498)</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>	
Accumulated depreciation from disposed capital assets	\$ 453,572
Machinery and equipment disposed	(517,816)
Loss on disposal of capital assets	64,244
Capital contributions	(2,380,790)
Capital assets transferred from governmental activities	2,380,790

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







**Maricopa County**  
**Statement of Changes in Fiduciary Net Position**  
**Fiduciary Funds**  
For the Fiscal Year Ended June 30, 2013

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	<u>Investment Trust Fund</u>
<u>Additions:</u>	
Contributions from participants	\$ 10,514,336,120
Investment income:	
Interest income	9,160,862
Net change in fair value of investments	<u>(711,590)</u>
Net investment income	<u>8,449,272</u>
Total additions	<u>10,522,785,392</u>
<u>Deductions:</u>	
Distributions to participants	<u>10,355,368,572</u>
Total deductions	<u>10,355,368,572</u>
Change in net position	167,416,820
Net position – beginning	<u>2,144,531,946</u>
Net position – ending	<u><u>\$ 2,311,948,766</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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- NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES**
- NOTE 2 FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS**
- NOTE 3 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS**
- NOTE 4 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY**
- NOTE 5 DEPOSITS AND INVESTMENTS**
- NOTE 6 CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL**
- NOTE 7 RECEIVABLES**
- NOTE 8 DUE FROM OTHER GOVERNMENTAL UNITS**
- NOTE 9 INTERGOVERNMENTAL LOANS**
- NOTE 10 CAPITAL ASSETS**
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- NOTE 14 MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT**
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- NOTE 19 INTERFUND BALANCES AND ACTIVITY**
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# Notes to the Financial Statements

(Continued)

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## NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

### A. Reporting Entity

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County's operations. Component units should be blended in the County's financial statements when the component unit's governing body is substantively the same as the County's governing body and there is either a financial benefit or burden relationship between the County and the component unit or county management has operational responsibility for it; the component unit provides services entirely, or almost entirely, to the County; or the component unit's total debt outstanding is expected to be repaid entirely or almost entirely with the County's resources. Also, see GASB Statement Nos. 14 and 61 for additional guidance. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Maricopa County does not report any discretely presented component units. Each blended component unit discussed below has a June 30 year-end.

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

The blended component units are as follows:

#### Maricopa County Flood Control District

The Maricopa County Flood Control District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3602 that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Flood Control District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

#### Maricopa County Library District

The Maricopa County Library District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3901 that provides and maintains library services for the residents of Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Library District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

#### Maricopa County Public Finance Corporation

Maricopa County Public Finance Corporation is a nonprofit corporation created by the Maricopa County Board of Supervisors that exists primarily to assist the County in the acquisition, construction, and improvement of County facilities, including real property and personal property. The Board of Directors of the Public Finance Corporation is subject to the approval of the County Board of Supervisors and the corporation exists primarily for the benefit of the County; therefore, the Corporation is considered a blended component unit of the County. The Corporation has issued



## Notes to the Financial Statements

(Continued)

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lease revenue bonds on behalf of the County. Since this debt is in substance the County's obligation, these liabilities and resulting assets are reported on the County's financial statements.

### Maricopa County Special Assessment Districts

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

### Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity pursuant to A.R.S. §48-4202 that provides regional leadership and fiscal resources to assure the presence of Major League Baseball in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Stadium District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County. The Stadium District also issues separate financial statements. Complete financial statements for the Maricopa County Stadium District may be obtained at the entity's administrative office listed below:

Maricopa County Stadium District  
401 East Jefferson  
Phoenix, Arizona 85004  
[www.maricopa.gov/stadiumdistrict/](http://www.maricopa.gov/stadiumdistrict/)

### Maricopa County Street Lighting Districts

The Maricopa County Street Lighting Districts are legally separate entities that provide street lighting in areas of the County that are not under local city jurisdictions. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Street Lighting Districts, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the Districts are considered a blended component unit of the County.

### Housing Authority of Maricopa County

The Housing Authority is a legally separate entity pursuant to A.R.S. §36-1404 that provides efficient and affordable rental housing to low-income households of Maricopa County. As the Maricopa County Board of Supervisors serves as the Housing Authority's Board of Commissioners, it is able to significantly influence the programs, projects, activities, or level of services provided by the Housing Authority; therefore, the Housing Authority is a blended component unit of the County. The Housing Authority also issues separate financial statements which include three discretely presented component units, Rose Terrace Development Partnership, L.L.C., Rose Terrace Development Partnership Phase II, L.L.C, and Maricopa Revitalization Partnership, L.L.C. These component units are combined and reported with the Housing Authority as a single special revenue fund on Maricopa County's combining financial statements. Complete financial statements for the Housing Authority of Maricopa County and their component units may be obtained at the entity's administrative office listed below:

Housing Authority of Maricopa County  
8910 N. 78<sup>th</sup> Avenue, Building D  
Peoria, Arizona 85345  
[www.maricopahousing.org](http://www.maricopahousing.org)

## Notes to the Financial Statements

(Continued)

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### 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 position and a statement of activities. These statements report the overall government's financial activities, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties. The County has no business-type activities.

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

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

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

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

**Fund financial statements** – provide information about the County's funds, including fiduciary funds and blended component units. Separate statements are presented for the governmental, proprietary, and fiduciary fund categories. The emphasis of fund financial statements is on major governmental funds, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Internal service and fiduciary funds are aggregated and reported by fund type. The County has no enterprise funds.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's principal activity. Accordingly, revenues, such as user charges, in which each party receives and

## Notes to the Financial Statements

(Continued)

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

The County reports the following major governmental funds:

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

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

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations. This fund's main revenue source is from transfers for the repayment of debt.

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

The General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. Revenues in this fund consist mainly of transfers from the General Fund. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

The Technology Capital Improvement Fund – was established to account for General Fund and other resources committed for technology improvement projects.

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 the County Treasurer holds and invests on behalf of other governmental entities.

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

## Notes to the Financial Statements

### (Continued)

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#### 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. The agency funds are custodial in nature and do not have a measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. Revenues are recorded when earned, and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements imposed by the provider have been met.

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

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net position resources available to finance the program. For these types of programs, the County applies grant resources to such programs before using general revenues. For all other programs, the County uses unrestricted revenues first.

#### 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 the time of purchase are stated at amortized cost. All other investments are stated at fair value.

#### E. Inventories

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

Inventories of government-wide and the internal service funds financial statements are recorded as assets when purchased and expensed when consumed. The amounts shown on the statement of net position for government-wide and the internal service funds are valued at cost using first-in, first-out and the moving average methods, respectively.

## Notes to the Financial Statements

(Continued)

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### F. Property Tax Calendar

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

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

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

### G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide statements and the proprietary funds. Capital assets are defined as assets with an initial, individual cost of more than \$5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair value at the date of donation. The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets' lives are not capitalized.

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

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

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

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

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

# Notes to the Financial Statements

(Continued)

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## H. Fund Balance Classifications

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

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

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

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

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

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

## I. Investment Income

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

## J. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered. Employees may accumulate, and roll-over from year-to-year, up to 240 or 320 hours (depending on employee classification) of vacation leave, but any vacation hours in excess of the maximum amount that are unused at calendar year-end convert to sick leave. Upon terminating 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 terminating 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

## Notes to the Financial Statements

(Continued)

sick leave in excess of 1,000 hours are entitled to a \$10,000 nontaxable investment in a Post-Employment Health Plan (PEHP) established pursuant to Internal Revenue Code §501(c)(9). The obligations vested at June 30, 2013, under this policy are accrued as a liability.

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

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

The fund balance classifications of the governmental funds as of June 30, 2013, were as follows:

	General Fund	Detention Operations Fund	County Improvement Debt Fund	Detention Capital Projects Fund	General Fund County Improvements Fund	Technology Capital Improvement Fund	Other Governmental Funds	Total
<b>Fund balances:</b>								
<b>Nonspendable:</b>								
Inventory	\$ 4,144,202	\$ 71,648					\$ 2,380,128	\$ 6,595,978
Loan receivable	15,000,000							15,000,000
<b>Total nonspendable</b>	<b>19,144,202</b>	<b>71,648</b>					<b>2,380,128</b>	<b>21,595,978</b>
<b>Restricted for:</b>								
Capital projects				214,570,278			121,863,788	336,434,066
Debt service			26,811,166				4,442,169	31,253,335
Education							4,047,192	4,047,192
Flood control							39,889,983	39,889,983
Health and welfare							19,807,715	19,807,715
Judicial activities							20,114,776	20,114,776
Law enforcement		69,489,495					17,635,662	87,125,157
Library District							5,154,989	5,154,989
Other purposes							9,167,480	9,167,480
Parks and recreation							6,057,127	6,057,127
Social services							5,284,255	5,284,255
Stadium District							14,970,657	14,970,657
Transportation							33,914,018	33,914,018
Waste management							2,069,237	2,069,237
<b>Total restricted</b>		<b>69,489,495</b>	<b>26,811,166</b>	<b>214,570,278</b>			<b>304,419,048</b>	<b>615,289,987</b>
<b>Committed to:</b>								
Capital projects					253,317,323	200,629,004	127,711	454,074,038
Debt service			4,147,789					4,147,789
Health and welfare							8,242,349	8,242,349
Other purposes							3,580,626	3,580,626
<b>Total committed</b>			<b>4,147,789</b>		<b>253,317,323</b>	<b>200,629,004</b>	<b>11,950,686</b>	<b>470,044,802</b>
<b>Assigned to:</b>								
General government	230,066,825							230,066,825
<b>Total assigned</b>	<b>230,066,825</b>							<b>230,066,825</b>
<b>Unassigned</b>	<b>28,619,600</b>						<b>(7,751,843)</b>	<b>20,867,757</b>
<b>Total fund balances</b>	<b>\$ 277,830,627</b>	<b>\$ 69,561,143</b>	<b>\$ 30,958,955</b>	<b>\$ 214,570,278</b>	<b>\$ 253,317,323</b>	<b>\$ 200,629,004</b>	<b>\$ 310,998,019</b>	<b>\$ 1,357,865,349</b>

**Stabilization Arrangements** – The Board of Supervisors has the authority to authorize and establish a stabilization arrangement by formal action. Subsequent modification, addition to, or expenditure from any stabilization arrangements also requires formal action by the Board of Supervisors, the highest level of decision-making authority within the County. At June 30, 2013, the General Fund did not have fund balances committed for budget stabilization.

# Notes to the Financial Statements

(Continued)

## NOTE 3 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

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

Fund balances – total governmental funds \$ 1,357,865,349

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

Land	733,197,273
Buildings and improvements	1,869,792,814
Machinery and equipment	333,934,530
Infrastructure	995,548,600
Construction in progress	377,326,232
Accumulated depreciation	(824,850,275)
Net governmental funds capital assets at June 30, 2013	<u>3,484,949,174</u>

Some receivables are not available to pay for current period expenditures and therefore, are deferred in the funds.

Deferred revenue for property taxes receivable at June 30, 2013	10,471,016
Deferred revenue for grant revenues receivable at June 30, 2013	6,750,199
	<u>17,221,215</u>

Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Position.

15,958,338

Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2013, and therefore, are not reported in the funds.

Noncurrent lease revenue bonds due in more than one year at June 30, 2013	(108,975,000)
Housing Authority loans payable due in more than one year at June 30, 2013	(3,555,382)
Stadium District revenue bonds payable at June 30, 2013	(22,440,000)
Stadium District loan payable at June 30, 2013	(5,706,857)
Special assessment debt with governmental commitment payable at June 30, 2013	(63,162)
Deferred issuance cost at June 30, 2013	1,294,273
Bond premium unamortized at June 30, 2013	(706,020)
Claims and judgments at June 30, 2013	(4,758,441)
Governmental funds compensated absences payable at June 30, 2013	(64,615,299)
Liability for closure and postclosure costs at June 30, 2013	(8,797,762)
Other liabilities at June 30, 2013	(1,130,542)
Accrued interest payable at June 30, 2013	(42,636)
	<u>(219,496,828)</u>

Net position of governmental activities \$ 4,656,497,248



## 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 position 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	\$ (66,832,051)
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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	213,631,075
Government-wide depreciation expense for the year ended June 30, 2013	(78,848,485)
Add: Internal service funds depreciation expense for the year ended June 30, 2013	1,158,988
	<u>135,941,578</u>

The net effect of various miscellaneous transactions involving capital assets is to decrease net position.

Donations of capital assets	9,408,072
Net value of disposed capital assets for the year ended June 30, 2013	(38,743,957)
Adjustment for the net value of assets capitalized in the current year but acquired in prior years	1,093,390
	<u>(28,242,495)</u>

Collections of certain revenues in the governmental funds exceeded revenues reported in the Statement of Activities.

Collections of grant revenues plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2013	(385,750)
Collections of property taxes plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2013	(4,629,241)
	<u>(5,014,991)</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 position. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on lease revenue bonds	11,375,000
Principal payments on Housing Authority loan payable	2,225,049
Principal payments on Stadium District revenue bonds	33,645,000
Principal payments on Stadium District loan payable	1,200,000
Principal payments on special assessment debt with governmental commitment	14,191
Net decrease in bond premium	665,641
Net decrease in deferred issuance costs	(619,984)
Proceeds from issuance of Stadium District revenue bonds	(25,140,000)
Proceeds from issuance of Housing Authority loan payable	(3,025,794)
Accrued interest payable on long-term debt	95,972
	<u>20,435,075</u>

Some expenses reported in the Statement of Activities do not require the use of current financial resources and therefore, are not reported as expenditures in governmental funds.

Net increase in employee compensation payable	(3,606,112)
Decrease in reserve for inventories	(512,684)
Net increase in claims and judgments	(1,517,419)
Net decrease in liability for closure and postclosure costs	2,239,068
Net increase in other liabilities	(562,616)
	<u>(3,959,763)</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 position of governmental activities	<u>\$ 94,677,382</u>
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## Notes to the Financial Statements

(Continued)

### NOTE 4 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2013, the following other governmental and internal service funds reported deficits in fund balances or net position.

FUND	DEFICIT
<b>Governmental Funds:</b>	
Adult Probation Grants	\$ 51,398
Air Quality Grants	221,927
CDBG Housing Trust	294,294
Clerk of the Court Grants	3,723
Correctional Health Grants	4,167
County Attorney Grants	101,176
Emergency Management	43,285
General Government Grants	746
Human Services Grants	1,699,098
Juvenile Probation Grants	196,713
Public Defender Grants	5,038
Public Health	3,635,105
School Grants	132,628
Sheriff Grants	450,310
Sheriff RICO	7,611
Superior Court Grants	84,568
Transportation Grants	45,002
<b>Proprietary Funds:</b>	
Risk Management	\$ 41,368,566

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

The Risk Management Fund's funding plan calls for the fiscal year ending cash balance to equal the next year's estimated claims and claims related expenses. As of June 30, 2013, the total net position deficit was \$41,368,566. This is primarily due to the Risk Management Fund not being funded for noncurrent accrued claim liabilities.

The fund balance deficit for the Sheriff RICO Fund resulted from operations during the year and are expected to be corrected during normal operations in fiscal year 2014.

### NOTE 5 – 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 and notes; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; and specified commercial paper, bonds, debentures, and notes issued by corporations organized and doing business in the United States; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition,

## Notes to the Financial Statements

(Continued)

the County Treasurer may invest trust funds in certain fixed income securities of corporations doing business in the United States or District of Columbia.

### Credit risk

Statutes have the following requirements for credit risk:

1. Commercial paper must be of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Corporate bonds, debentures, and notes must be rated within the top three ratings by a nationally recognized rating agency.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors' service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

### Custodial credit risk

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

### Concentration of credit risk

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

### Interest rate risk

Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years. However, the Stadium District is allowed by a separate statute to invest monies, not held for operations, in eligible investments with a maturity of greater than 5 years. The maximum maturity for investments in repurchase agreements is 180 days.

### Foreign currency risk

Statutes do not allow foreign investments.

**Deposits** - At June 30, 2013, the carrying amount of the County's deposits was \$749,736,129 and the bank balance was \$751,987,347. 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, 2013, \$15,343,000 of the County's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 3,760,278
Uninsured with collateral held by the pledging financial institution's trust department or agent but not in the County's name	11,582,722
Total	<u>\$ 15,343,000</u>

**Investments** – The County's investments at June 30, 2013, were as follows:

Investment Type	Amount
U.S. Treasury securities	\$ 24,943,876
U.S. agency securities	2,425,153,430
School bonds	308,498,343
School tax anticipation notes short-term	219,996,241
Mutual funds with trustee	26,136,619
Other investments	6,393,200
	<u>\$ 3,011,121,709</u>

**Credit risk** – It is the County's investment policy to preserve the principal value and the interest income of an investment. The County can invest in obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, or instrumentalities. The County

## Notes to the Financial Statements

(Continued)

can also invest in commercial paper and corporate bonds with ratings that meet the statutory requirements specified above. At June 30, 2013, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody's	\$ 1,396,251,153
U. S. agency securities	AA+	S&P	101,656,368
U. S. agency securities	P-1	Moody's	908,248,131
U. S. agency securities	Unrated	Not applicable	18,997,778
School bonds	Aa2	Moody's	2,797,029
School bonds	Unrated	Not applicable	305,701,314
School tax anticipation notes short-term	Unrated	Not applicable	219,996,241
Mutual funds with trustee	Aaa-mf	Moody's	26,136,619
			<u>\$ 2,979,784,633</u>

The \$18,997,778 of unrated U.S. agency securities are discount notes issued by the Federal Agricultural Mortgage Corporation (FAMC). The remaining \$305,701,314 and \$219,996,241 of unrated school bonds and tax anticipation notes, respectively, are issued by various school districts that deposit their monies with the County Treasurer.

The \$6,393,200 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. As these investment amounts are immaterial, no deposits or investment risk disclosures will be reported for these investments.

**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 an outside party's possession. 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. At June 30, 2013, the County had \$15,498,683 of U.S. agency securities held by an outside bank that was uninsured and held by the counterparty's trust department not in the County's name.

The \$6,393,200 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. As these investment amounts are immaterial, no deposits or investment risk disclosures will be reported for these investments.

**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, 2013, were in the Federal National Mortgage Association (FNMA), the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (FHLMC), and the Federal Farm Credit Banks (FFCB). These investments were 29.8 percent, 27.1 percent, 16.0 percent, and 7.0 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, 2013, 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
U.S. Treasury securities	\$ 24,943,876	\$	\$ 24,943,876
U.S. agency securities	2,425,153,430	1,057,130,127	1,368,023,303
School bonds	308,498,343	97,913,528	210,584,815
School tax anticipation notes short-	219,996,241	219,996,241	
Mutual funds with trustee	26,136,619	26,136,619	
	<u>\$3,004,728,509</u>	<u>\$1,401,176,515</u>	<u>\$1,603,551,994</u>

The \$6,393,200 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. As these investment amounts are immaterial, no deposits or investment risk disclosures will be reported for these investments.

**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 Position follows:

Cash, deposits and investments:			
Cash on hand	\$	128,070	
Amount of deposits		749,736,129	
Amount of investments		3,011,121,709	
Total	\$	<u>3,760,985,908</u>	
	<b>Governmental Activities</b>	<b>Investment Trust Fund</b>	<b>Agency Fund</b>
			<b>Total</b>
Statement of Net Position:			
Cash in bank and on hand	\$ 31,896,503	\$	\$ 31,896,503
Cash and investments in bank and on hand			35,551,411
Cash and investments held by County Treasurer	1,327,556,029	2,309,379,634	858,436
Cash and investments held by trustee	55,743,895		
Total	<u>\$ 1,415,196,427</u>	<u>\$ 2,309,379,634</u>	<u>\$ 3,760,985,908</u>

### NOTE 6 – CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL

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

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

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool, the Board of Supervisors authorized \$2,759,749 of interest earned in certain other nonrestricted funds to be transferred to the General Fund.

## Notes to the Financial Statements

(Continued)

The deposits and investments held by the County are included in the County Treasurer's investment pool, except for \$123,570 of cash on hand, \$75,039,738 of deposits, \$26,136,619 of mutual funds with trustee, \$15,498,683 of U.S. agency securities, and \$6,393,200 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 5 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

<u>Investment Type</u>	<u>Principal</u>	<u>Interest Rates</u>	<u>Maturities</u>	<u>Reported Amount</u>
U. S. Treasury securities	\$ 24,941,903	0.13%	12/14	\$ 24,943,877
U. S. agency securities	2,413,877,135	0.04 – 1.13%	7/13 – 6/16	2,409,654,747
School bonds	301,566,166	0.47 – 5.96%	7/13 – 1/18	308,498,343
School tax anticipation notes short-term	219,510,270	0.62%	7/13	219,996,241

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

Statement of Net Position	
Assets	\$ 3,642,128,028
Liabilities	
Net position	<u>\$ 3,642,128,028</u>
Net position held in trust for:	
Internal participants	\$ 1,329,320,826
External participants	<u>2,312,807,202</u>
Total net position held in trust	<u>\$ 3,642,128,028</u>
Statement of Changes in Net Position	
Total additions	\$ 10,499,810,109
Total deductions	<u>10,487,118,789</u>
Net increase (decrease)	12,691,320
Net position held in trust:	
July 1, 2012	<u>3,629,436,708</u>
June 30, 2013	<u>\$ 3,642,128,028</u>

### NOTE 7 – 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 net of allowances and the remaining balances are considered collectible.

	<u>Governmental Funds</u>			<u>Total</u>
	<u>General Fund</u>	<u>Detention Operations Fund</u>	<u>Other Governmental Funds</u>	
Receivables:				
Taxes	\$ 12,108,542	\$	\$ 1,863,183	\$ 13,971,725
Accounts	13,903		1,046,073	1,059,976
Accrued interest	921,486	380,993	273,799	1,576,278
Special assessments			51,678	51,678
Total receivables	<u>\$ 13,043,931</u>	<u>\$ 380,993</u>	<u>\$ 3,234,733</u>	<u>\$ 16,659,657</u>

## Notes to the Financial Statements

(Continued)

### NOTE 8 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2013, of \$165,006,514 as reported on the Governmental Funds balance sheet, include \$71,886,675, \$11,499,453, and \$15,091,650 in state-shared revenues for sales taxes, vehicle license taxes, and highway user taxes, respectively; \$21,719,270, \$1,128,718, and \$850,030 in jail tax, waste tire surcharge, and rental car surcharge, respectively, collected by the State but not received by the County; \$30,096,425 in various Federal and State grants; \$3,571,977 and \$50,000 due from other governments for prisoner detention and police services and a loan, respectively; and \$808,207 and \$4,134,472 due from federal, and cities and towns, respectively, for Flood Control District and Transportation Department intergovernmental agreements.

In addition, the County reported \$4,169,637 for debt service reimbursements due from the Maricopa County Special Health Care District (District), a separate legal entity. The amount is reported in the County Improvement Debt Fund and is deferred, as it is not considered measurable and available to finance expenditures of the current period. As a result of the transition of the Maricopa County Medical Center to the District on January 1, 2005, the Maricopa County Medical Center transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The District will pay the debt obligations per the terms of an Intergovernmental Agreement which coincide with the future principal and interest payments to July 1, 2015.

### NOTE 9 – INTERGOVERNMENTAL LOANS

At June 30, 2013, the County reported intergovernmental loans of \$16,116,687. This amount consists of outstanding principal of \$15,433,000 and accrued interest of \$683,687 for an intergovernmental loan to the Maricopa County Special Health Care District, a separate legal entity. On July 1, 2005, the County provided a \$15,433,000 ten-year loan to the Maricopa County Special Health Care District. The terms of the loan, as outlined in the Assistance Package Intergovernmental Agreement dated June 8, 2005, include the first five years interest free until August 1, 2010, with interest accruable for the second five-year period at the rate earned by the County Treasurer on August 1, 2010. The balance of the loan is due August 1, 2015.

### NOTE 10 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2013 was as follows:

	Balance July 1, 2012	Increase	Decrease	Balance June 30, 2013
<b>Governmental activities:</b>				
Nondepreciable assets:				
Land	\$ 722,403,268	\$ 15,220,689	\$ 4,426,684	\$ 733,197,273
Construction in progress	257,017,823	180,300,852	59,992,443	377,326,232
Infrastructure	719,965,384	12,566,233	8,772,495	723,759,122
Total capital assets not being depreciated	<u>1,699,386,475</u>	<u>208,087,774</u>	<u>73,191,622</u>	<u>1,834,282,627</u>
Depreciable assets:				
Buildings and improvements	1,851,824,822	18,303,011	335,019	1,869,792,814
Machinery and equipment	329,367,375	39,104,323	19,392,019	349,079,679
Infrastructure	271,659,077	130,401		271,789,478
Total	<u>2,452,851,274</u>	<u>57,537,735</u>	<u>19,727,038</u>	<u>2,490,661,971</u>
Less accumulated depreciation for:				
Buildings and improvements	450,915,205	42,328,135	244,112	492,999,228
Machinery and equipment	238,278,104	33,656,757	18,125,746	253,809,115
Infrastructure	82,773,563	5,523,191		88,296,754
Total	<u>771,966,872</u>	<u>81,508,083</u>	<u>18,369,858</u>	<u>835,105,097</u>
Total capital assets being depreciated, net	<u>1,680,884,402</u>	<u>(23,970,348)</u>	<u>1,357,180</u>	<u>1,655,556,874</u>
Governmental activities capital assets, net	<u>\$ 3,380,270,877</u>	<u>\$ 184,117,426</u>	<u>\$ 74,548,802</u>	<u>\$ 3,489,839,501</u>

## Notes to the Financial Statements

(Continued)

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The County pledged certain governmental activities land and buildings as collateral for various lease revenue bonds. See Note 12 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2013.

Depreciation expense was charged to functions as follows:

Government activities:	
General government	\$ 24,150,796
Public safety	33,665,306
Highways and streets	5,001,093
Health, welfare and sanitation	4,474,032
Culture and recreation	10,307,361
Education	90,909
Internal service funds	1,158,988
Total governmental activities depreciation expense	<u>\$ 78,848,485</u>

The depreciation expense charged to governmental activities is less than accumulated depreciation increases due to a correction made during the fiscal year for a previously depreciated asset of \$46,904 and assets with existing accumulated depreciation of \$2,612,694 acquired by the Housing Authority of Maricopa County as a result of inclusion of a new component unit. As a result, \$2,659,598 of the accumulated depreciation increases does not constitute current year depreciation expense.

### NOTE 11 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2013, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into four major categories: Transportation Construction Projects, Flood Control Construction Projects, Technology Improvement Projects, and Construction of Various County Facilities.

#### Transportation Construction Projects

At June 30, 2013, the Maricopa County Transportation Department had contractual commitments of \$11,907,583 for construction of various roadway projects. At June 30, 2013, the County had spent \$86,149,720 on these projects and had related estimated cost of completion based on the project budgets of \$201,972,530, of which not all projects may be completed. Funding for these expenditures will be provided from Highway User Fuel Tax, the primary source of revenue for the Transportation Department. These projects are accounted for in the Transportation Capital Projects Fund (nonmajor governmental fund).

#### Flood Control Construction Projects

At June 30, 2013, the Maricopa County Flood Control District had contractual commitments of \$20,168,012 for the construction of various flood control projects. At June 30, 2013, the County had spent \$189,258,383 on these projects and had related estimated cost of completion based on the project budgets of \$172,746,000, of which not all projects may be completed. Funding for these expenditures will be provided from the Flood Control District's tax levy of property within Maricopa County, the primary source of revenue for the Flood Control District. These projects are accounted for in the Flood Control Capital Projects Fund (nonmajor governmental fund).

#### Technology Improvement Projects

At June 30, 2013, Maricopa County had contractual commitments of \$2,693,325 related to major capital projects accounted for in the Technology Capital Improvement Fund (major governmental fund) and Detention Technology Capital Improvement Fund (nonmajor governmental fund) and funded predominantly through transfers from the General Fund and Detention Operations Fund, respectively. At June 30, 2013, the County had spent \$77,863,615 on these projects and had related estimated cost of completion based on the project budgets of \$177,007,210, of which not all projects may be completed.



## Notes to the Financial Statements (Continued)

### Construction of Various County Facilities

At June 30, 2013, Maricopa County had contractual commitments, including retention payable, of \$28,027,364 relating to major capital projects accounted for in the General Fund County Improvements Fund and Detention Capital Projects Fund (major governmental funds) and funded predominantly through transfers from the General Fund and Detention Operations Fund, respectively. At June 30, 2013, the County had spent \$60,061,835 on these projects and had related estimated cost of completion based on the project budgets of \$59,584,886, of which not all projects may be completed.

### **NOTE 12 – LONG-TERM LIABILITIES**

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2013.

	Balance July 1, 2012	Additions	Reductions	Balance June 30, 2013	Due Within One Year
<b>Governmental activities:</b>					
Bonds, loans, and other payables:					
Lease revenue bonds	\$ 130,815,000	\$	\$ 10,465,000	\$ 120,350,000	\$ 11,375,000
Stadium District revenue bonds	30,945,000	25,140,000	33,645,000	22,440,000	3,180,000
Stadium District loans	6,906,857		1,200,000	5,706,857	1,200,000
Housing Authority loans	2,787,917	3,047,075	2,225,049	3,609,943	54,561
Special assessment debt with governmental commitment	80,050		15,371	64,679	7,523
	171,534,824	28,187,075	47,550,420	152,171,479	15,817,084
Plus: bond premium	1,371,661		665,641	706,020	
Total bonds, loans, and other payables	172,906,485	28,187,075	48,216,061	152,877,499	15,817,084
Other liabilities:					
Claims and judgments	3,241,022	1,534,919	17,500	4,758,441	4,758,441
Reported and incurred but not reported claims	140,016,597	111,466,605	166,330,137	85,153,065	40,196,066
Liability for closure and postclosure costs	11,036,830		2,239,068	8,797,762	654,144
Total other liabilities	154,294,449	113,001,524	168,586,705	98,709,268	45,608,651
Governmental activities long-term liabilities	<u>\$ 327,200,934</u>	<u>\$141,188,599</u>	<u>\$ 216,802,766</u>	<u>\$ 251,586,767</u>	<u>\$ 61,425,735</u>

Bonds, loans, and other payables were as follows at June 30, 2013:

### **Lease Revenue Bonds**

On May 23, 2007, the Maricopa County Public Finance Corporation issued \$108,100,000 of Lease Revenue Bonds to pay for the acquisition, construction, and renovation of the Durango Animal Care and Control Facility; Southeast, Southwest, San Tan, One West Madison and Sunnyslope Justice Court Facilities; and Central Court Building. Under the terms of the bond indentures, the Corporation received the proceeds to construct and purchase these assets and the County will make lease payments to extinguish the debt. Lease payments will equal the aggregate amount of principal and interest due at that date. Upon the final lease payment, the title to the assets will transfer to the County. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. Bonds maturing on and after July 1, 2017, are subject to optional redemption in increments of \$5,000 on July 1, 2016, or any date thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date. The bonds are secured by the collateralization of certain County assets.

On May 23, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Refunding Bonds, Series 2007B, for \$32,840,000 (par value) with interest rates ranging from 4% to 5% and maturing from July 1, 2012 to July 1, 2015. The net bond proceeds were \$34,414,011, which included a reoffering

## Notes to the Financial Statements (Continued)

premium of \$973,843, County contributions of \$860,000, and cost of issuance of \$259,831. The net proceeds, were used to advance refund the Lease Revenue Bonds, Series 2001, of \$32,215,000. The advance refunded bonds were redeemed July 1, 2011. The bonds are secured by the collateralization of certain County assets.

The following Lease Revenue Bonds were outstanding as of June 30, 2013:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2013
2007A Lease Revenue Bonds	\$ 108,100,000	3.50 – 5.00%	7-1-13/31	\$ 94,640,000
2007B Lease Revenue Refunding Bonds	32,840,000	4.00 – 5.00%	7-1-13/15	25,710,000
Total	\$ 140,940,000			\$ 120,350,000

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

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
2014	\$ 11,375,000	\$ 5,118,505	\$ 16,493,505
2015	11,840,000	4,579,180	16,419,180
2016	12,470,000	4,016,330	16,486,330
2017	3,660,000	3,657,980	7,317,980
2018	3,845,000	3,470,355	7,315,355
2019-23	22,140,000	14,412,055	36,552,055
2024-28	27,875,000	8,521,963	36,396,963
2029-32	27,145,000	1,985,088	29,130,088
Total	\$ 120,350,000	\$ 45,761,456	\$ 166,111,456

### Stadium District Revenue Bonds

Stadium District Revenue Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. Under the statute, the Stadium District may set the surcharge at \$2.50 on each lease or rental of a motor vehicle licensed for hire, for less than one year, and designed to carry fewer than 15 passengers, regardless of whether such vehicle is licensed in the State of Arizona. The Stadium District Board of Directors initially levied a surcharge at a rate of \$1.50 beginning in January 1992 and increased the surcharge to \$2.50, the maximum amount permitted by statute, in January 1993.

The District has pledged future car rental surcharge revenue to repay the \$25,140,000 in revenue refunding bonds, which were issued in September 2012. Proceeds from the bond issuance provided financing to refund previously issued bonded debt for the construction of Cactus League facilities. 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. Total principal and interest remaining to be paid on the bonds is \$24,388,830, payable through June 2019. Principal and interest paid for the current year and total car rental surcharge revenues were \$3,177,660 and \$5,224,942, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2013:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2013
2012 Revenue Refunding Bonds	\$ 25,140,000	2.28%	6-01-2019	\$ 22,440,000

## Notes to the Financial Statements

(Continued)

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

Year Ending June 30	Governmental Activities	
	Principal	Interest
2014	\$ 3,180,000	\$ 511,632
2015	3,250,000	439,128
2016	3,325,000	365,028
2017	3,405,000	289,218
2018	3,480,000	211,584
2019	5,800,000	132,240
Total	<u>\$ 22,440,000</u>	<u>\$ 1,948,830</u>

### Stadium District Loans Payable

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

On October 12, 2007, the Stadium District entered into a cost-sharing agreement with the Team for Phase II of the suite renovations at Chase Field. Under the terms of the agreement, the Team provided \$1,832,928 of the funding for the renovations; and the agreement states that the Stadium District will pay the Team back over ten years, beginning December 2011 and ending in December 2020.

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

Year Ending June 30	Governmental Activities	
	Principal	
2014	\$	1,200,000
2015		1,200,000
2016		1,200,000
2017		1,200,000
2018		473,928
2019-2021		432,929
Total	<u>\$</u>	<u>5,706,857</u>

### Housing Authority of Maricopa County Loans Payable

The Housing Authority of Maricopa County's Component Unit, Maricopa Revitalization Partnership, L.L.C., has a promissory note payable to Community Service of Arizona, Inc. The note bears an interest rate of 0.50% and is collateralized by investment in real estate. The balance on this note shall be paid at the earlier of the date of sale of the property; breach of covenant, condition or restriction; or 15 years after the date of the project completion. At June 30, 2013, the balance on this note was \$570,000.

The Housing Authority of Maricopa County's Component Unit, Rose Terrace Development Partnership Phase II, L.L.C., has a promissory note payable to Mutual of Omaha Bank. The note bears an interest rate of 8.75% and is collateralized by investment in real estate. Monthly principal and interest payments of \$3,744 will continue through February 2020, at which time a balloon payment of \$363,157 is due. At June 30, 2013, the balance on this note was \$420,343.

On December 21, 2012, the Housing Authority of Maricopa County's Component Unit, Rose Terrace Development Partnership, L.L.C., entered into a promissory note payable with First Bank. The note bears interest at 4.75% through January 1, 2018, and then increases to the greater of 6.00% or the 5-year Treasury Rate plus 3%. Monthly installments of principal and interest of \$13,703 are payable through January 1, 2018, at which point the note will be amortized for the balance through the maturity date of October 1, 2022. At June 30, 2013, the balance on this note was \$2,619,600.

## Notes to the Financial Statements

(Continued)

Annual debt service requirements to maturity for Housing Authority loans payable are as follows:

Governmental Activities	
Year Ending June 30	Principal
2014	\$ 54,561
2015	65,557
2016	77,121
2017	89,284
2018	102,080
2019-2023	3,221,340
Total	<u>\$ 3,609,943</u>

### Special Assessment Debt with Governmental Commitment

Special assessment bonds are payable from assessments collected from property owners benefited by the respective improvements. The special assessment districts pledged these assessments to repay the par issuance amount of \$507,988 in special assessment bonds. The proceeds were used to finance construction projects in these districts. Total principal remaining to be paid on these bonds is \$64,679 payable through July 2018. While there is no legal obligation for the County to further secure the special assessment bonds of the districts below, the County has made a moral commitment to take steps necessary to prevent default. Principal and interest paid for the current year and total special assessment charges revenue were \$20,522 and \$29,361, respectively.

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

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2013
Queen Creek Water	\$ 301,960	4.875%	7-1-13/17	\$ 7,584
7 <sup>th</sup> Street North	60,059	8.000%	1-1-14	6,006
Plymouth Street	145,969	8.000%	7-1-14/18	51,089
Total	<u>\$ 507,988</u>			<u>\$ 64,679</u>

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

Year Ending June 30	Governmental Activities	
	Principal	Interest
2014	\$ 7,523	\$ 4,900
2015	4,436	4,229
2016	12,708	3,591
2017	9,302	2,758
2018	16,113	1,789
2019	14,597	584
Total	<u>\$ 64,679</u>	<u>\$ 17,851</u>

### Funding Source for Governmental Activities Liabilities

#### Governmental Funds Liabilities

Lease revenue bonds  
 Stadium District revenue bonds  
 Stadium District loans  
 Special assessment debt with governmental commitment  
 Claims and judgments  
  
 Reported and incurred but not reported claims  
  
 Liability for closure and postclosure costs

#### Funding Source

County Improvement Debt Fund  
 Stadium District Debt Service Fund (nonmajor debt service fund)  
 Ballpark Operations Fund (nonmajor special revenue fund)  
 Special Assessment Fund (nonmajor debt service fund)  
 General Fund and Transportation Capital Projects Fund (nonmajor capital projects fund)  
 Risk Management Fund and Employee Benefits Trust Fund (internal service funds)  
 General Fund

## Notes to the Financial Statements

(Continued)

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### 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, 2013, the allowable six and fifteen percent limits were \$2,064,027,343 and \$5,160,068,357, respectively. The County had no outstanding general obligation debt at June 30, 2013, and was therefore within the legal debt margin.

### Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2013, the County had no arbitrage liability.

### NOTE 13 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

The County's last remaining landfill stopped accepting waste May 2007 and the final cover was completed in October 2010. At June 30, 2013, the County updated the estimates required to pay for closure, cleanup, remedial actions and monitoring at the County's five landfill sites, in accordance with generally accepted accounting principles. The County estimated these costs to be approximately \$8,797,762.

The County's estimate for closure and postclosure care requirements for the five landfills are subject to change due to inflation, changes in technology, changes in regulations, or results of the investigational study. All associated closure and postclosure costs will be paid from the General Fund. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2013.

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

### NOTE 14 – MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

On July 1, 2012, the County maintained a \$35,000,000 municipal revolving line of credit with qualified interest rate of 61% and non-qualified interest rate of 66% of the bank's prime rate which had a maturity date of June 30, 2013. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2013, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2014.

On July 1, 2012, the County maintained a \$6,482,298 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. On April 12, 2013, the letter of credit was increased to \$15,239,045. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2013, the letter of credit had not been drawn upon. The irrevocable standby letter of credit will mature on June 30, 2014.

## Notes to the Financial Statements

(Continued)

### NOTE 15 – OPERATING LEASES

The County's operating leases are for land, buildings, office equipment, and vehicles under the provisions of various long-term lease agreements classified as operating leases for accounting purposes. Rental expenses under the terms of these operating leases for governmental activities were \$12,145,227 for the year ended June 30, 2013. These operating leases have remaining lease terms from one to eighteen 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, 2013, are as follows:

Year Ending June 30	Governmental Activities
2014	\$ 11,120,833
2015	9,755,833
2016	7,532,476
2017	3,564,733
2018	2,925,485
2019-2023	1,158,503
2024-2028	329,875
2029-2031	208,075
Total minimum payments required	<u>\$ 36,595,813</u>

### NOTE 16 – RISK MANAGEMENT

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

The County is exposed to various risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims resulting from these risks have not exceeded this commercial coverage since the inception of these insurance policies.

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: reported loss development, paid loss development, Bornhuetter-Ferguson reported loss and paid loss, frequency times severity, expected loss, incremental paid workers' compensation, paid allocated loss adjustment expense to paid loss development – automobile liability, and tail liability for medical malpractice. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 2.00 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2013, for each insurable area follow:

Auto liability	\$ 2,679,985
General liability	40,130,598
Workers' compensation	12,837,366
Medical malpractice	7,319,550
Auto physical damage	407,727
Property	258,487
Professional liability	711,268
Environmental property damage	2,808,549
Environmental liability	3,272,124
Unallocated	6,440,465
Total	<u>\$ 76,866,119</u>

## Notes to the Financial Statements (Continued)

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
2010-11	\$ 90,415,628	\$ 53,447,553	\$ (11,604,996)	\$132,258,185
2011-12	132,258,185	12,637,627	(15,815,182)	129,080,630
2012-13	129,080,630	(13,056,180)	(39,158,331)	76,866,119

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

The liability for medical, dental, short-term disability, behavioral health, and vision claims is based on fiscal year 2013 actuarial reports. Accrued actuarial liabilities at June 30, 2013, for each insurable area follow:

Medical	\$ 6,995,779
Dental	466,041
Short-term disability	369,937
Behavioral health	293,592
Vision	161,597
Total	<u>\$ 8,286,946</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
2010-11	\$ 8,505,030	\$ 110,744,864	\$ (107,134,825)	\$ 12,115,069
2011-12	12,115,069	113,176,201	(114,355,303)	10,935,967
2012-13	10,935,967	111,466,605	(114,115,626)	8,286,946

### NOTE 17 – POLLUTION REMEDIATION OBLIGATIONS

Maricopa County has estimated and reported a pollution remediation obligation in the government-wide financial statements for the current or potential detrimental effects of existing pollution. At June 30, 2013, the County reported \$4,758,411 of claims and judgments, which is comprised of the following pollution remediation obligations.

**Asbestos** – The National Emission Standards for Hazardous Air Pollutants, 40 CFR §61.145, requires the County to inspect buildings for the existence of asbestos prior to the commencement of any demolition or renovation work. As of June 30, 2013, the County had several facilities under consideration for demolition or renovation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup and cleanup activities.

**Stormwater** – Under the Clean Water Act, the National Pollutant Discharge Eliminations System Stormwater Program, 40 CFR §122, requires the implementation of controls designed to prevent harmful pollutants from being washed by stormwater runoff into bodies of water. An audit of County-owned facilities was conducted to ensure compliance with federal regulations. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup activities, including an engineering study which recommended a method for collecting and containing stormwater runoff.

## Notes to the Financial Statements

(Continued)

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Loop 303 Parkway – In June 2012, an environmental site characterization was conducted during the construction of the Loop 303 Parkway. In compliance with Arizona Department of Environmental Quality (ADEQ) Soil Remediation Levels, Arizona Administrative Code Title 18, Chapter 7, Article 2; the County will excavate and properly dispose of contaminated soil in fiscal year 2014. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of the costs for soil excavation, disposal, and additional sampling.

Landfills – Criteria for Municipal Solid Waste Landfills – Closure and Post-Closure Care, 40 CFR §258 F, requires the implementation, operation, and maintenance of ground water and gas monitoring systems. A review of the County landfills was conducted to ensure compliance with federal regulations. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for the design and construction of additional gas probes and ground water analysis.

Maricopa County also has estimated and reported a pollution remediation obligation in the Risk Management internal service fund financial statements for the current or potential detrimental effects of existing pollution. These obligations are categorized under environmental property damage and environmental liability in Note 16 – Risk Management. At June 30, 2013, the County reported \$4,218,739 of reported but unpaid claims, which is comprised of the following pollution remediation obligations.

Cave Creek Landfill – The County has entered into a Consent Decree with ADEQ to evaluate the Cave Creek Landfill as a source of groundwater contamination. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of mandated testing costs, completion of the remedial action plan, public meetings, and the recommended remediation at the landfill.

Hassayampa Landfill – On July 22, 1987, the Hassayampa Landfill was added to the Superfund National Priorities List by the United States Environmental Protection Agency (EPA), pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), 42 U.S.C. §9605(a)(8), due to suspected groundwater contamination. On February 19, 1988, nine of the major potentially responsible parties (PRP) for the site entered into a Consent Order with the EPA to conduct the Remedial Investigation and Feasibility Study. On August 6, 1992, a Record of Decision was signed and detailed the EPA's selected cleanup remedy, which resulted in the formation of the Hassayampa Steering Committee (HSC). The HSC, an unincorporated association, consists of 11 PRP's that entered into a Unilateral Administrative Order with the EPA on March 30, 1993, to conduct additional investigation activities and to begin remedial design and action activities on the groundwater treatment system and soil cap. In September 1997, a Preliminary Close-Out Report was completed and the EPA certification of the completion of construction of the remedial action was issued in April 1998. The groundwater extraction and treatment system and soil vapor extraction and treatment system will continue to be run by the PRP's until the groundwater and soil meet cleanup levels.

The HSC hires consultants that recommend site actions, meet with regulators, and develop cost estimates for remediation of the Hassayampa Landfill. The County is responsible for 27.78% of the HSC's cost remediation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant.

Durango Complex – In June 2013, radioactive material was discovered during a construction project. The Arizona Radiation Regulatory Agency conducted a radiation survey and concluded the material was no longer radioactive and could be disposed as solid waste. In addition, an unregistered underground storage tank (UST) was discovered at the construction site. Contaminated soils were excavated and samples were tested in accordance with ADEQ UST closure requirements. The results indicated that there was no remaining contamination. The liability accounts for material analysis, cleanup, and removal activities.

CERCLA Cost Recovery Claim – The County, along with numerous other entities, was named as a potential responsible party under the CERCLA, 42 U.S.C. §9607(a). The Notice of Claim was based



## Notes to the Financial Statements

(Continued)

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upon allegations that the County owned the properties which were acquired in the 1970's from a solvent manufacturer. In 2001, the County (and other parties) entered into a Consent Decree with ADEQ.

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

### NOTE 18 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

#### Plan Descriptions

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

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

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

**The Corrections Officer Retirement Plan (CORP)** (Maricopa County Corrections Officers and Administrative Office of the Courts Probation Officers (AOC Probation) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by The Board of Trustees of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

**The Elected Officials Retirement Plan (EORP)** administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium benefit that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Board of Trustees of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. EORP's health insurance premium benefit portion is not administered as its own formal trust. Therefore, in accordance with GASB Statement No. 43, the County is required to disclose certain actuarial information related to the health insurance premium benefit portion that is similar to that of an agent multiple-employer defined benefit plan. However, the Board of Trustees obtains an actuarial valuation for both EORP portions on their statutory basis as cost-sharing plans, and therefore, actuarial information for the County, as a participating government employer, is not available.

## Notes to the Financial Statements

(Continued)

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

### ASRS

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

### PSPRS, CORP, and EORP

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

### **Funding Policy**

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

**Cost-Sharing Plans** - For the year ended June 30, 2013, active ASRS members were required by statute to contribute at the actuarially determined rate of 11.14 percent (10.9 percent for retirement and 0.24 percent for long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 11.14 percent (10.25 percent for retirement, 0.65 percent for health insurance premium benefit, and 0.24 percent for long-term disability) of the members' annual covered payroll. Active EORP members were required by statute to contribute 11.5 percent of the members' annual covered payroll, and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 20.87 percent of the members' annual covered payroll that includes the actuarially set rate of 1.8 percent for the plan's health insurance premium benefit.

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

<u>Year ended June 30</u>	<u>Retirement Fund</u>	<u>Health Benefit Supplement Fund</u>	<u>Long-Term Disability Fund</u>
ASRS:			
2013	\$ 43,714,304	\$ 2,772,127	\$ 1,023,276
2012	40,452,230	2,582,057	983,214
2011	37,189,491	2,435,272	1,031,462
<u>Year ended June 30</u>	<u>Retirement Fund</u>	<u>Health Insurance Premium Benefit</u>	
EORP:			
2013	\$ 8,551,750	\$ 443,646	
2012	8,233,336	461,136	
2011	8,582,605	441,706	

**Agent Plans** - For the year ended June 30, 2013, active PSPRS (Maricopa County Sheriff) members were required by statute to contribute 9.55 percent of the members' annual covered payroll and the County was required to contribute 30.43 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.68 percent of covered payroll. Active PSPRS (Maricopa County Attorney Investigators) members were required by statute to contribute 9.55 percent of the members' annual covered payroll, and the County was required to contribute 49.45 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.80 percent of covered payroll. Active CORP (Maricopa County Corrections Officers) members were required by statute to contribute 8.41 percent of the members' annual covered payroll. In addition, the County was required to contribute 10.84 percent. The aggregate of members' and the County's contributions is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially

## Notes to the Financial Statements

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set at 1.04 percent of covered payroll. Active CORP (AOC Probation) members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 13.12 percent. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.27 percent of covered payroll.

All participating employers in the CORP Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan and, as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available.

**Actuarial methods and assumptions** – The contribution requirements for the year ended June 30, 2013, were established by the June 30, 2011, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on (1) the plans as understood by the County and plans' members and include the types of benefits in force at the valuation date, and (2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for both plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2013 contribution requirements, are as follows:

Actuarial valuation date	June 30, 2011
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	25 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value
Actuarial assumptions:	
Investments rate of return	8.25%
Projected salary increases includes inflation at	5%-8% for PSPRS and CORP 5% for PSPRS and CORP

Annual Pension Cost/OPEB Cost - The County's pension/OPEB cost for the agent plans for the year ended June 30, 2013, and related information follows.

	PSPRS		CORP
	(Sheriff)	(Investigators)	(Corrections)
Pension:			
Annual pension/OPEB cost	\$ 10,308,139	\$ 321,210	\$ 8,774,465
Contributions made	10,308,139	321,210	8,774,465
Health Insurance			
Premium Benefit:			
Annual pension/OPEB cost	\$ 723,728	\$ 14,552	\$ 945,067
Contributions made	723,728	14,552	945,067

## Notes to the Financial Statements (Continued)

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

Plan	Contributions Required and Contributions Made		Net Pension/OPEB Obligation
	Annual Pension/OPEB Cost (APC)	Percentage of APC Contributed	
<b>Year Ended June 30, 2013</b>			
Pension:			
PSPRS (Sheriff)	\$ 10,308,139	100.0%	\$ 0
PSPRS (Investigators)	321,210	100.0%	0
CORP (Corrections)	8,774,465	100.0%	0
Health Insurance			
Premium Benefit:			
PSPRS (Sheriff)	\$ 723,728	100.0%	\$ 0
PSPRS (Investigators)	14,552	100.0%	0
CORP (Corrections)	945,067	100.0%	0
<b>Year Ended June 30, 2012</b>			
Pension:			
PSPRS (Sheriff)	\$ 8,663,626	100.0%	\$ 0
PSPRS (Investigators)	313,766	100.0%	0
CORP (Corrections)	6,453,234	100.0%	0
Health Insurance			
Premium Benefit:			
PSPRS (Sheriff)	\$ 774,910	100.0%	\$ 0
PSPRS (Investigators)	13,759	100.0%	0
CORP (Corrections)	913,646	100.0%	0
<b>Year Ended June 30, 2011</b>			
Pension:			
PSPRS (Sheriff)	\$ 8,245,124	100.0%	\$ 0
PSPRS (Investigators)	232,836	100.0%	0
CORP (Corrections)	5,466,938	100.0%	0
Health Insurance			
Premium Benefit:			
PSPRS (Sheriff)	\$ 749,708	100.0%	\$ 0
PSPRS (Investigators)	15,384	100.0%	0
CORP (Corrections)	846,700	100.0%	0

Funded Status - The funded status of the plans as of the most recent valuation date, June 30, 2013, along with the actuarial assumptions and methods used in those valuations follow. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction for the OPEB portion of the plan, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the OPEB portion of EORP is reported for such purposes as an agent multiple-employer plan. The Board of Trustees obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan, and therefore, actuarial information for the County, as a participating government, is not available.

# Notes to the Financial Statements

## (Continued)

	PSPRS				CORP	
	Sheriff		Investigators		Corrections	
	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit
Actuarial accrued liability (a)	\$350,255,303	\$ 8,938,854	\$ 9,149,797	\$ 140,686	\$293,376,438	\$ 9,974,315
Actuarial value of assets (b)	\$196,884,139	\$ 0	\$ 4,227,762	\$ 0	\$204,776,089	\$ 0
Unfunded actuarial accrued liability (funding excess) (a)-(b)	\$153,371,164	\$ 8,938,854	\$ 4,922,035	\$ 140,686	\$ 88,600,349	\$ 9,974,315
Funded ratio (b)/(a)	56.2%	0.0%	46.2%	0.0%	69.8%	0.0%
Annual covered payroll (c)	\$ 36,253,259	\$36,253,259	\$ 678,993	\$ 678,993	\$ 89,663,578	\$89,663,578
Unfunded actuarial accrued liability as a % of covered payroll [(a)-(b)]/(c)	423.1%	24.7%	724.9%	20.7%	98.8%	11.1%

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

Actuarial valuation date	June 30, 2013
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	24 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value (80%/120% market)
Actuarial assumptions:	
Investment rate of return	8%
Projected salary increases includes inflation at	5% - 9% for PSPRS and 5% - 8.25% for CORP 5% for PSPRS and CORP

### NOTE 19 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2013, were as follows:

Payable from	Payable To		Total Due To
	General Fund	Nonmajor Governmental Funds	
Nonmajor Governmental Funds	\$ 8,771,236	\$ 110,780	\$ 8,882,016
Internal Service Funds	483,311		483,311
Total Due From	\$ 9,254,547	\$ 110,780	\$ 9,365,327

All interfund receivables and payables represent cash deficits that were the result of timing differences from grant revenues received in the subsequent year and cash transfers that had not occurred at June 30, 2013. Interfund transfers – interfund transfers for the year ended June 30, 2013, were as follows:

Transfers Out	Transfers In							Total Transfers Out
	Detention Operations Fund	County Improvement Debt Fund	Detention Capital Projects Fund	General Fund County Improvements Fund	Technology Capital Improvement Fund	Nonmajor Governmental Funds	Internal Service Funds	
General Fund	\$ 170,522,089	\$	\$	\$ 67,171,096	\$	\$ 37,517	\$13,872,818	\$ 251,603,520
Detention Operations Fund			21,958,340			2,500,000	4,085,000	28,543,340
General Fund County Improvements Fund		30,107,786			67,308,317			97,416,103
Detention Capital Projects Fund						26,664,891		26,664,891
Nonmajor Governmental Funds		1,140,444				96,077,276	19,105,304	116,323,024
Total Transfers In	\$170,522,089	\$ 31,248,230	\$ 21,958,340	\$ 67,171,096	\$ 67,308,317	\$ 125,279,684	\$ 37,063,122	\$ 520,550,878

## Notes to the Financial Statements (Continued)

All interfund transfers are budgeted and are used to move revenues from the fund that collects them to the fund that expends them.

The interfund receivables, payables, and transfers by fund are as follows:

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
<b>MAJOR FUNDS</b>				
General Fund	\$ 9,254,547	\$	\$	\$ 251,603,520
Special Revenue Funds				
Detention Operations			170,522,089	28,543,340
Debt Service Funds				
County Improvement Debt			31,248,230	
Capital Projects Funds				
General Fund County Improvements			67,171,096	97,416,103
Detention Capital Projects			21,958,340	26,664,891
Technology Capital Improvement			67,308,317	
<b>NONMAJOR FUNDS</b>				
Special Revenue Funds				
Air Quality Grants		665,500		
Animal Control Field Operations				106,517
Animal Control License/Shelter			13,500	1,033,927
Ballpark Operations				2,186,943
Cactus League Operations			524,722	5,497
Clerk of the Court Grants		233,242		
Correctional Health Grants		16,667		
Environmental Services Environmental Health			5,745	
Flood Control	110,780			53,923,003
Flood Control Grants		110,780		
Human Services Grants		2,883,166		
Library District				10,319,450
Medical Examiner Grants		3,653		
Parks Enhancement			74,668	
Parks Souvenir				74,668
Public Health		3,281,233		
Public Health Fees			30,634	
School Grants		491,410		
Sheriff Grants		493,005		
Sheriff RICO		548,428		
Solid Waste Management			1,138	
Superior Court Grants		86,123		
Transportation Grants		68,809		
Transportation Operations				48,134,797
Debt Service Funds				
Stadium District Debt Service			1,205,497	524,722
Capital Projects Funds				
Detention Technology Capital Improvement			29,164,891	
Flood Control Capital Projects			34,817,699	
Intergovernmental Capital Projects				13,500
Library District Capital Improvement			10,319,450	
Long Term Project Reserve			986,943	
Transportation Capital Projects			48,134,797	
Internal Service Funds				
Risk Management			37,063,122	
Sheriff Warehouse		483,311		
Total	\$ 9,365,327	\$ 9,365,327	\$ 520,550,878	\$ 520,550,878

### NOTE 20 – SUBSEQUENT EVENTS

On August 7, 2013, the Maricopa County Stadium District Board of Directors approved an amendment to the cost-sharing agreement with the Arizona Professional Baseball Team Limited Partnership (Team). As part of this amendment, on August 14, 2013, the Stadium District repaid a total \$5,706,857 in loans payable to the Team.

# Financial Section



## Required Supplementary Information





**Maricopa County  
Required Supplementary Information  
Budgetary Comparison Schedule  
General Fund**

For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 443,983,861	\$ 443,983,861	\$ 441,732,375	\$ (2,251,486)
Licenses and permits	2,213,000	2,213,000	2,363,459	150,459
Intergovernmental	529,609,864	529,630,091	554,591,987	24,961,896
Charges for services	40,162,670	40,162,670	42,389,371	2,226,701
Fines and forfeits	11,270,300	11,270,300	12,374,332	1,104,032
Miscellaneous	3,246,776	3,246,985	10,858,669	7,611,684
Interest income	4,000,000	4,000,000	3,548,026	(451,974)
Total revenues	<u>1,034,486,471</u>	<u>1,034,506,907</u>	<u>1,067,858,219</u>	<u>33,351,312</u>
<b>EXPENDITURES</b>				
General government				
Board of Supervisors	3,272,376	3,272,376	2,860,756	411,620
County Assessor	22,761,278	22,761,278	21,917,028	844,250
County Call Center	1,566,553	1,566,553	1,514,488	52,065
County Managers Office	5,092,291	4,977,967	3,808,479	1,169,488
Elections	20,694,170	20,694,170	18,613,567	2,080,603
Enterprise Technology	9,425,939	9,425,939	8,247,294	1,178,645
Facilities Management	57,102,361	57,102,361	42,932,115	14,170,246
Finance	3,476,572	3,476,572	2,995,023	481,549
General Government	192,672,962	176,982,175	27,586,639	149,395,536
Human Resources	6,612,353	6,612,353	6,175,037	437,316
Internal Audit	1,749,051	1,749,051	1,726,014	23,037
Management and Budget	3,402,002	3,402,002	3,075,321	326,681
Procurement Services	2,481,282	2,481,282	2,267,841	213,441
Recorder	2,191,256	2,191,256	1,755,423	435,833
Research and Reporting	362,280	362,280	316,158	46,122
Treasurer	4,651,628	4,684,503	4,364,591	319,912
Total general government	<u>337,514,354</u>	<u>321,742,118</u>	<u>150,155,774</u>	<u>171,586,344</u>
Public safety				
Adult Probation	50,718,625	50,718,625	50,706,634	11,991
Clerk of Superior Court	32,138,876	32,138,876	28,918,978	3,219,898
Constables	2,738,481	2,758,917	2,672,933	85,984
Correctional Health	3,060,790	3,060,790	3,056,261	4,529
County Attorney	70,118,617	70,118,617	68,883,964	1,234,653
Emergency Management	235,265	235,265	215,719	19,546
Justice Courts	15,933,469	15,894,479	15,892,773	1,706
Juvenile Probation	16,088,443	16,064,230	16,039,435	24,795
Legal Defender	10,382,036	10,327,976	10,331,041	(3,065)

The note to the budgetary comparison schedules is an integral part of this schedule

(continued)

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund (Continued)**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
Public safety (cont.)				
Medical Examiner	\$ 7,553,083	\$ 7,553,083	\$ 7,471,292	\$ 81,791
Office Contract Counsel	28,135,306	33,952,106	32,336,988	1,615,118
Office of Legal Advocate	9,208,322	9,041,435	9,038,547	2,888
Planning and Development	868,232	868,232	828,049	40,183
Public Advocate	6,887,581	6,468,427	6,470,312	(1,885)
Public Defender	33,390,238	33,195,940	33,181,387	14,553
Public Fiduciary	2,954,764	2,954,764	2,677,704	277,060
Sheriff	76,581,858	77,847,319	75,438,210	2,409,109
Superior Courts	76,863,493	76,863,493	75,303,472	1,560,021
Total public safety	<u>443,857,479</u>	<u>450,062,574</u>	<u>439,463,699</u>	<u>10,598,875</u>
Health, welfare and sanitation				
Air Quality	1,163,703	1,163,703	1,144,027	19,676
Animal Care and Control Services	257,903	257,903	257,903	
Environmental Services	4,041,367	4,041,367	3,938,669	102,698
Health Care Programs	229,045,053	229,045,053	227,093,586	1,951,467
Human Services	2,360,912	2,360,912	2,319,495	41,417
Public Health	10,873,279	10,873,279	10,800,950	72,329
Waste Resources and Recycling	2,694,923	2,694,923	2,538,950	155,973
Total health, welfare and sanitation	<u>250,437,140</u>	<u>250,437,140</u>	<u>248,093,580</u>	<u>2,343,560</u>
Culture and recreation				
Parks and Recreation	1,788,769	1,788,769	1,069,241	719,528
Education				
Superintendent of Schools	2,076,394	2,258,780	2,247,185	11,595
Total expenditures	<u>1,035,674,136</u>	<u>1,026,289,381</u>	<u>841,029,479</u>	<u>185,259,902</u>
Excess of revenues over expenditures	<u>(1,187,665)</u>	<u>8,217,526</u>	<u>226,828,740</u>	<u>218,611,214</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in				
Transfers out	(246,245,295)	(255,650,486)	(251,603,520)	4,046,966
Total other financing uses	<u>(246,245,295)</u>	<u>(255,650,486)</u>	<u>(251,603,520)</u>	<u>4,046,966</u>
Net change in fund balances	(247,432,960)	(247,432,960)	(24,774,780)	222,658,180
Fund balance at beginning of year	247,432,960	247,432,960	302,935,091	55,502,131
Change in nonspendable resources:				
Decrease in inventories			(329,684)	(329,684)
Fund balance at end of year	<u>\$</u>	<u>\$</u>	<u>\$ 277,830,627</u>	<u>\$ 277,830,627</u>

The note to the budgetary comparison schedules is an integral part of this schedule.

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Detention Operations Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Taxes	\$ 121,452,195	\$ 121,452,195	\$ 124,595,909	\$ 3,143,714
Intergovernmental			1,281,403	1,281,403
Charges for services	31,802,121	31,802,121	29,059,715	(2,742,406)
Interest income	1,800,000	1,800,000	1,431,697	(368,303)
Miscellaneous	33,672	33,672	280,416	246,744
Total revenues	<u>155,087,988</u>	<u>155,087,988</u>	<u>156,649,140</u>	<u>1,561,152</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	381,748,288	372,166,524	303,983,580	68,182,944
Capital outlay	2,210,902	5,207,666	2,908,337	2,299,329
Total expenditures	<u>383,959,190</u>	<u>377,374,190</u>	<u>306,891,917</u>	<u>70,482,273</u>
Deficiency of revenues under expenditures	<u>(228,871,202)</u>	<u>(222,286,202)</u>	<u>(150,242,777)</u>	<u>72,043,425</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	170,497,876	170,522,089	170,522,089	
Transfers out	(21,958,340)	(28,543,340)	(28,543,340)	
Total other financing sources	<u>148,539,536</u>	<u>141,978,749</u>	<u>141,978,749</u>	
Net change in fund balances	(80,331,666)	(80,307,453)	(8,264,028)	72,043,425
Fund balance at beginning of year	80,331,666	80,331,666	77,853,457	(2,478,209)
Change in nonspendable resources:				
Decrease in inventories			(28,286)	(28,286)
Fund balance at end of year	<u>\$</u>	<u>\$ 24,213</u>	<u>\$ 69,561,143</u>	<u>\$ 69,536,930</u>

The note to the budgetary comparison schedules is an integral part of this schedule

**Maricopa County**  
**Required Supplementary Information**  
**Note to Budgetary Comparison Schedules**  
June 30, 2013

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**NOTE 1 - BUDGETARY BASIS OF ACCOUNTING**

Budgeting and Budgetary Control

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

Essentially, the County prepares its budget on the same modified accrual basis of accounting used to record actual revenues and expenditures. However, in the General Fund, the County records capital outlay expenditures by the expenditure function and department.

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, with the exception of the following funds: Accommodation Schools, Housing Authority, Street Lighting District, Special Assessment, and the Special Improvement Districts funds. In accordance with GASB Statement No. 34, budgetary comparison schedules should be presented in the required supplementary information for only the General Fund and for each major Special Revenue Fund. Formal budget integration is not employed for the Internal Service Funds because effective budgetary control is alternatively achieved through capability of cost recovery. Budgeted amounts are reported as originally adopted and as amended by authorization from the Board of Supervisors. All budget adjustments with the exception of the Judicial Branch, which includes Adult Probation, Justice Courts, Juvenile Probation and Superior Court, require authorization from the Board of Supervisors. The Judicial Branch appropriations can be moved between the Judicial Branch departments by fund, as requested and approved by the Presiding Judge, without further Board approval. Budgeted appropriations include expenditures and transfers out. Expenditures and transfers out may not legally exceed appropriations at the department level. With the exception of the General Fund, each fund includes only one department.

**Maricopa County**  
**Required Supplementary Information**  
**Schedule of Agent Retirement Plans' Funding Progress**  
June 30, 2013

**Public Safety Personnel Retirement System**

Actuarial Valuation Date	(1) Actuarial value of assets	(2) Actuarial accrued liability	(3) Unfunded actuarial accrued liability (UAAL) (2)-(1)	(4) Funded ratio (1)/(2)	(5) Annual covered payroll	(6) UAAL as a percentage of covered payroll (3)/(5)
<b>Sheriff</b>						
Pension						
6/30/2013	\$ 196,884,139	\$ 350,255,303	\$ 153,371,164	56.2%	\$ 36,253,259	423.1%
6/30/2012	197,115,792	339,997,849	142,882,057	58.0%	37,558,838	380.4%
6/30/2011	196,391,900	311,167,927	114,776,027	63.1%	39,073,987	293.7%
Health Insurance Premium Benefit						
6/30/2013	\$ 0	\$ 8,938,854	\$ 8,938,854	0.0%	\$ 36,253,259	24.7%
6/30/2012	0	8,649,614	8,649,614	0.0%	37,558,838	23.0%
6/30/2011	0	8,648,070	8,648,070	0.0%	39,073,987	22.1%

**Investigators**

Pension						
6/30/2013	\$ 4,227,762	\$ 9,149,797	\$ 4,922,035	46.2%	\$ 678,993	724.9%
6/30/2012	3,926,787	8,963,566	5,036,779	43.8%	840,022	599.6%
6/30/2011	4,012,324	8,233,625	4,221,301	48.7%	733,293	575.7%
Health Insurance Premium Benefit						
6/30/2013	\$ 0	\$ 140,686	\$ 140,686	0.0%	\$ 678,993	20.7%
6/30/2012	0	160,820	160,820	0.0%	840,022	19.1%
6/30/2011	0	150,045	150,045	0.0%	733,293	20.5%

**Corrections Officer Retirement Plan**

Actuarial Valuation Date	(1) Actuarial value of assets	(2) Actuarial accrued liability	(3) Unfunded actuarial accrued liability (UAAL) (2)-(1)	(4) Funded ratio (1)/(2)	(5) Annual covered payroll	(6) UAAL as a percentage of covered payroll (3)/(5)
<b>Correction Officers</b>						
Pension						
6/30/2013	\$ 204,776,089	\$ 293,376,438	\$ 88,600,349	69.8%	\$ 89,663,578	98.8%
6/30/2012	194,081,165	275,304,660	81,223,495	70.5%	86,771,260	93.6%
6/30/2011	187,197,363	243,490,591	56,293,228	76.9%	82,423,468	68.3%
Health Insurance Premium Benefit						
6/30/2013	\$ 0	\$ 9,974,315	\$ 9,974,315	0.0%	\$ 89,663,578	11.1%
6/30/2012	0	9,289,383	9,289,383	0.0%	86,771,260	10.7%
6/30/2011	0	9,629,968	9,629,968	0.0%	82,423,468	11.7%

See accompanying note to the schedule of agent retirement plans' funding status.

**Maricopa County**  
**Required Supplementary Information**  
**Note to Schedule of Agent Retirement Plans' Funding Progress**  
June 30, 2013

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**NOTE 1 – ACTUARIAL INFORMATION AVAILABLE**

EORP's health insurance premium benefit portion is not administered as its own formal trust. Therefore, in accordance with GASB Statement No. 43, the County is required to disclose certain actuarial information related to the health insurance premium benefit portion that is similar to that of an agent multiple-employer defined benefit plan. However, the Board of Trustees obtains an actuarial valuation for both EORP pension and health insurance premium benefit on their statutory basis as cost-sharing plans, and therefore, actuarial information for the County, as a participating government employer, is not available.

All participating employers in the CORP Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan and, as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information for the County, as a participating government, is not available.

**Maricopa County**  
**Required Supplementary Information**  
**Modified Approach for Infrastructure Assets**  
For the Fiscal Year Ended June 30, 2013

Condition Rating of Maricopa County  
Roadway System

Percentage of Lane Miles in Very Good or Excellent Condition (71-100)					
	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Roadway System	88%	88%	87%	87%	86%
Percentage of Lane Miles in Substandard Condition < 55					
	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Roadway System	1%	1%	1%	1%	1%
Comparison of Estimated to Actual Maintenance/Preservation					
	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Estimated	\$ 13,676,976	\$ 34,788,600	\$ 24,225,831	\$ 33,256,730	\$ 10,343,500
Actual	\$ 11,930,482	\$ 30,800,046	\$ 29,714,126	\$ 26,678,268	\$ 12,525,108

The condition of road pavement is measured using the Maricopa County Department of Transportation (MCDOT) Road Management System (RMS), which is based on weighted averages of nine distress factors of the pavement surface. The RMS used a measurement scale to evaluate the Pavement Condition Rating (PCR) ranging from zero for a failed pavement to 100 for a pavement in perfect condition. The PCR index is used to classify roads in very good or excellent condition (71-100), good condition (55-70), and substandard condition (less than 55). It is the County's policy to maintain at least 75% of the roadways at a very good or excellent condition level. No more than 5% should be in a substandard condition. Pavement condition assessments are determined annually for all arterial roads and approximately one-half of the local roads are inspected annually.

Condition Rating of Maricopa County  
Bridge System

Percentage of Bridges with a Sufficiency Rating >= 70					
	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Bridge System	99%	99%	99%	99%	97%
Percentage of Bridges with a Sufficiency Rating < 50					
	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Bridge System	0%	0%	0%	0%	0%
Comparison of Estimated to Actual Maintenance/Preservation					
	FY 2013	FY 2012	FY 2011	FY 2010	FY 2009
Estimated	\$ 87,500	\$5,610,000	\$4,517,000	\$1,730,000	\$2,820,000
Actual	\$ 203,990	\$5,472,568	\$2,150,411	\$ 966,743	\$ 955,766

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).





# 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** — (Fund 509) Accounts for the maintenance and operations of the accommodation schools.

**Adult Probation Fees** — (Fund 201) Collects the fees assessed to persons placed on probation in the Superior Court per A.R.S. §13-901. Monies collected are used to supplement County General Fund appropriations for the compensation costs of probation officers who provide pre-sentence investigations (A.R.S. §12-267).

**Adult Probation Grants** — (Fund 211) Revenues consist of grant funds that are used for domestic violence, women's treatment programs, gang prevention and criminal justice records improvement.

**Air Quality Fees** — (Fund 504) Air Quality works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Permit revenue authorized by A.R.S. §49-480 is the funding source.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

**County Attorney RICO** — (Fund 213) Accounts for the funds provided by the sale of confiscated property pursuant to A.R.S. §13-2314.03. Operated by the County Attorney, RICO consists of all the activity of the Anti-Racketeering Program.

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

**Court Document Retrieval** — (Fund 205) Accounts for the collection of an additional filing or appearance fee, not to exceed five dollars, to be used to defray the cost of converting the Clerk of Superior Court's document storage and retrieval system to micrographics or computer automation as established by A.R.S. §12-284.01.

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

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

**Diversion** — (Fund 220) Establishes the ability of counties to offer special supervision programs for non-violent offenders in order to divert them from incarceration (A.R.S. §11-361). Funds are used to provide alternatives to criminal prosecution to appropriate offenders so that they can receive drug rehabilitation services without the cost of prosecution.

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

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

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

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

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

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

## Maricopa County

### Listing of Nonmajor Governmental Funds (Continued)

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

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

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

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

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

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

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

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

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

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

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

**Justice Courts Special Revenue** — (Fund 245) Established for the purpose of defraying expenses of justice court services by providing improvements in court technology, operations and facilities to enable the courts to respond quickly to changing statutory and case processing needs. Operations are funded by an \$18 user's charge to be added to the Defensive Driving School Diversion Fee as of March 1, 1998.

**Juvenile Probation Diversion** — (Fund 275) The Juvenile Probation Diversion fund was established by A.R.S. §11-537 and consists of diversion fees that are collected pursuant to A.R.S. §8-321(N). The monies shall be used at the discretion of the county attorney for administering county community based alternative programs that are established pursuant to A.R.S. §8-321.

**Juvenile Probation Grants** — (Fund 227) Accounts for the grant funds that are utilized for the child nutrition program, family counseling and safe schools program.

**Juvenile Probation Special Fees** — (Fund 228) This fund was established by A.R.S. §12-268 to account for juvenile probation fees collected and used for the purpose of supplementing County General Fund appropriations for the compensation of personnel of the Juvenile Court.

**Juvenile Restitution** — (Fund 229) Pursuant to A.R.S. §8-346, the fund was established for the payment of restitution in juvenile delinquency proceedings. This fund consists of state and local appropriations, gifts, devices and donations from any public or private source.

**Lake Pleasant Recreation Services** — (Fund 240) Provides the public with positive leisure opportunities in a safe, accessible and efficient manner through quality development and programming while conserving and protecting unique and environmentally sensitive areas.

## Maricopa County

### Listing of Nonmajor Governmental Funds (Continued)

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**Law Library Fees** — (Fund 261) Established by A.R.S. §12-305 to account for a portion of the fees collected by the Clerk of Superior Court to be used for the purchase of books for the county law library.

**Legal Defender Fill the Gap** — (Fund 263) Legal Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by counties for the processing of criminal cases by the county public defender, legal defender and contract indigent defense counsel in each county.

**Library District** — (Fund 244) Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy.

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

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

**Officer Safety Equipment** — (Fund 206) Accounts for the assessments that are received by the County for investigations or issued citations pursuant to A.R.S. §12-116.04. The monies in the fund should be used to supplement, not supplant, monies available for officer safety equipment.

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

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

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

**Parks Enhancement** — (Fund 241) Accounts for park and recreation revenues and expenditures associated with enhancing parks and recreation programs pursuant to A.R.S. §11-941.

**Parks Souvenir** — (Fund 239) Accounts for sales proceeds of sundry items at the Maricopa County Parks.

**Parks Spur Cross Ranch Conservation** — (Fund 225) Accounts for the money collected from a Town imposed ½% transaction privilege tax for the operation of the County park (A.R.S. §11-941). The Town was to commence collection of the tax by December 1, 2000.

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

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

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

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

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

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

# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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

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

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

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

**School Transportation** — (Fund 780) Established by A.R.S. §15-1001 to account for transportation aid for the transportation of children from unorganized territory to school districts within the County.

**Sheriff Donations** — (Fund 203) Accounts for and segregates funds to be used in support of mandated functions. Funding is provided by non-specific donations and proceeds from the sale of donated items.

**Sheriff Grants** — (Fund 251) Accounts for grant and intergovernmental funds that support and enhance Sheriff Office activities.

**Sheriff Jail Enhancement** — (Fund 214) Accounts for and segregates enhancements to County jail facilities and operations pursuant to A.R.S. §41-2401.

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

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

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

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

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

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

**Superior Court Grants** — (Fund 238) Grant funds are used for drug enforcement accounting, court appointed special advocates and case processing assistance. This fund was previously named Trial Court Grants.

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

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

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

# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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

**Victim Compensation Interest** — (Fund 269) Established as authorized by A.R.S. §11-538 consisting of monies that are distributed pursuant to A.R.S. §12-286 (75 percent of the interest earned on restitution monies that are received in trust). The County Attorney shall use monies in the fund to assist eligible victims of crime with medical, counseling and funeral expenses and lost wages.

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

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

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

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

### Debt Service Funds

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

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

### Capital Projects Funds

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

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

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

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

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

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

**Transportation Capital Projects** — (Fund 234) Established administratively as a capital project fund to track capital project activity of the County Transportation Department. Funding is provided by a reimbursement transfer from the Transportation Fund that derives its funding from the State Highways User's Tax.





**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
June 30, 2013

	SPECIAL REVENUE FUNDS					
	Accommodation Schools	Adult Probation Fees	Adult Probation Grants	Air Quality Fees	Air Quality Grants	Animal Control Field Operations
<b>ASSETS</b>						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer	2,541,957	1,681,154	48,870	8,156,114		1,223,226
Receivables		1,929		9,179		1,383
Due from other funds						
Due from other governmental units			214,906		861,452	
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
<b>Total assets</b>	<b>\$ 2,541,957</b>	<b>\$ 1,683,083</b>	<b>\$ 263,776</b>	<b>\$ 8,165,293</b>	<b>\$ 861,452</b>	<b>\$ 1,224,609</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$ 125,206	\$ 62,349	\$ 84,009	\$ 38,846	\$ 190,942	\$ 8,973
Employee compensation payable		897	36,853	127,793	20,617	35,850
Accrued liabilities						
Due to other funds					665,500	
Interest payable						
Notes payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue			194,312		206,320	
Deposits held for other parties						
<b>Total liabilities</b>	<b>125,206</b>	<b>63,246</b>	<b>315,174</b>	<b>166,639</b>	<b>1,083,379</b>	<b>44,823</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	2,416,751	1,619,837		7,998,654		1,179,786
Committed						
Assigned						
Unassigned			(51,398)		(221,927)	
<b>Total fund balances</b>	<b>2,416,751</b>	<b>1,619,837</b>	<b>(51,398)</b>	<b>7,998,654</b>	<b>(221,927)</b>	<b>1,179,786</b>
<b>Total liabilities and fund balances</b>	<b>\$ 2,541,957</b>	<b>\$ 1,683,083</b>	<b>\$ 263,776</b>	<b>\$ 8,165,293</b>	<b>\$ 861,452</b>	<b>\$ 1,224,609</b>

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
\$	\$ 2,680	\$ 83,974	\$	\$	\$ 300	\$
1,095,173	4,183,523 4,656	10,515,028 12,539	4,426,093 5,287	161,795	311,356	739,762 883
	30,915			1,715,068		
		48,591				
<u>\$ 1,095,173</u>	<u>\$ 4,221,774</u>	<u>\$ 10,660,132</u>	<u>\$ 4,431,380</u>	<u>\$ 1,876,863</u>	<u>\$ 311,656</u>	<u>\$ 740,645</u>
\$ 138,182 9,312	\$ 117,353 85,194 26	\$ 113,353 6,592	\$ 910	\$ 1,272,485 6,628	\$ 2,624 3,238	\$
				892,044		
<u>147,494</u>	<u>202,573</u>	<u>119,945</u>	<u>910</u>	<u>2,171,157</u>	<u>5,862</u>	
947,679	30,915 3,988,286	10,540,187	4,430,470		305,794	740,645
<u>947,679</u>	<u>4,019,201</u>	<u>10,540,187</u>	<u>4,430,470</u>	<u>(294,294)</u> <u>(294,294)</u>	<u>305,794</u>	<u>740,645</u>
<u>\$ 1,095,173</u>	<u>\$ 4,221,774</u>	<u>\$ 10,660,132</u>	<u>\$ 4,431,380</u>	<u>\$ 1,876,863</u>	<u>\$ 311,656</u>	<u>\$ 740,645</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by County Treasurer	317,058	731,558	1,038,984		547,242
Receivables			872		
Due from other funds					
Due from other governmental units				233,243	
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
<b>Total assets</b>	<b>\$ 317,058</b>	<b>\$ 731,558</b>	<b>\$ 1,039,856</b>	<b>\$ 233,243</b>	<b>\$ 547,242</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$	\$ 4,692	\$ 166,558	\$	\$
Employee compensation payable		33,507	31,403	3,724	
Accrued liabilities					
Due to other funds				233,242	
Interest payable					
Notes payable					
Special assessment debt with governmental commitment					
Advances					
Deferred revenue					
Deposits held for other parties					
<b>Total liabilities</b>		<b>38,199</b>	<b>197,961</b>	<b>236,966</b>	
<b>Fund balances:</b>					
Nonspendable					
Restricted	317,058	693,359	841,895		547,242
Committed					
Assigned					
Unassigned				(3,723)	
<b>Total fund balances</b>	<b>317,058</b>	<b>693,359</b>	<b>841,895</b>	<b>(3,723)</b>	<b>547,242</b>
<b>Total liabilities and fund balances</b>	<b>\$ 317,058</b>	<b>\$ 731,558</b>	<b>\$ 1,039,856</b>	<b>\$ 233,243</b>	<b>\$ 547,242</b>

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	County School Indirect Cost	Court Document Retrieval	Criminal Justice Enhancement
\$	\$	\$	\$ 3,156,205	\$	\$	\$
	581,871	1,563,150	4,599,254	989,663 998	720,550 697	439,775
16,667		472,580				
		92,210				
<u>\$ 16,667</u>	<u>\$ 581,871</u>	<u>\$ 2,127,940</u>	<u>\$ 7,755,459</u>	<u>\$ 990,661</u>	<u>\$ 721,247</u>	<u>\$ 439,775</u>
\$	\$	\$	\$	\$	\$	\$
	27,154	456 75,977	29,287	2,821 16,672	17,552	27,031
16,667						
4,167		2,152,683				
			3,755,442			
<u>20,834</u>	<u>27,154</u>	<u>2,229,116</u>	<u>3,784,729</u>	<u>19,493</u>	<u>17,552</u>	<u>27,031</u>
	554,717		3,970,730	971,168	703,695	412,744
(4,167)		(101,176)				
<u>(4,167)</u>	<u>554,717</u>	<u>(101,176)</u>	<u>3,970,730</u>	<u>971,168</u>	<u>703,695</u>	<u>412,744</u>
<u>\$ 16,667</u>	<u>\$ 581,871</u>	<u>\$ 2,127,940</u>	<u>\$ 7,755,459</u>	<u>\$ 990,661</u>	<u>\$ 721,247</u>	<u>\$ 439,775</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	SPECIAL REVENUE FUNDS					
	Del Webb Special Revenue	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs	Emergency Management
<b>ASSETS</b>						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer	514,735	2,685,908	95,187	2,062,953	4,473	98,148
Receivables	615	3,125				
Due from other funds						
Due from other governmental units						41,376
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
<b>Total assets</b>	<b>\$ 515,350</b>	<b>\$ 2,689,033</b>	<b>\$ 95,187</b>	<b>\$ 2,062,953</b>	<b>\$ 4,473</b>	<b>\$ 139,524</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$	\$ 12,426	\$	\$	\$	\$ 1,827
Employee compensation payable		31,409				9,091
Accrued liabilities						
Due to other funds						
Interest payable						
Notes Payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue				2,062,953		171,891
Deposits held for other parties						
<b>Total liabilities</b>		<b>43,835</b>		<b>2,062,953</b>		<b>182,809</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	515,350	2,645,198	95,187		4,473	
Committed						
Assigned						
Unassigned						(43,285)
<b>Total fund balances</b>	<b>515,350</b>	<b>2,645,198</b>	<b>95,187</b>		<b>4,473</b>	<b>(43,285)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 515,350</b>	<b>\$ 2,689,033</b>	<b>\$ 95,187</b>	<b>\$ 2,062,953</b>	<b>\$ 4,473</b>	<b>\$ 139,524</b>

SPECIAL REVENUE FUNDS

Environmental Services Environmental Health	Expedited Child Support	Flood Control	Flood Control Grants	General Government Grants	Housing Authority	Human Services Grants
\$ 1,050	\$	\$ 360	\$	\$	\$ 2,404,126	\$ 200
8,519,951	468,316	41,615,424		313,591		
9,202		1,485,774			1,046,073	
		110,780				
		3,226	171,060			6,833,112
		387,282				
					180,128	
		731			2,525,141	
<u>\$ 8,530,203</u>	<u>\$ 468,316</u>	<u>\$ 43,603,577</u>	<u>\$ 171,060</u>	<u>\$ 313,591</u>	<u>\$ 6,155,468</u>	<u>\$ 6,833,312</u>
\$ 60,874	\$ 32,002	\$ 2,166,989	\$ 60,280	\$ 50,002	\$ 839,773	\$ 2,565,793
226,980		228,950		744	86,076	244,743
		18,513				102
			110,780			2,883,166
					54,561	
		911,860		263,591	92,666	2,838,606
					210,382	
<u>287,854</u>	<u>32,002</u>	<u>3,326,312</u>	<u>171,060</u>	<u>314,337</u>	<u>1,283,458</u>	<u>8,532,410</u>
		387,282				
	436,314	39,889,983			4,872,010	
8,242,349						
				(746)		(1,699,098)
<u>8,242,349</u>	<u>436,314</u>	<u>40,277,265</u>		<u>(746)</u>	<u>4,872,010</u>	<u>(1,699,098)</u>
<u>\$ 8,530,203</u>	<u>\$ 468,316</u>	<u>\$ 43,603,577</u>	<u>\$ 171,060</u>	<u>\$ 313,591</u>	<u>\$ 6,155,468</u>	<u>\$ 6,833,312</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	SPECIAL REVENUE FUNDS					
	Inmate Health Services	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue
<b>ASSETS</b>						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer	413,888	6,998,329	2,729,687	1,125,498	299,591	601,162
Receivables		7,837	3,106	1,278		795
Due from other funds						
Due from other governmental units						
Inventories						
Miscellaneous	14,123	582,051				
Cash and investments held by trustee – restricted						
<b>Total assets</b>	<b>\$ 428,011</b>	<b>\$ 7,588,217</b>	<b>\$ 2,732,793</b>	<b>\$ 1,126,776</b>	<b>\$ 299,591</b>	<b>\$ 601,957</b>
<b>LIABILITIES AND FUND BALANCES</b>						
<b>Liabilities:</b>						
Accounts payable	\$	\$ 242,029	\$ 5,295	\$ 24,303	\$ 54,213	\$ 18,163
Employee compensation payable		77,049	9,051	2,821		
Accrued liabilities		356				
Due to other funds						
Interest payable						
Notes payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue						
Deposits held for other parties						
<b>Total liabilities</b>		<b>319,434</b>	<b>14,346</b>	<b>27,124</b>	<b>54,213</b>	<b>18,163</b>
<b>Fund balances:</b>						
Nonspendable						
Restricted	428,011	7,268,783	2,718,447	1,099,652	245,378	583,794
Committed						
Assigned						
Unassigned						
<b>Total fund balances</b>	<b>428,011</b>	<b>7,268,783</b>	<b>2,718,447</b>	<b>1,099,652</b>	<b>245,378</b>	<b>583,794</b>
<b>Total liabilities and fund balances</b>	<b>\$ 428,011</b>	<b>\$ 7,588,217</b>	<b>\$ 2,732,793</b>	<b>\$ 1,126,776</b>	<b>\$ 299,591</b>	<b>\$ 601,957</b>



SPECIAL REVENUE FUNDS

Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District
\$	\$	\$	\$	\$ 910	\$	\$	\$ 6,070
791,716	483,483	1,315,924	59,367	1,749,832	2,158,628	2,320	7,596,240
896		1,497		2,137	2,463		483,412
	194,312						
<u>\$ 792,612</u>	<u>\$ 677,795</u>	<u>\$ 1,317,421</u>	<u>\$ 59,367</u>	<u>\$ 1,752,879</u>	<u>\$ 2,161,091</u>	<u>\$ 2,320</u>	<u>\$ 8,085,722</u>
\$	\$ 25,766	\$	\$ 294	\$ 86,382	\$ 131,447	\$	\$ 2,457,730
5,142	56,225			13,912			157,173
	792,517						315,830
<u>5,142</u>	<u>874,508</u>		<u>294</u>	<u>100,294</u>	<u>131,447</u>		<u>2,930,733</u>
787,470		1,317,421	59,073	1,652,585	2,029,644	2,320	5,154,989
	(196,713)						
<u>787,470</u>	<u>(196,713)</u>	<u>1,317,421</u>	<u>59,073</u>	<u>1,652,585</u>	<u>2,029,644</u>	<u>2,320</u>	<u>5,154,989</u>
<u>\$ 792,612</u>	<u>\$ 677,795</u>	<u>\$ 1,317,421</u>	<u>\$ 59,367</u>	<u>\$ 1,752,879</u>	<u>\$ 2,161,091</u>	<u>\$ 2,320</u>	<u>\$ 8,085,722</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	SPECIAL REVENUE FUNDS				
	Library District Grants	Medical Examiner Grants	Officer Safety Equipment	Palo Verde	Parks Donations
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by County Treasurer	107,561		88,191	511,207	686,606
Receivables				602	820
Due from other funds					
Due from other governmental units		8,209			
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
<b>Total assets</b>	<b>\$ 107,561</b>	<b>\$ 8,209</b>	<b>\$ 88,191</b>	<b>\$ 511,809</b>	<b>\$ 687,426</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Accounts payable	\$ 1,115	\$ 1,753	\$	\$ 10,127	\$ 1,444
Employee compensation payable				4,393	
Accrued liabilities					
Due to other funds		3,653			
Interest payable					
Notes payable					
Special assessment debt with governmental commitment					
Advances					
Deferred revenue	106,446	2,803			
Deposits held for other parties					
<b>Total liabilities</b>	<b>107,561</b>	<b>8,209</b>		<b>14,520</b>	<b>1,444</b>
<b>Fund balances:</b>					
Nonspendable					
Restricted			88,191	497,289	685,982
Committed					
Assigned					
Unassigned					
<b>Total fund balances</b>			<b>88,191</b>	<b>497,289</b>	<b>685,982</b>
<b>Total liabilities and fund balances</b>	<b>\$ 107,561</b>	<b>\$ 8,209</b>	<b>\$ 88,191</b>	<b>\$ 511,809</b>	<b>\$ 687,426</b>

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
\$ 200	\$	\$	\$ 500	\$	\$	\$
3,657,597 4,017	30,515	249,567	4,416,452 3,216	333,697	464,393	16,233
<u>\$ 3,661,814</u>	<u>\$ 30,515</u>	<u>\$ 249,567</u>	<u>\$ 4,420,168</u>	<u>\$ 333,697</u>	<u>\$ 464,393</u>	<u>\$ 16,233</u>
\$ 163,870 54,002	\$ 3,839 734	\$ 891	\$ 329,015 140,295 1,500	\$ 5,001	\$ 8,186 10,201	\$ 10,363 5,038
217,872	4,573	891	368,732 839,542	5,001	18,387	5,870 21,271
3,443,942	25,942	248,676	3,580,626	328,696	446,006	(5,038)
<u>3,443,942</u>	<u>25,942</u>	<u>248,676</u>	<u>3,580,626</u>	<u>328,696</u>	<u>446,006</u>	<u>(5,038)</u>
<u>\$ 3,661,814</u>	<u>\$ 30,515</u>	<u>\$ 249,567</u>	<u>\$ 4,420,168</u>	<u>\$ 333,697</u>	<u>\$ 464,393</u>	<u>\$ 16,233</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants
<b>ASSETS</b>						
Cash in bank and on hand	\$	\$	\$ 5,200	\$	\$	\$
Cash and investments held by County Treasurer	308,389		5,796,160	4,797,323	339,265	
Receivables			6,659	5,256		
Due from other funds						
Due from other governmental units		10,152,283				2,144,770
Inventories		775,054	79,719			
Miscellaneous Cash and investments held by trustee – restricted						
<b>Total assets</b>	<b>\$ 308,389</b>	<b>\$10,927,337</b>	<b>\$ 5,887,738</b>	<b>\$ 4,802,579</b>	<b>\$ 339,265</b>	<b>\$ 2,144,770</b>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$ 10,445	\$ 2,684,828	\$ 69,875	\$ 185,497	\$ 7,155	\$ 481,684
Employee compensation payable	764	351,908	44,834	32,562	2,285	98,308
Accrued liabilities						
Due to other funds		3,281,233				491,410
Interest payable						
Notes payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue		8,244,473				1,205,996
Deposits held for other parties						
<b>Total liabilities</b>	<b>11,209</b>	<b>14,562,442</b>	<b>114,709</b>	<b>218,059</b>	<b>9,440</b>	<b>2,277,398</b>
Fund balances:						
Nonspendable		775,054	79,719			
Restricted	297,180		5,693,310	4,584,520	329,825	
Committed						
Assigned						
Unassigned		(4,410,159)				(132,628)
<b>Total fund balances</b>	<b>297,180</b>	<b>(3,635,105)</b>	<b>5,773,029</b>	<b>4,584,520</b>	<b>329,825</b>	<b>(132,628)</b>
<b>Total liabilities and fund balances</b>	<b>\$ 308,389</b>	<b>\$10,927,337</b>	<b>\$ 5,887,738</b>	<b>\$ 4,802,579</b>	<b>\$ 339,265</b>	<b>\$ 2,144,770</b>

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service
\$	\$	\$ 11,865	\$	\$	\$
164,427	126,590		1,911,005		175,183
		1,440,772			
				583,554	
<u>\$ 164,427</u>	<u>\$ 126,590</u>	<u>\$ 1,452,637</u>	<u>\$ 1,911,005</u>	<u>\$ 583,554</u>	<u>\$ 175,183</u>
\$ 8,842	\$	\$ 345,655 61,372	\$ 76,101	\$ 42,737	\$ 1,320
		493,005		548,428	
		1,002,915			
<u>8,842</u>		<u>1,902,947</u>	<u>76,101</u>	<u>591,165</u>	<u>1,320</u>
155,585	126,590		1,834,904		173,863
		(450,310)		(7,611)	
<u>155,585</u>	<u>126,590</u>	<u>(450,310)</u>	<u>1,834,904</u>	<u>(7,611)</u>	<u>173,863</u>
<u>\$ 164,427</u>	<u>\$ 126,590</u>	<u>\$ 1,452,637</u>	<u>\$ 1,911,005</u>	<u>\$ 583,554</u>	<u>\$ 175,183</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	SPECIAL REVENUE FUNDS					
	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Fill the Gap	Superior Court Grants	Superior Court Special Revenue	Taxpayer Information
<b>ASSETS</b>						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer	142,469	3,068,905	494,829		1,908,371	501,416
Receivables					1,899	
Due from other funds						
Due from other governmental units				204,083		
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
<b>Total assets</b>	<u>\$ 142,469</u>	<u>\$ 3,068,905</u>	<u>\$ 494,829</u>	<u>\$ 204,083</u>	<u>\$ 1,910,270</u>	<u>\$ 501,416</u>
<b>LIABILITIES AND FUND BALANCES</b>						
Liabilities:						
Accounts payable	\$	\$	\$	39,186	\$ 238,997	\$
Employee compensation payable			30,307	21,740		
Accrued liabilities						
Due to other funds				86,123		
Interest payable						
Notes Payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue				141,602		
Deposits held for other parties						
<b>Total liabilities</b>			<u>30,307</u>	<u>288,651</u>	<u>238,997</u>	
Fund balances:						
Nonspendable						
Restricted	142,469	3,068,905	464,522		1,671,273	501,416
Committed						
Assigned						
Unassigned				(84,568)		
<b>Total fund balances</b>	<u>142,469</u>	<u>3,068,905</u>	<u>464,522</u>	<u>(84,568)</u>	<u>1,671,273</u>	<u>501,416</u>
<b>Total liabilities and fund balances</b>	<u>\$ 142,469</u>	<u>\$ 3,068,905</u>	<u>\$ 494,829</u>	<u>\$ 204,083</u>	<u>\$ 1,910,270</u>	<u>\$ 501,416</u>

SPECIAL REVENUE FUNDS

Transportation Grants	Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
\$	\$ 550	\$	\$	\$	\$	\$ 150	\$ 5,674,340
	25,971,753	789,775	1,444,134	97,400	524,832	788,996	189,230,748
	68,264	942	1,725			965	3,180,998
							110,780
161,007	15,916,763					1,128,718	41,913,607
	1,107,158						2,380,128
							1,500,657
							2,525,872
<u>\$ 161,007</u>	<u>\$ 43,064,488</u>	<u>\$ 790,717</u>	<u>\$ 1,445,859</u>	<u>\$ 97,400</u>	<u>\$ 524,832</u>	<u>\$ 1,918,829</u>	<u>\$246,517,130</u>
\$ 92,198	\$ 4,874,640	\$ 5	\$	\$	\$	\$ 373,246	\$ 21,260,438
1,040	431,973					1,178	3,010,505
	2,736,699						2,757,196
68,809							8,882,016
							54,561
							22,022,239
43,962							3,965,824
<u>206,009</u>	<u>8,043,312</u>	<u>5</u>				<u>374,424</u>	<u>61,952,779</u>
	1,107,158						2,380,128
	33,914,018	790,712	1,445,859	97,400	524,832	1,544,405	178,113,091
							11,822,975
(45,002)							(7,751,843)
<u>(45,002)</u>	<u>35,021,176</u>	<u>790,712</u>	<u>1,445,859</u>	<u>97,400</u>	<u>524,832</u>	<u>1,544,405</u>	<u>184,564,351</u>
<u>\$ 161,007</u>	<u>\$ 43,064,488</u>	<u>\$ 790,717</u>	<u>\$ 1,445,859</u>	<u>\$ 97,400</u>	<u>\$ 524,832</u>	<u>\$ 1,918,829</u>	<u>\$ 246,517,130</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2013

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by					
County Treasurer	72,065	912	72,977	42,095,089	30,487,065
Receivables	51,678		51,678		
Due from other funds					
Due from other governmental units		850,030	850,030		1,744,396
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted		3,509,231	3,509,231		
<b>Total assets</b>	<b>\$ 123,743</b>	<b>\$ 4,360,173</b>	<b>\$ 4,483,916</b>	<b>\$ 42,095,089</b>	<b>\$ 32,231,461</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Accounts payable	\$	\$	\$	\$ 748,490	\$ 5,199,543
Employee compensation payable					37,844
Accrued liabilities					
Due to other funds					
Interest payable	2,489		2,489		
Notes Payable					
Special assessment debt with governmental commitment	1,517		1,517		
Advances					
Deferred revenue	37,741		37,741		
Deposits held for other parties					
<b>Total liabilities</b>	<b>41,747</b>		<b>41,747</b>	<b>748,490</b>	<b>5,237,387</b>
Fund balances:					
Nonspendable					
Restricted	81,996	4,360,173	4,442,169	41,346,599	26,994,074
Committed					
Assigned					
Unassigned					
<b>Total fund balances</b>	<b>81,996</b>	<b>4,360,173</b>	<b>4,442,169</b>	<b>41,346,599</b>	<b>26,994,074</b>
<b>Total liabilities and fund balances</b>	<b>\$ 123,743</b>	<b>\$ 4,360,173</b>	<b>\$ 4,483,916</b>	<b>\$ 42,095,089</b>	<b>\$ 32,231,461</b>



CAPITAL PROJECTS FUNDS

Inter-Governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
\$	\$	\$	\$	\$	\$	\$ 5,674,340
127,711	12,042,046 2,057	119	41,660	31,061,083	115,854,773 2,057	305,158,498 3,234,733 110,780
				8,383,968	10,128,364	52,892,001 2,380,128 1,500,657
		8,841,711			8,841,711	14,876,814
<u>\$ 127,711</u>	<u>\$ 12,044,103</u>	<u>\$ 8,841,830</u>	<u>\$ 41,660</u>	<u>\$ 39,445,051</u>	<u>\$134,826,905</u>	<u>\$ 385,827,951</u>
\$	\$	\$ 7,853	\$	\$ 6,826,394 14,832	\$ 12,782,280 52,676	\$ 34,042,718 3,063,181 2,757,646 8,882,016 2,489 54,561  1,517  22,059,980 3,965,824
		7,853	450	6,841,226	12,835,406	74,829,932
	12,044,103	8,833,977	41,210	32,603,825	121,863,788 127,711	304,419,048 11,950,686  (7,751,843)
127,711	12,044,103	8,833,977	41,210	32,603,825	121,991,499	310,998,019
<u>\$ 127,711</u>	<u>\$ 12,044,103</u>	<u>\$ 8,841,830</u>	<u>\$ 41,660</u>	<u>\$ 39,445,051</u>	<u>\$134,826,905</u>	<u>\$ 385,827,951</u>

**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
For the Fiscal Year Ended June 30, 2013

	SPECIAL REVENUE FUNDS					
	Accommodation Schools	Adult Probation Fees	Adult Probation Grants	Air Quality Fees	Air Quality Grants	Animal Control Field Operations
<b>REVENUES</b>						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits				10,067,372		10,824
Intergovernmental	4,860,558		3,223,764		3,623,617	
Charges for services		9,169,996	468,854	399,481		2,911,963
Fines and forfeits		3,454,359		1,443,969		2,757
Special assessment						
Interest income	11,133	6,403	109	35,282		5,419
Miscellaneous				1,381		20,806
<b>Total revenues</b>	<b>4,871,691</b>	<b>12,630,758</b>	<b>3,692,727</b>	<b>11,947,485</b>	<b>3,623,617</b>	<b>2,951,769</b>
<b>EXPENDITURES</b>						
Current:						
General government						
Public safety		13,478,667	3,384,120			
Highways and streets						
Health, welfare and sanitation				9,090,114	3,625,649	3,076,295
Culture and recreation						
Education	4,686,970					
Debt service:						
Principal						
Interest						
Other expenses						
Payment to escrow agent						
Capital outlay		102,153			185,907	171,674
<b>Total expenditures</b>	<b>4,686,970</b>	<b>13,580,820</b>	<b>3,384,120</b>	<b>9,090,114</b>	<b>3,811,556</b>	<b>3,247,969</b>
Excess (deficiency) of revenues over expenditures	184,721	(950,062)	308,607	2,857,371	(187,939)	(296,200)
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
Transfers out						(106,517)
Proceeds from bond issuance						
Payment to escrow agent						
<b>Total other financing sources (uses)</b>						<b>(106,517)</b>
<b>Net change in fund balances</b>	<b>184,721</b>	<b>(950,062)</b>	<b>308,607</b>	<b>2,857,371</b>	<b>(187,939)</b>	<b>(402,717)</b>
Fund balances (deficit) at beginning of year	2,232,030	2,569,899	(360,005)	5,141,283	(33,988)	1,582,503
Change in nonspendable resources: Increase (decrease) in inventories						
Fund balances (deficit) at end of year	<b>\$ 2,416,751</b>	<b>\$ 1,619,837</b>	<b>\$ (51,398)</b>	<b>\$ 7,998,654</b>	<b>\$ (221,927)</b>	<b>\$ 1,179,786</b>

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
\$	\$	\$	\$ 115,500	\$	\$	\$
	7,158,258	3,268,680		10,762,591		
28,500						
51,264	1,625,197	1,116,556				87,487
					332,794	
4,637	18,053	44,448	18,953	1,667	1,389	3,270
1,257,531	238,063	5,684	688,388		156	
<u>1,341,932</u>	<u>9,039,571</u>	<u>4,435,368</u>	<u>822,841</u>	<u>10,764,258</u>	<u>334,339</u>	<u>90,757</u>
					286,132	
1,395,003	8,958,997	1,251,897	578,360	10,826,153		
36,648	50,623					
<u>1,431,651</u>	<u>9,009,620</u>	<u>1,251,897</u>	<u>578,360</u>	<u>10,826,153</u>	<u>286,132</u>	
(89,719)	29,951	3,183,471	244,481	(61,895)	48,207	90,757
	13,500		524,722			
	(1,033,927)	(2,186,943)	(5,497)			
	(1,020,427)	(2,186,943)	519,225			
(89,719)	(990,476)	996,528	763,706	(61,895)	48,207	90,757
1,037,398	5,045,525	9,543,659	3,666,764	(232,399)	257,587	649,888
	(35,848)					
<u>\$ 947,679</u>	<u>\$ 4,019,201</u>	<u>\$ 10,540,187</u>	<u>\$ 4,430,470</u>	<u>\$ (294,294)</u>	<u>\$ 305,794</u>	<u>\$ 740,645</u>

(continued on next page)

**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2013

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental				1,121,907	
Charges for services	164,309	2,768,354	2,845,626		1,584,567
Fines and forfeits					
Special assessment					
Interest income	1,773		3,858		1,158
Miscellaneous					
Total revenues	<u>166,082</u>	<u>2,768,354</u>	<u>2,849,484</u>	<u>1,121,907</u>	<u>1,585,725</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	316,747	2,248,532	4,816,121	1,121,983	1,661,040
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenses					
Payment to escrow agent					
Capital outlay			46,545		
Total expenditures	<u>316,747</u>	<u>2,248,532</u>	<u>4,862,666</u>	<u>1,121,983</u>	<u>1,661,040</u>
Excess (deficiency) of revenues over expenditures	<u>(150,665)</u>	<u>519,822</u>	<u>(2,013,182)</u>	<u>(76)</u>	<u>(75,315)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Payment to escrow agent					
Total other financing sources (uses)					
Net change in fund balances	(150,665)	519,822	(2,013,182)	(76)	(75,315)
Fund balances (deficit) at beginning of year	467,723	173,537	2,855,077	(3,647)	622,557
Change in nonspendable resources: Increase (decrease) in inventories					
Fund balances (deficit) at end of year	<u>\$ 317,058</u>	<u>\$ 693,359</u>	<u>\$ 841,895</u>	<u>\$ (3,723)</u>	<u>\$ 547,242</u>

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	County School Indirect Cost	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue
\$	\$	\$	\$	\$	\$	\$	\$
45,833	1,576,729	5,799,614	3,129,781	444,437	1,223,738	1,473,571	
	1,823	5,369	39,390	4,201	2,774	1,641	2,304
			250,000				
<u>45,833</u>	<u>1,578,552</u>	<u>5,804,983</u>	<u>3,419,171</u>	<u>448,638</u>	<u>1,226,512</u>	<u>1,475,212</u>	<u>2,304</u>
	1,714,279	5,818,891	2,214,223		1,502,404	1,610,083	157
50,000				1,000,173			
			1,407,443				
<u>50,000</u>	<u>1,714,279</u>	<u>5,818,891</u>	<u>3,621,666</u>	<u>1,000,173</u>	<u>1,502,404</u>	<u>1,610,083</u>	<u>157</u>
<u>(4,167)</u>	<u>(135,727)</u>	<u>(13,908)</u>	<u>(202,495)</u>	<u>(551,535)</u>	<u>(275,892)</u>	<u>(134,871)</u>	<u>2,147</u>
(4,167)	(135,727)	(13,908)	(202,495)	(551,535)	(275,892)	(134,871)	2,147
	690,444	(87,268)	4,173,225	1,522,703	979,587	547,615	513,203
<u>\$ (4,167)</u>	<u>\$ 554,717</u>	<u>\$ (101,176)</u>	<u>\$ 3,970,730</u>	<u>\$ 971,168</u>	<u>\$ 703,695</u>	<u>\$ 412,744</u>	<u>\$ 515,350</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, 2013

	SPECIAL REVENUE FUNDS					
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health
<b>REVENUES</b>						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						15,730,198
Intergovernmental			118,747		844,642	
Charges for services		191,926		676	156,026	3,436,877
Fines and forfeits	1,632,151					214,826
Special assessment						
Interest income	12,168	366	9,518	22	145	37,284
Miscellaneous					250	5,396
Total revenues	<u>1,644,319</u>	<u>192,292</u>	<u>128,265</u>	<u>698</u>	<u>1,001,063</u>	<u>19,424,581</u>
<b>EXPENDITURES</b>						
Current:						
General government			128,265			
Public safety	1,825,661			1,416	951,807	
Highways and streets						
Health, welfare and sanitation		193,568				18,973,578
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Payment to escrow agent						
Capital outlay					19,684	1,000,260
Total expenditures	<u>1,825,661</u>	<u>193,568</u>	<u>128,265</u>	<u>1,416</u>	<u>971,491</u>	<u>19,973,838</u>
Excess (deficiency) of revenues over expenditures	<u>(181,342)</u>	<u>(1,276)</u>	<u></u>	<u>(718)</u>	<u>29,572</u>	<u>(549,257)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						5,745
Transfers out						
Proceeds from bond issuance						
Payment to escrow agent						
Total other financing sources (uses)						<u>5,745</u>
Net change in fund balances	(181,342)	(1,276)		(718)	29,572	(543,512)
Fund balances (deficit) at beginning of year	2,826,540	96,463		5,191	(72,857)	8,785,861
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	<u>\$ 2,645,198</u>	<u>\$ 95,187</u>	<u>\$</u>	<u>\$ 4,473</u>	<u>\$ (43,285)</u>	<u>\$ 8,242,349</u>

SPECIAL REVENUE FUNDS

Expedited Child Support	Flood Control	Flood Control Grants	General Government Grants	Housing Authority	Human Services Grants	Inmate Health Services
\$	\$ 53,987,454	\$	\$	\$	\$	\$
	302,209					
642,122	201,357	265,553	3,716,833	22,125,653	43,596,075	173,058
				2,002,825		
1,629	316,660		1,811	59		1,384
	7,360,324			106,058	500	
<u>643,751</u>	<u>62,168,004</u>	<u>265,553</u>	<u>3,718,644</u>	<u>24,234,595</u>	<u>43,596,575</u>	<u>174,442</u>
			3,718,757			
	27,373,816	265,553				1,343
611,544				22,320,669	44,435,487	
	825,454			1,273,874		
<u>611,544</u>	<u>28,199,270</u>	<u>265,553</u>	<u>3,718,757</u>	<u>23,594,543</u>	<u>44,435,487</u>	<u>1,343</u>
<u>32,207</u>	<u>33,968,734</u>		<u>(113)</u>	<u>640,052</u>	<u>(838,912)</u>	<u>173,099</u>
	(53,923,003)					
	<u>(53,923,003)</u>					
32,207	(19,954,269)		(113)	640,052	(838,912)	173,099
404,107	60,269,893		(633)	4,231,958	(860,186)	254,912
	(38,359)					
<u>\$ 436,314</u>	<u>\$ 40,277,265</u>	<u>\$</u>	<u>\$ (746)</u>	<u>\$ 4,872,010</u>	<u>\$ (1,699,098)</u>	<u>\$ 428,011</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, 2013

	SPECIAL REVENUE FUNDS					
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion
<b>REVENUES</b>						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental						
Charges for services	11,745,528	1,476,141		3,972	6,414,347	274,884
Fines and forfeits			755,309			
Special assessment						
Interest income	28,392	11,296	4,930	1,644	3,688	3,387
Miscellaneous	5,709	2,566				
Total revenues	<u>11,779,629</u>	<u>1,490,003</u>	<u>760,239</u>	<u>5,616</u>	<u>6,418,035</u>	<u>278,271</u>
<b>EXPENDITURES</b>						
Current:						
General government						
Public safety	9,451,470	1,029,229	744,100	148,805	6,245,054	309,154
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Payment to escrow agent						
Capital outlay	26,110		39,746	11,138	5,569	
Total expenditures	<u>9,477,580</u>	<u>1,029,229</u>	<u>783,846</u>	<u>159,943</u>	<u>6,250,623</u>	<u>309,154</u>
Excess (deficiency) of revenues over expenditures	<u>2,302,049</u>	<u>460,774</u>	<u>(23,607)</u>	<u>(154,327)</u>	<u>167,412</u>	<u>(30,883)</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Transfers in						
Transfers out						
Proceeds from bond issuance						
Payment to escrow agent						
Total other financing sources (uses)						
Net change in fund balances	2,302,049	460,774	(23,607)	(154,327)	167,412	(30,883)
Fund balances (deficit) at beginning of year	4,966,734	2,257,673	1,123,259	399,705	416,382	818,353
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	<u>\$ 7,268,783</u>	<u>\$ 2,718,447</u>	<u>\$ 1,099,652</u>	<u>\$ 245,378</u>	<u>\$ 583,794</u>	<u>\$ 787,470</u>



SPECIAL REVENUE FUNDS

Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District
\$	\$	\$	\$	\$	\$	\$ 16,791,941
3,927,262						339,504
	419,972		1,995,189	1,247,895	66,362	3,224,841
	3,361,541		717	1,332		711,036
1,774	5,718	281	8,143	9,314	77	74,777
		2,511	192,244	7,422		429,221
<u>3,929,036</u>	<u>3,787,231</u>	<u>2,792</u>	<u>2,196,293</u>	<u>1,265,963</u>	<u>66,439</u>	<u>21,571,320</u>
4,062,355	3,683,296	9,260		1,265,131	66,362	
			2,103,669			23,322,079
			416,419			251,549
<u>4,062,355</u>	<u>3,683,296</u>	<u>9,260</u>	<u>2,520,088</u>	<u>1,265,131</u>	<u>66,362</u>	<u>23,573,628</u>
(133,319)	103,935	(6,468)	(323,795)	832	77	(2,002,308)
						(10,319,450)
						(10,319,450)
(133,319)	103,935	(6,468)	(323,795)	832	77	(12,321,758)
(63,394)	1,213,486	65,541	1,976,380	2,028,812	2,243	17,476,747
<u>\$ (196,713)</u>	<u>\$ 1,317,421</u>	<u>\$ 59,073</u>	<u>\$ 1,652,585</u>	<u>\$ 2,029,644</u>	<u>\$ 2,320</u>	<u>\$ 5,154,989</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, 2013

	SPECIAL REVENUE FUNDS					
	Library District Grants	Medical Examiner Grants	Officer Safety Equipment	Palo Verde	Parks and Recreation Grants	Parks Donations
<u>REVENUES</u>						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental	116,794	84,760		500,477	10,000	
Charges for services						
Fines and forfeits			55,710			
Special assessment						
Interest income			256	3,549		2,933
Miscellaneous						64,556
Total revenues	<u>116,794</u>	<u>84,760</u>	<u>55,966</u>	<u>504,026</u>	<u>10,000</u>	<u>67,489</u>
<u>EXPENDITURES</u>						
Current:						
General government						
Public safety		70,323		455,676		
Highways and streets						
Health, welfare and sanitation						
Culture and recreation	116,794					20,157
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Payment to escrow agent						
Capital outlay				28,453	10,000	
Total expenditures	<u>116,794</u>	<u>70,323</u>	<u></u>	<u>484,129</u>	<u>10,000</u>	<u>20,157</u>
Excess (deficiency) of revenues over expenditures		<u>14,437</u>	<u>55,966</u>	<u>19,897</u>		<u>47,332</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in						
Transfers out						
Proceeds from bond issuance						
Payment to escrow agent						
Total other financing sources (uses)						
Net change in fund balances		14,437	55,966	19,897		47,332
Fund balances (deficit) at beginning of year		(14,437)	32,225	477,392		638,650
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	<u>\$</u>	<u>\$</u>	<u>\$ 88,191</u>	<u>\$ 497,289</u>	<u>\$</u>	<u>\$ 685,982</u>

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
\$	\$	\$	\$	\$	\$	\$
			3,961,975			294,793
2,698,414		277,445	4,621,803	467,048	840,228	
100			120,506			
15,089	221	919	13,676	1,503	937	
3,116,551	330,358	2,756	7,410			
<u>5,830,154</u>	<u>330,579</u>	<u>281,120</u>	<u>8,725,370</u>	<u>468,551</u>	<u>841,165</u>	<u>294,793</u>
			7,746,988	525,034	1,022,971	292,887
4,083,700	263,239	225,054				
311,563			213,665			
<u>4,395,263</u>	<u>263,239</u>	<u>225,054</u>	<u>7,960,653</u>	<u>525,034</u>	<u>1,022,971</u>	<u>292,887</u>
1,434,891	67,340	56,066	764,717	(56,483)	(181,806)	1,906
74,668						
	(74,668)					
<u>74,668</u>	<u>(74,668)</u>					
1,509,559	(7,328)	56,066	764,717	(56,483)	(181,806)	1,906
1,934,383	33,270	192,610	2,815,909	385,179	627,812	(6,944)
<u>\$ 3,443,942</u>	<u>\$ 25,942</u>	<u>\$ 248,676</u>	<u>\$ 3,580,626</u>	<u>\$ 328,696</u>	<u>\$ 446,006</u>	<u>\$ (5,038)</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, 2013

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants
<u>REVENUES</u>						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental	381,380	46,188,093				9,610,843
Charges for services		103,639	4,829,816	4,725,556	479,414	
Fines and forfeits						
Special assessment						
Interest income	1,184		25,077	20,393		1,454
Miscellaneous	8,260	179,831		1,215	10,000	
Total revenues	<u>390,824</u>	<u>46,471,563</u>	<u>4,854,893</u>	<u>4,747,164</u>	<u>489,414</u>	<u>9,612,297</u>
<u>EXPENDITURES</u>						
Current:						
General government				3,542,503		
Public safety	378,417					
Highways and streets						
Health, welfare and sanitation		45,626,260	4,555,697			
Culture and recreation						
Education					303,937	9,486,565
Debt service:						
Principal						
Interest						
Other expenses						
Payment to escrow agent						
Capital outlay		13,669		495,965		
Total expenditures	<u>378,417</u>	<u>45,639,929</u>	<u>4,555,697</u>	<u>4,038,468</u>	<u>303,937</u>	<u>9,486,565</u>
Excess (deficiency) of revenues over expenditures	<u>12,407</u>	<u>831,634</u>	<u>299,196</u>	<u>708,696</u>	<u>185,477</u>	<u>125,732</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in			30,634			
Transfers out						
Proceeds from bond issuance						
Payment to escrow agent						
Total other financing sources (uses)			<u>30,634</u>			
Net change in fund balances	12,407	831,634	329,830	708,696	185,477	125,732
Fund balances (deficit) at beginning of year	284,773	(4,475,867)	5,418,759	3,875,824	144,348	(258,360)
Change in nonspendable resources:						
Increase (decrease) in inventories		9,128	24,440			
Fund balances (deficit) at end of year	<u>\$ 297,180</u>	<u>\$ (3,635,105)</u>	<u>\$ 5,773,029</u>	<u>\$ 4,584,520</u>	<u>\$ 329,825</u>	<u>\$ (132,628)</u>

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Management
\$	\$	\$	\$	\$	\$	\$
379,812		6,691,626	1,460,446		109,657	
	565	1,729,057		1,252,189		
	518	575			816	
	17,975			10,437		
<u>379,812</u>	<u>19,058</u>	<u>8,421,258</u>	<u>1,460,446</u>	<u>1,262,626</u>	<u>110,473</u>	
	459	6,483,827	871,654	1,248,216		
450,600					79,878	
		1,645,536	447,821	16,021		
<u>450,600</u>	<u>459</u>	<u>8,129,363</u>	<u>1,319,475</u>	<u>1,264,237</u>	<u>79,878</u>	
(70,788)	18,599	291,895	140,971	(1,611)	30,595	
						1,138
						<u>1,138</u>
(70,788)	18,599	291,895	140,971	(1,611)	30,595	1,138
226,373	107,991	(742,205)	1,693,933	(6,000)	143,268	(1,138)
<u>\$ 155,585</u>	<u>\$ 126,590</u>	<u>\$ (450,310)</u>	<u>\$ 1,834,904</u>	<u>\$ (7,611)</u>	<u>\$ 173,863</u>	<u>\$</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, 2013

	SPECIAL REVENUE FUNDS					
	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Fill the Gap	Superior Court Grants	Superior Court Special Revenue	Taxpayer Information
<u>REVENUES</u>						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental				1,303,055		
Charges for services	112,836		1,870,464	815,128	4,589,719	277,059
Fines and forfeits						
Special assessment		5,068,492				
Interest income	601	15,278			7,307	
Miscellaneous					29,568	
Total revenues	<u>113,437</u>	<u>5,083,770</u>	<u>1,870,464</u>	<u>2,118,183</u>	<u>4,626,594</u>	<u>277,059</u>
<u>EXPENDITURES</u>						
Current:						
General government						106,206
Public safety	117,676	4,752,172	1,517,613	2,159,864	3,833,165	
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Payment to escrow agent						
Capital outlay						
Total expenditures	<u>117,676</u>	<u>4,752,172</u>	<u>1,517,613</u>	<u>2,159,864</u>	<u>3,833,165</u>	<u>106,206</u>
Excess (deficiency) of revenues over expenditures	<u>(4,239)</u>	<u>331,598</u>	<u>352,851</u>	<u>(41,681)</u>	<u>793,429</u>	<u>170,853</u>
<u>OTHER FINANCING SOURCES (USES)</u>						
Transfers in						
Transfers out						
Proceeds from bond issuance						
Payment to escrow agent						
Total other financing sources (uses)						
Net change in fund balances	(4,239)	331,598	352,851	(41,681)	793,429	170,853
Fund balances (deficit) at beginning of year	146,708	2,737,307	111,671	(42,887)	877,844	330,563
Change in nonspendable resources: Increase (decrease) in inventories						
Fund balances (deficit) at end of year	<u>\$ 142,469</u>	<u>\$ 3,068,905</u>	<u>\$ 464,522</u>	<u>\$ (84,568)</u>	<u>\$ 1,671,273</u>	<u>\$ 501,416</u>

SPECIAL REVENUE FUNDS

Transportation Grants	Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
\$	\$	\$	\$	\$	\$	\$	\$ 70,894,895
	940,764						41,440,280
175,359	95,732,933					4,645,996	274,206,042
	11,785					200,626	86,387,742
		5,682	181,655				18,386,036
							5,068,492
	218,675	3,540	6,496	2,364	2,186	5,291	1,100,359
	967,461	6,708			73,510		15,400,806
<u>175,359</u>	<u>97,871,618</u>	<u>15,930</u>	<u>188,151</u>	<u>2,364</u>	<u>75,696</u>	<u>4,851,913</u>	<u>512,884,652</u>
							7,495,731
		3,443		18,008	84,549		129,190,133
191,492	48,268,034						48,459,526
						4,491,534	178,230,548
							31,964,949
							16,008,123
							14,020,447
<u>28,869</u>	<u>4,938,089</u>						<u>14,020,447</u>
<u>220,361</u>	<u>53,206,123</u>	<u>3,443</u>		<u>18,008</u>	<u>84,549</u>	<u>4,491,534</u>	<u>425,369,457</u>
<u>(45,002)</u>	<u>44,665,495</u>	<u>12,487</u>	<u>188,151</u>	<u>(15,644)</u>	<u>(8,853)</u>	<u>360,379</u>	<u>87,515,195</u>
	(48,134,797)						650,407
							(115,784,802)
	<u>(48,134,797)</u>						<u>(115,134,395)</u>
(45,002)	(3,469,302)	12,487	188,151	(15,644)	(8,853)	360,379	(27,619,200)
	38,604,553	778,225	1,257,708	113,044	533,685	1,184,026	212,338,265
	(114,075)						(154,714)
<u>\$ (45,002)</u>	<u>\$ 35,021,176</u>	<u>\$ 790,712</u>	<u>\$ 1,445,859</u>	<u>\$ 97,400</u>	<u>\$ 524,832</u>	<u>\$ 1,544,405</u>	<u>\$ 184,564,351</u>

(continued on next page)

**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2013

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
<b>REVENUES</b>					
Taxes	\$	\$ 5,101,911	\$ 5,101,911	\$	\$
Licenses and permits					
Intergovernmental					4,631,981
Charges for services	29,361		29,361		
Fines and forfeits					
Special assessment					
Interest income		82,011	82,011		
Miscellaneous					10,000
Total revenues	29,361	5,183,922	5,213,283		4,641,981
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal	15,371	3,900,000	3,915,371		
Interest	5,151	477,660	482,811		
Other expenses		132,718	132,718		
Payment to escrow agent		6,381,485	6,381,485		
Capital outlay				4,207,692	46,951,821
Total expenditures	20,522	10,891,863	10,912,385	4,207,692	46,951,821
Excess (deficiency) of revenues over expenditures	8,839	(5,707,941)	(5,699,102)	(4,207,692)	(42,309,840)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in		1,205,497	1,205,497	29,164,891	34,817,699
Transfers out		(524,722)	(524,722)		
Proceeds from bond issuance		25,140,000	25,140,000		
Payment to escrow agent		(24,997,819)	(24,997,819)		
Total other financing sources (uses)		822,956	822,956	29,164,891	34,817,699
Net change in fund balances	8,839	(4,884,985)	(4,876,146)	24,957,199	(7,492,141)
Fund balances (deficit) at beginning of year	73,157	9,245,158	9,318,315	16,389,400	34,486,215
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit) at end of year	\$ 81,996	\$ 4,360,173	\$ 4,442,169	\$ 41,346,599	\$ 26,994,074



CAPITAL PROJECTS FUNDS

Inter- governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
\$	\$	\$ 41	\$	\$	\$ 41	\$ 75,996,847
						41,440,280
				35,321,295	39,953,276	314,159,318
				9,680,069	9,680,069	96,097,172
						18,386,036
						5,068,492
564	7,742	243	188		8,737	1,191,107
		801,945		129,357	941,302	16,342,108
<u>564</u>	<u>7,742</u>	<u>802,229</u>	<u>188</u>	<u>45,130,721</u>	<u>50,583,425</u>	<u>568,681,360</u>
						7,495,731
						129,190,133
						48,459,526
						178,230,548
						31,964,949
						16,008,123
						3,915,371
						482,811
						132,718
						6,381,485
		1,906,758		73,444,789	126,511,060	140,531,507
		<u>1,906,758</u>		<u>73,444,789</u>	<u>126,511,060</u>	<u>562,792,902</u>
564	7,742	(1,104,529)	188	(28,314,068)	(75,927,635)	5,888,458
	10,319,450	986,943		48,134,797	123,423,780	125,279,684
(13,500)					(13,500)	(116,323,024)
						25,140,000
<u>(13,500)</u>	<u>10,319,450</u>	<u>986,943</u>		<u>48,134,797</u>	<u>123,410,280</u>	<u>9,098,841</u>
(12,936)	10,327,192	(117,586)	188	19,820,729	47,482,645	14,987,299
140,647	1,716,911	8,951,563	41,022	12,783,096	74,508,854	296,165,434
						(154,714)
<u>\$ 127,711</u>	<u>\$ 12,044,103</u>	<u>\$ 8,833,977</u>	<u>\$ 41,210</u>	<u>\$ 32,603,825</u>	<u>\$ 121,991,499</u>	<u>\$ 310,998,019</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Adult Probation Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 9,389,929	\$ 9,389,929	\$ 9,169,996	\$ (219,933)
Fines and forfeits	3,448,265	3,448,265	3,454,359	6,094
Interest income	4,400	4,400	6,403	2,003
Total revenues	<u>12,842,594</u>	<u>12,842,594</u>	<u>12,630,758</u>	<u>(211,836)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	13,888,868	14,186,351	13,478,667	707,684
Capital Outlay	<u>310,000</u>	<u>310,000</u>	<u>102,153</u>	<u>207,847</u>
Total expenditures	<u>14,198,868</u>	<u>14,496,351</u>	<u>13,580,820</u>	<u>915,531</u>
Deficiency of revenues under expenditures	<u>(1,356,274)</u>	<u>(1,653,757)</u>	<u>(950,062)</u>	<u>703,695</u>
Net change in fund balances	(1,356,274)	(1,653,757)	(950,062)	703,695
Fund balance at beginning of year	<u>2,198,641</u>	<u>2,198,641</u>	<u>2,569,899</u>	<u>371,258</u>
Fund balance at end of year	<u>\$ 842,367</u>	<u>\$ 544,884</u>	<u>\$ 1,619,837</u>	<u>\$ 1,074,953</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Adult Probation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 3,017,153	\$ 3,290,997	\$ 3,223,764	\$ (67,233)
Charges for services	540,225	451,708	468,854	17,146
Interest income			109	109
Total revenues	<u>3,557,378</u>	<u>3,742,705</u>	<u>3,692,727</u>	<u>(49,978)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>3,557,378</u>	<u>3,742,705</u>	<u>3,384,120</u>	<u>358,585</u>
Total expenditures	<u>3,557,378</u>	<u>3,742,705</u>	<u>3,384,120</u>	<u>358,585</u>
Excess of revenues over expenditures			<u>308,607</u>	<u>308,607</u>
Net change in fund balances			308,607	308,607
Fund deficit at beginning of year	<u>(209,971)</u>	<u>(209,971)</u>	<u>(360,005)</u>	<u>(150,034)</u>
Fund deficit at end of year	<u>\$ (209,971)</u>	<u>\$ (209,971)</u>	<u>\$ (51,398)</u>	<u>\$ 158,573</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Air Quality Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 9,764,372	\$ 9,764,372	\$ 10,067,372	\$ 303,000
Charges for services	386,704	386,704	399,481	12,777
Fines and forfeits	662,600	662,600	1,443,969	781,369
Interest income	32,040	32,040	35,282	3,242
Miscellaneous	2,004	2,004	1,381	(623)
Total revenues	<u>10,847,720</u>	<u>10,847,720</u>	<u>11,947,485</u>	<u>1,099,765</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	11,219,587	11,375,649	9,090,114	2,285,535
Capital outlay	275,000	275,000		275,000
Total expenditures	<u>11,494,587</u>	<u>11,650,649</u>	<u>9,090,114</u>	<u>2,560,535</u>
Excess (deficiency) of revenues over expenditures	<u>(646,867)</u>	<u>(802,929)</u>	<u>2,857,371</u>	<u>3,660,300</u>
Net change in fund balances	(646,867)	(802,929)	2,857,371	3,660,300
Fund balance at beginning of year	2,616,977	2,616,977	5,141,283	2,524,306
Fund balance at end of year	<u>\$ 1,970,110</u>	<u>\$ 1,814,048</u>	<u>\$ 7,998,654</u>	<u>\$ 6,184,606</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Air Quality Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 3,769,475	\$ 3,821,968	\$ 3,623,617	\$ (198,351)
Total revenues	<u>3,769,475</u>	<u>3,821,968</u>	<u>3,623,617</u>	<u>(198,351)</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	3,769,475	3,856,681	3,625,649	231,032
Capital Outlay			185,907	(185,907)
Total expenditures	<u>3,769,475</u>	<u>3,856,681</u>	<u>3,811,556</u>	<u>45,125</u>
Excess (deficiency) of revenues over expenditures		<u>(34,713)</u>	<u>(187,939)</u>	<u>(153,226)</u>
Net change in fund balances		(34,713)	(187,939)	(153,226)
Fund deficit at beginning of year	(94,772)	(94,772)	(33,988)	60,784
Fund deficit at end of year	<u>\$ (94,772)</u>	<u>\$ (129,485)</u>	<u>\$ (221,927)</u>	<u>\$ (92,442)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Animal Control Field Operations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Licenses and permits	\$ 15,985	\$ 15,985	\$ 10,824	\$ (5,161)
Charges for services	3,422,356	3,422,356	2,911,963	(510,393)
Fines and forfeits	4,034	4,034	2,757	(1,277)
Interest income	10,939	10,939	5,419	(5,520)
Miscellaneous			20,806	20,806
Total revenues	<u>3,453,314</u>	<u>3,453,314</u>	<u>2,951,769</u>	<u>(501,545)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	3,205,792	3,250,534	3,076,295	174,239
Capital outlay	<u>162,095</u>	<u>162,095</u>	<u>171,674</u>	<u>(9,579)</u>
Total expenditures	<u>3,367,887</u>	<u>3,412,629</u>	<u>3,247,969</u>	<u>164,660</u>
Excess (deficiency) of revenues over expenditures	<u>85,427</u>	<u>40,685</u>	<u>(296,200)</u>	<u>(336,885)</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(106,518)</u>	<u>(106,518)</u>	<u>(106,517)</u>	<u>1</u>
Total other financing uses	<u>(106,518)</u>	<u>(106,518)</u>	<u>(106,517)</u>	<u>1</u>
Net change in fund balances	(21,091)	(65,833)	(402,717)	(336,884)
Fund balance at beginning of year	1,458,597	1,458,597	1,582,503	123,906
Fund balance at end of year	<u>\$ 1,437,506</u>	<u>\$ 1,392,764</u>	<u>\$ 1,179,786</u>	<u>\$ (212,978)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Animal Control Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$	\$ 70,000	\$ 28,500	\$ (41,500)
Charges for Services	63,852	63,852	51,264	(12,588)
Interest Income	6,727	6,727	4,637	(2,090)
Miscellaneous	873,752	981,337	1,257,531	276,194
Total revenues	944,331	1,121,916	1,341,932	220,016
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	944,331	1,479,531	1,395,003	84,528
Capital Outlay			36,648	(36,648)
Total expenditures	944,331	1,479,531	1,431,651	47,880
Excess (deficiency) of revenues over expenditures		(357,615)	(89,719)	267,896
Net change in fund balances		(357,615)	(89,719)	267,896
Fund balance at beginning of year	896,906	896,906	1,037,398	140,492
Fund balance at end of year	\$ 896,906	\$ 539,291	\$ 947,679	\$ 408,388



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Animal Control License/Shelter Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Licenses and permits	\$ 7,316,902	\$ 7,316,902	\$ 7,158,258	\$ (158,644)
Charges for services	1,962,763	1,962,763	1,625,197	(337,566)
Interest income	38,575	38,575	18,053	(20,522)
Miscellaneous	15,738	15,738	238,063	222,325
Total revenues	<u>9,333,978</u>	<u>9,333,978</u>	<u>9,039,571</u>	<u>(294,407)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	8,300,052	9,114,712	8,958,997	155,715
Capital Outlay	55,000	55,000	50,623	4,377
Total expenditures	<u>8,355,052</u>	<u>9,169,712</u>	<u>9,009,620</u>	<u>160,092</u>
Excess of revenues over expenditures	<u>978,926</u>	<u>164,266</u>	<u>29,951</u>	<u>(134,315)</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	13,500	13,500	13,500	
Transfers out	<u>(1,033,926)</u>	<u>(1,033,926)</u>	<u>(1,033,927)</u>	
Total other financing uses	<u>(1,020,426)</u>	<u>(1,020,426)</u>	<u>(1,020,427)</u>	
Net change in fund balances	(41,500)	(856,160)	(990,476)	(134,315)
Fund balance at beginning of year	5,143,377	5,143,377	5,045,525	(97,852)
Change in nonspendable resources:				
Decrease in inventories			(35,848)	(35,848)
Fund balance at end of year	<u>\$ 5,101,877</u>	<u>\$ 4,287,217</u>	<u>\$ 4,019,201</u>	<u>\$ (268,015)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Ballpark Operations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 3,234,031	\$ 3,234,031	\$ 3,268,680	\$ 34,649
Charges for services	1,178,594	1,178,594	1,116,556	(62,038)
Interest income	43,216	43,216	44,448	1,232
Miscellaneous			5,684	5,684
Total revenues	<u>4,455,841</u>	<u>4,455,841</u>	<u>4,435,368</u>	<u>(20,473)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	<u>1,648,648</u>	<u>1,658,502</u>	<u>1,251,897</u>	<u>406,605</u>
Total expenditures	<u>1,648,648</u>	<u>1,658,502</u>	<u>1,251,897</u>	<u>406,605</u>
Excess of revenues over expenditures	<u>2,807,193</u>	<u>2,797,339</u>	<u>3,183,471</u>	<u>386,132</u>
<b>OTHER FINANCING USES</b>				
Transfers out	<u>(2,084,520)</u>	<u>(2,084,520)</u>	<u>(2,186,943)</u>	<u>(102,423)</u>
Total other financing uses	<u>(2,084,520)</u>	<u>(2,084,520)</u>	<u>(2,186,943)</u>	<u>(102,423)</u>
Net change in fund balances	722,673	712,819	996,528	283,709
Fund balance at beginning of year	9,343,160	9,343,160	9,543,659	200,499
Fund balance at end of year	<u>\$ 10,065,833</u>	<u>\$ 10,055,979</u>	<u>\$ 10,540,187</u>	<u>\$ 484,208</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Cactus League Operations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$	\$	\$ 115,500	\$ 115,500
Interest income		20,000	18,953	(1,047)
Miscellaneous			688,388	688,388
Total revenues		20,000	822,841	802,841
<u>EXPENDITURES</u>				
Current:				
Culture and recreation		99,143	578,360	45,505
Total expenditures		99,143	578,360	45,505
Excess (deficiency) of revenues over expenditures		(79,143)	244,481	848,346
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in		115,500	524,722	(115,500)
Transfers out			(5,497)	9,503
Total other financing sources		115,500	519,225	(105,997)
Net change in fund balances		36,357	763,706	742,349
Fund balance at beginning of year		3,670,660	3,666,764	(3,896)
Fund balance at end of year	\$	\$ 3,707,017	\$ 4,430,470	\$ 738,453

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**CDBG Housing Trust Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 14,741,226	\$ 14,741,226	\$ 10,762,591	\$ (3,978,635)
Interest Income			1,667	1,667
Total revenues	<u>14,741,226</u>	<u>14,741,226</u>	<u>10,764,258</u>	<u>(3,976,968)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>14,741,226</u>	<u>14,741,226</u>	<u>10,826,153</u>	<u>3,915,073</u>
Total expenditures	<u>14,741,226</u>	<u>14,741,226</u>	<u>10,826,153</u>	<u>3,915,073</u>
Excess (deficiency) of revenues over expenditures			(61,895)	(61,895)
Net change in fund balances			(61,895)	(61,895)
Fund balance (deficit) at beginning of year	<u>175,070</u>	<u>175,070</u>	<u>(232,399)</u>	<u>(407,469)</u>
Fund balance (deficit) at end of year	<u>\$ 175,070</u>	<u>\$ 175,070</u>	<u>\$ (294,294)</u>	<u>\$ (469,364)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Check Enforcement Program Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 344,500	\$ 344,500	\$ 332,794	\$ (11,706)
Interest income	1,500	1,500	1,389	(111)
Miscellaneous			156	156
Total revenues	<u>346,000</u>	<u>346,000</u>	<u>334,339</u>	<u>(11,661)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>361,000</u>	<u>366,354</u>	<u>286,132</u>	<u>80,222</u>
Total expenditures	<u>361,000</u>	<u>366,354</u>	<u>286,132</u>	<u>80,222</u>
Excess (deficiency) of revenues over expenditures	<u>(15,000)</u>	<u>(20,354)</u>	<u>48,207</u>	<u>68,561</u>
Net change in fund balances	(15,000)	(20,354)	48,207	68,561
Fund balance at beginning of year	118,150	118,150	257,587	139,437
Fund balance at end of year	<u>\$ 103,150</u>	<u>\$ 97,796</u>	<u>\$ 305,794</u>	<u>\$ 207,998</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Child Support Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 85,000	\$ 85,000	\$ 87,487	\$ 2,487
Interest income	4,000	4,000	3,270	(730)
Total revenues	<u>89,000</u>	<u>89,000</u>	<u>90,757</u>	<u>1,757</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>100,000</u>	<u>100,000</u>		<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>100,000</u>		<u>100,000</u>
Excess (deficiency) of revenues over expenditures	<u>(11,000)</u>	<u>(11,000)</u>	<u>90,757</u>	<u>101,757</u>
Net change in fund balances	(11,000)	(11,000)	90,757	101,757
Fund balance at beginning of year	<u>623,501</u>	<u>623,501</u>	<u>649,888</u>	<u>26,387</u>
Fund balance at end of year	<u>\$ 612,501</u>	<u>\$ 612,501</u>	<u>\$ 740,645</u>	<u>\$ 128,144</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Children’s Issues Education Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 111,007	\$ 111,007	\$ 164,309	\$ 53,302
Interest income	4,000	4,000	1,773	(2,227)
Total revenues	<u>115,007</u>	<u>115,007</u>	<u>166,082</u>	<u>51,075</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	415,007	416,747	316,747	100,000
Total expenditures	<u>415,007</u>	<u>416,747</u>	<u>316,747</u>	<u>100,000</u>
Deficiency of revenues under expenditures	<u>(300,000)</u>	<u>(301,740)</u>	<u>(150,665)</u>	<u>151,075</u>
Net change in fund balances	(300,000)	(301,740)	(150,665)	151,075
Fund balance at beginning of year	465,419	465,419	467,723	2,304
Fund balance at end of year	<u>\$ 165,419</u>	<u>\$ 163,679</u>	<u>\$ 317,058</u>	<u>\$ 153,379</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Clerk of Court Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 2,345,688	\$ 2,768,354	\$ 2,768,354	\$
Total revenues	<u>2,345,688</u>	<u>2,768,354</u>	<u>2,768,354</u>	
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,345,688</u>	<u>2,768,354</u>	<u>2,248,532</u>	<u>519,822</u>
Total expenditures	<u>2,345,688</u>	<u>2,768,354</u>	<u>2,248,532</u>	<u>519,822</u>
Excess of revenues over expenditures			<u>519,822</u>	<u>519,822</u>
Net change in fund balances			<u>519,822</u>	<u>519,822</u>
Fund balance at beginning of year	<u>415,861</u>	<u>415,861</u>	<u>173,537</u>	<u>(242,324)</u>
Fund balance at end of year	<u>\$ 415,861</u>	<u>\$ 415,861</u>	<u>\$ 693,359</u>	<u>\$ 277,498</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Clerk of the Court EDMS Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 3,000,000	\$ 3,000,000	\$ 2,845,626	\$ (154,374)
Interest income			3,858	3,858
Total revenues	<u>3,000,000</u>	<u>3,000,000</u>	<u>2,849,484</u>	<u>(150,516)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	5,700,000	5,730,711	4,816,121	914,590
Capital outlay			46,545	(46,545)
Total expenditures	<u>5,700,000</u>	<u>5,730,711</u>	<u>4,862,666</u>	<u>868,045</u>
Deficiency of revenues under expenditures	<u>(2,700,000)</u>	<u>(2,730,711)</u>	<u>(2,013,182)</u>	<u>717,529</u>
Net change in fund balances	(2,700,000)	(2,730,711)	(2,013,182)	717,529
Fund balance at beginning of year	3,085,824	3,085,824	2,855,077	(230,747)
Fund balance at end of year	<u>\$ 385,824</u>	<u>\$ 355,113</u>	<u>\$ 841,895</u>	<u>\$ 486,782</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Clerk of the Court Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 1,389,716	\$ 1,464,528	\$ 1,121,907	\$ (342,621)
Total revenues	<u>1,389,716</u>	<u>1,464,528</u>	<u>1,121,907</u>	<u>(342,621)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	1,389,716	1,464,528	1,121,983	342,545
Total expenditures	<u>1,389,716</u>	<u>1,464,528</u>	<u>1,121,983</u>	<u>342,545</u>
Excess (deficiency) of revenues over expenditures			(76)	(76)
Net change in fund balances			(76)	(76)
Fund deficit at beginning of year	(2,900)	(2,900)	(3,647)	(747)
Fund deficit at end of year	<u>\$ (2,900)</u>	<u>\$ (2,900)</u>	<u>\$ (3,723)</u>	<u>\$ (823)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Conciliation Court Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,387,000	\$ 1,387,000	\$ 1,584,567	\$ 197,567
Interest income	3,000	3,000	1,158	(1,842)
Total revenues	<u>1,390,000</u>	<u>1,390,000</u>	<u>1,585,725</u>	<u>195,725</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,790,000</u>	<u>1,811,040</u>	<u>1,661,040</u>	<u>150,000</u>
Total expenditures	<u>1,790,000</u>	<u>1,811,040</u>	<u>1,661,040</u>	<u>150,000</u>
Deficiency of revenues under expenditures	<u>(400,000)</u>	<u>(421,040)</u>	<u>(75,315)</u>	<u>345,725</u>
Net change in fund balances	(400,000)	(421,040)	(75,315)	345,725
Fund balance at beginning of year	481,161	481,161	622,557	141,396
Fund balance at end of year	<u>\$ 81,161</u>	<u>\$ 60,121</u>	<u>\$ 547,242</u>	<u>\$ 487,121</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Correctional Health Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 45,833	\$ (4,167)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>45,833</u>	<u>(4,167)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>50,000</u>	
Excess (deficiency) of revenues over expenditures			<u>(4,167)</u>	<u>(4,167)</u>
Net change in fund balances			(4,167)	(4,167)
Fund balance at beginning of year				
Fund balance (deficit) at end of year	<u>\$</u>	<u>\$</u>	<u>\$ (4,167)</u>	<u>\$ (4,167)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**County Attorney Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 622,468	\$ 622,468	\$	\$ (622,468)
Charges for services	1,102,545	1,102,545	1,576,729	474,184
Interest income	3,600	3,600	1,823	(1,777)
Total revenues	<u>1,728,613</u>	<u>1,728,613</u>	<u>1,578,552</u>	<u>(150,061)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>2,047,134</u>	<u>2,077,216</u>	<u>1,714,279</u>	<u>362,937</u>
Total expenditures	<u>2,047,134</u>	<u>2,077,216</u>	<u>1,714,279</u>	<u>362,937</u>
Deficiency of revenues under expenditures	<u>(318,521)</u>	<u>(348,603)</u>	<u>(135,727)</u>	<u>212,876</u>
Net change in fund balances	(318,521)	(348,603)	(135,727)	212,876
Fund balance at beginning of year	326,963	326,963	690,444	363,481
Fund balance (deficit) at end of year	<u>\$ 8,442</u>	<u>\$ (21,640)</u>	<u>\$ 554,717</u>	<u>\$ 576,357</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**County Attorney Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 6,907,128	\$ 6,907,128	\$ 5,799,614	\$ (1,107,514)
Interest income	8,000	8,000	5,369	(2,631)
Total revenues	<u>6,915,128</u>	<u>6,915,128</u>	<u>5,804,983</u>	<u>(1,110,145)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>6,915,128</u>	<u>7,023,767</u>	<u>5,818,891</u>	<u>1,204,876</u>
Total expenditures	<u>6,915,128</u>	<u>7,023,767</u>	<u>5,818,891</u>	<u>1,204,876</u>
Excess (deficiency) of revenues over expenditures		<u>(108,639)</u>	<u>(13,908)</u>	<u>94,731</u>
Net change in fund balances		(108,639)	(13,908)	94,731
Fund balance (deficit) at beginning of year	<u>366,385</u>	<u>366,385</u>	<u>(87,268)</u>	<u>(453,653)</u>
Fund balance (deficit) at end of year	<u>\$ 366,385</u>	<u>\$ 257,746</u>	<u>\$ (101,176)</u>	<u>\$ (358,922)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**County Attorney RICO Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ 3,982,000	\$ 3,982,000	\$ 3,129,781	\$ (852,219)
Interest income	18,000	18,000	39,390	21,390
Miscellaneous			250,000	250,000
Total revenues	<u>4,000,000</u>	<u>4,000,000</u>	<u>3,419,171</u>	<u>(580,829)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	4,082,949	4,082,949	2,214,223	1,868,726
Capital outlay	500,000	500,000	1,407,443	(907,443)
Total expenditures	<u>4,582,949</u>	<u>4,582,949</u>	<u>3,621,666</u>	<u>961,283</u>
Deficiency of revenues under expenditures	<u>(582,949)</u>	<u>(582,949)</u>	<u>(202,495)</u>	<u>380,454</u>
Net change in fund balances	(582,949)	(582,949)	(202,495)	380,454
Fund balance at beginning of year	<u>1,768,274</u>	<u>1,768,274</u>	<u>4,173,225</u>	<u>2,404,951</u>
Fund balance at end of year	<u>\$ 1,185,325</u>	<u>\$ 1,185,325</u>	<u>\$ 3,970,730</u>	<u>\$ 2,785,405</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**County School Indirect Cost Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 858,631	\$ 858,631	\$ 444,437	\$ (414,194)
Interest income			4,201	4,201
Total revenues	<u>858,631</u>	<u>858,631</u>	<u>448,638</u>	<u>(409,993)</u>
<u>EXPENDITURES</u>				
Current:				
Education	<u>1,458,358</u>	<u>1,458,358</u>	<u>1,000,173</u>	<u>458,185</u>
Total expenditures	<u>1,458,358</u>	<u>1,458,358</u>	<u>1,000,173</u>	<u>458,185</u>
Deficiency of revenues under expenditures	<u>(599,727)</u>	<u>(599,727)</u>	<u>(551,535)</u>	<u>48,192</u>
Net change in fund balances	(599,727)	(599,727)	(551,535)	48,192
Fund balance at beginning of year	1,316,972	1,316,972	1,522,703	205,731
Fund balance at end of year	<u>\$ 717,245</u>	<u>\$ 717,245</u>	<u>\$ 971,168</u>	<u>\$ 253,923</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Court Document Retrieval Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,335,000	\$ 1,335,000	\$ 1,223,738	\$ (111,262)
Interest income			2,774	2,774
Total revenues	<u>1,335,000</u>	<u>1,335,000</u>	<u>1,226,512</u>	<u>(108,488)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>2,335,000</u>	<u>2,364,067</u>	<u>1,502,404</u>	<u>861,663</u>
Total expenditures	<u>2,335,000</u>	<u>2,364,067</u>	<u>1,502,404</u>	<u>861,663</u>
Deficiency of revenues under expenditures	<u>(1,000,000)</u>	<u>(1,029,067)</u>	<u>(275,892)</u>	<u>753,175</u>
Net change in fund balances	(1,000,000)	(1,029,067)	(275,892)	753,175
Fund balance at beginning of year	<u>1,563,435</u>	<u>1,563,435</u>	<u>979,587</u>	<u>(583,848)</u>
Fund balance at end of year	<u>\$ 563,435</u>	<u>\$ 534,368</u>	<u>\$ 703,695</u>	<u>\$ 169,327</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Criminal Justice Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 1,400,000	\$ 1,400,000	\$ 1,473,571	\$ 73,571
Interest income	5,000	5,000	1,641	(3,359)
Total revenues	<u>1,405,000</u>	<u>1,405,000</u>	<u>1,475,212</u>	<u>70,212</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,728,835	1,760,230	1,610,083	150,147
Total expenditures	<u>1,728,835</u>	<u>1,760,230</u>	<u>1,610,083</u>	<u>150,147</u>
Deficiency of revenues under expenditures	<u>(323,835)</u>	<u>(355,230)</u>	<u>(134,871)</u>	<u>220,359</u>
Net change in fund balances	(323,835)	(355,230)	(134,871)	220,359
Fund balance at beginning of year	398,046	398,046	547,615	149,569
Fund balance at end of year	<u>\$ 74,211</u>	<u>\$ 42,816</u>	<u>\$ 412,744</u>	<u>\$ 369,928</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Del Webb Special Revenue Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Licenses and permits	\$ 2,500	\$ 2,500	\$	\$ (2,500)
Interest income	6,608	6,608	2,304	(4,304)
Total revenues	<u>9,108</u>	<u>9,108</u>	<u>2,304</u>	<u>(6,804)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	259	259	157	102
Total expenditures	<u>259</u>	<u>259</u>	<u>157</u>	<u>102</u>
Excess of revenues over expenditures	<u>8,849</u>	<u>8,849</u>	<u>2,147</u>	<u>(6,702)</u>
Net change in fund balances	8,849	8,849	2,147	(6,702)
Fund balance at beginning of year	515,166	515,166	513,203	(1,963)
Fund balance at end of year	<u>\$ 524,015</u>	<u>\$ 524,015</u>	<u>\$ 515,350</u>	<u>\$ (8,665)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Diversion Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 1,579,000	\$ 1,579,000	\$ 1,632,151	\$ 53,151
Interest income	21,000	21,000	12,168	(8,832)
Total revenues	<u>1,600,000</u>	<u>1,600,000</u>	<u>1,644,319</u>	<u>44,319</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>2,871,162</u>	<u>2,887,203</u>	<u>1,825,661</u>	<u>1,061,542</u>
Total expenditures	<u>2,871,162</u>	<u>2,887,203</u>	<u>1,825,661</u>	<u>1,061,542</u>
Deficiency of revenues under expenditures	<u>(1,271,162)</u>	<u>(1,287,203)</u>	<u>(181,342)</u>	<u>1,105,861</u>
Net change in fund balances	(1,271,162)	(1,287,203)	(181,342)	1,105,861
Fund balance at beginning of year	<u>1,968,600</u>	<u>1,968,600</u>	<u>2,826,540</u>	<u>857,940</u>
Fund balance at end of year	<u>\$ 697,438</u>	<u>\$ 681,397</u>	<u>\$ 2,645,198</u>	<u>\$ 1,963,801</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Domestic Relations Mediation Education Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 186,682	\$ 186,682	\$ 191,926	\$ 5,244
Interest income	4,000	4,000	366	(3,634)
Total revenues	<u>190,682</u>	<u>190,682</u>	<u>192,292</u>	<u>1,610</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>190,682</u>	<u>193,568</u>	<u>193,568</u>	
Total expenditures	<u>190,682</u>	<u>193,568</u>	<u>193,568</u>	
Excess (deficiency) of revenues over expenditures		<u>(2,886)</u>	<u>(1,276)</u>	<u>1,610</u>
Net change in fund balances		<u>(2,886)</u>	<u>(1,276)</u>	<u>1,610</u>
Fund balance at beginning of year	<u>72,031</u>	<u>72,031</u>	<u>96,463</u>	<u>24,432</u>
Fund balance at end of year	<u>\$ 72,031</u>	<u>\$ 69,145</u>	<u>\$ 95,187</u>	<u>\$ 26,042</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Elections Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 2,158,820	\$ 2,308,820	\$ 118,747	\$ (2,190,073)
Interest income			9,518	9,518
Total revenues	<u>2,158,820</u>	<u>2,308,820</u>	<u>128,265</u>	<u>(2,180,555)</u>
<b>EXPENDITURES</b>				
Current:				
General government	<u>2,158,820</u>	<u>2,308,820</u>	<u>128,265</u>	<u>2,180,555</u>
Total expenditures	<u>2,158,820</u>	<u>2,308,820</u>	<u>128,265</u>	<u>2,180,555</u>
Excess revenues over expenditures				
Net change in fund balances				
Fund balance at beginning of year				
Fund balance at end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Emancipation Administrative Costs Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$	\$	\$ 676	\$ 676
Interest income			22	22
Total revenues			<u>698</u>	<u>698</u>
<u>EXPENDITURES</u>				
Current:				
Public Safety	4,800	4,800	1,416	3,384
Total expenditures	<u>4,800</u>	<u>4,800</u>	<u>1,416</u>	<u>3,384</u>
Deficiency of revenues under expenditures	<u>(4,800)</u>	<u>(4,800)</u>	<u>(718)</u>	<u>4,082</u>
Net change in fund balances	(4,800)	(4,800)	(718)	4,082
Fund balance at beginning of year	<u>4,876</u>	<u>4,876</u>	<u>5,191</u>	<u>315</u>
Fund balance at end of year	<u>76</u>	<u>76</u>	<u>4,473</u>	<u>4,397</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Emergency Management Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 862,599	\$ 862,599	\$ 844,642	\$ (17,957)
Charges for services	170,656	170,656	156,026	(14,630)
Interest income			145	145
Miscellaneous			250	250
Total revenues	<u>1,033,255</u>	<u>1,033,255</u>	<u>1,001,063</u>	<u>(32,192)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,116,752	1,126,163	951,807	174,356
Capital outlay	30,949	30,949	19,684	11,265
Total expenditures	<u>1,147,701</u>	<u>1,157,112</u>	<u>971,491</u>	<u>185,621</u>
Excess (deficiency) of revenues over expenditures	<u>(114,446)</u>	<u>(123,857)</u>	<u>29,572</u>	<u>153,429</u>
Net change in fund balances	(114,446)	(123,857)	29,572	153,429
Fund deficit at beginning of year	(206,951)	(206,951)	(72,857)	134,094
Fund deficit at end of year	<u>\$ (321,397)</u>	<u>\$ (330,808)</u>	<u>\$ (43,285)</u>	<u>\$ 287,523</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Environmental Services Environmental Health Fund –**  
**Special Revenue Fund**

For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Licenses and permits	\$ 16,630,770	\$ 16,630,770	\$ 15,730,198	\$ (900,572)
Charges for services	2,595,307	2,595,307	3,436,877	841,570
Fines and forfeits	120,001	120,001	214,826	94,825
Interest income	20,000	20,000	37,284	17,284
Miscellaneous	600	600	5,396	4,796
Total revenues	<u>19,366,678</u>	<u>19,366,678</u>	<u>19,424,581</u>	<u>57,903</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	20,435,792	20,865,330	18,973,578	1,891,752
Capital outlay	<u>2,174,024</u>	<u>2,174,024</u>	<u>1,000,260</u>	<u>1,173,764</u>
Total expenditures	<u>22,609,816</u>	<u>23,039,354</u>	<u>19,973,838</u>	<u>3,065,516</u>
Deficiency of revenues under expenditures	<u>(3,243,138)</u>	<u>(3,672,676)</u>	<u>(549,257)</u>	<u>3,123,419</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in		5,745	5,745	
Total other financing sources		<u>5,745</u>	<u>5,745</u>	
Net change in fund balances	(3,243,138)	(3,666,931)	(543,512)	3,123,419
Fund balance at beginning of year	<u>6,712,369</u>	<u>6,712,369</u>	<u>8,785,861</u>	<u>2,073,492</u>
Fund balance at end of year	<u>\$ 3,469,231</u>	<u>\$ 3,045,438</u>	<u>\$ 8,242,349</u>	<u>\$ 5,196,911</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Expedited Child Support Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 579,300	\$ 579,300	\$ 642,122	\$ 62,822
Interest income	5,700	5,700	1,629	(4,071)
Total revenues	<u>585,000</u>	<u>585,000</u>	<u>643,751</u>	<u>58,751</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>785,000</u>	<u>791,744</u>	<u>611,544</u>	<u>180,200</u>
Total expenditures	<u>785,000</u>	<u>791,744</u>	<u>611,544</u>	<u>180,200</u>
Excess (deficiency) of revenues over expenditures	<u>(200,000)</u>	<u>(206,744)</u>	<u>32,207</u>	<u>238,951</u>
Net change in fund balances	(200,000)	(206,744)	32,207	238,951
Fund balance at beginning of year	<u>306,545</u>	<u>306,545</u>	<u>404,107</u>	<u>97,562</u>
Fund balance at end of year	<u>\$ 106,545</u>	<u>\$ 99,801</u>	<u>\$ 436,314</u>	<u>\$ 336,513</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Flood Control Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 53,752,703	\$ 53,752,703	\$ 53,987,454	\$ 234,751
Licenses and permits	166,400	166,400	302,209	135,809
Intergovernmental	131,500	131,500	201,357	69,857
Interest income	300,000	300,000	316,660	16,660
Miscellaneous	160,484	160,484	7,360,324	7,199,840
Total revenues	<u>54,511,087</u>	<u>54,511,087</u>	<u>62,168,004</u>	<u>7,656,917</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	33,121,169	52,681,565	27,373,816	25,307,749
Capital outlay	654,200	654,200	825,454	(171,254)
Total expenditures	<u>33,775,369</u>	<u>53,335,765</u>	<u>28,199,270</u>	<u>25,136,495</u>
Excess of revenues over expenditures	<u>20,735,718</u>	<u>1,175,322</u>	<u>33,968,734</u>	<u>32,793,412</u>
<u>OTHER FINANCING USES</u>				
Transfers out	<u>(54,098,533)</u>	<u>(34,817,699)</u>	<u>(53,923,003)</u>	<u>(19,105,304)</u>
Total other financing uses	<u>(54,098,533)</u>	<u>(34,817,699)</u>	<u>(53,923,003)</u>	<u>(19,105,304)</u>
Net change in fund balances	(33,362,815)	(33,642,377)	(19,954,269)	13,688,108
Fund balance at beginning of year	33,642,377	33,642,377	60,269,893	26,627,516
Change in nonspendable resources:				
Decrease in inventories			(38,359)	(38,359)
Fund balance at end of year	<u>\$ 279,562</u>	<u>\$</u>	<u>\$ 40,277,265</u>	<u>\$ 40,277,265</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Flood Control Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 349,000	\$ 429,000	\$ 265,553	\$ (163,447)
Total revenues	<u>349,000</u>	<u>429,000</u>	<u>265,553</u>	<u>(163,447)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	349,000	429,000	265,553	163,447
Total expenditures	<u>349,000</u>	<u>429,000</u>	<u>265,553</u>	<u>163,447</u>
Excess of revenues over expenditures	_____	_____	_____	_____
Net change in fund balances				
Fund balance (deficit) at beginning of year	(22,218)	(22,218)		22,218
Fund balance (deficit) at end of year	<u>\$ (22,218)</u>	<u>\$ (22,218)</u>	<u>\$</u>	<u>\$ 22,218</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**General Government Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 289,975	\$ 3,619,925	\$ 3,716,833	\$ 96,908
Interest income			1,811	1,811
Miscellaneous	4,301,796	4,198,782		(4,198,782)
Total revenues	<u>4,591,771</u>	<u>7,818,707</u>	<u>3,718,644</u>	<u>(4,100,063)</u>
<b>EXPENDITURES</b>				
Current:				
General government	14,478,116	9,982,226	3,718,757	6,263,469
Total expenditures	<u>14,478,116</u>	<u>9,982,226</u>	<u>3,718,757</u>	<u>6,263,469</u>
Deficiency of revenues under expenditures	<u>(9,886,345)</u>	<u>(2,163,519)</u>	<u>(113)</u>	<u>2,163,406</u>
Net change in fund balances	(9,886,345)	(2,163,519)	(113)	2,163,406
Fund balance (deficit) at beginning of year	558,487	558,487	(633)	(559,120)
Fund deficit at end of year	<u>\$ (9,327,858)</u>	<u>\$ (1,605,032)</u>	<u>\$ (746)</u>	<u>\$ 1,604,286</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Human Services Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 39,517,512	\$ 49,518,215	\$ 43,596,075	\$ (5,922,140)
Miscellaneous			500	500
Total revenues	<u>39,517,512</u>	<u>49,518,215</u>	<u>43,596,575</u>	<u>(5,921,640)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	39,517,512	49,518,215	44,435,487	5,082,728
Capital outlay				
Total expenditures	<u>39,517,512</u>	<u>49,518,215</u>	<u>44,435,487</u>	<u>5,082,728</u>
Excess (deficiency) of revenues over expenditures			<u>(838,912)</u>	<u>(838,912)</u>
Net change in fund balances			(838,912)	(838,912)
Fund deficit at beginning of year	<u>(2,049,595)</u>	<u>(2,049,595)</u>	<u>(860,186)</u>	<u>1,189,409</u>
Fund deficit at end of year	<u>\$ (2,049,595)</u>	<u>\$ (2,049,595)</u>	<u>\$ (1,699,098)</u>	<u>\$ 350,497</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Inmate Health Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 165,060	\$ 165,060	\$ 173,058	\$ 7,998
Interest income	580	580	1,384	804
Total revenues	<u>165,640</u>	<u>165,640</u>	<u>174,442</u>	<u>8,802</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	165,640	165,640	1,343	164,297
Total expenditures	<u>165,640</u>	<u>165,640</u>	<u>1,343</u>	<u>164,297</u>
Excess of revenues over expenditures			<u>173,099</u>	<u>173,099</u>
Net change in fund balances			173,099	173,099
Fund balance at beginning of year	<u>216,422</u>	<u>216,422</u>	<u>254,912</u>	<u>38,490</u>
Fund balance at end of year	<u>\$ 216,422</u>	<u>\$ 216,422</u>	<u>\$ 428,011</u>	<u>\$ 211,589</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Inmate Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 12,322,361	\$ 12,322,361	\$ 11,745,528	\$ (576,833)
Interest income	15,000	15,000	28,392	13,392
Miscellaneous			5,709	5,709
Total revenues	<u>12,337,361</u>	<u>12,337,361</u>	<u>11,779,629</u>	<u>(557,732)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	12,337,361	12,435,419	9,451,470	2,983,949
Capital Outlay			26,110	(26,110)
Total expenditures	<u>12,337,361</u>	<u>12,435,419</u>	<u>9,477,580</u>	<u>2,957,839</u>
Excess (deficiency) of revenues over expenditures		<u>(98,058)</u>	<u>2,302,049</u>	<u>2,400,107</u>
Net change in fund balances		(98,058)	2,302,049	2,400,107
Fund balance at beginning of year	6,100,001	6,100,001	4,966,734	(1,133,267)
Fund balance at end of year	<u>\$ 6,100,001</u>	<u>\$ 6,001,943</u>	<u>\$ 7,268,783</u>	<u>\$ 1,266,840</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Judicial Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,512,000	\$ 1,512,000	\$ 1,476,141	\$ (35,859)
Interest income	9,600	9,600	11,296	1,696
Miscellaneous			2,566	2,566
Total revenues	<u>1,521,600</u>	<u>1,521,600</u>	<u>1,490,003</u>	<u>(31,597)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,621,600</u>	<u>1,920,308</u>	<u>1,029,229</u>	<u>891,079</u>
Total expenditures	<u>1,621,600</u>	<u>1,920,308</u>	<u>1,029,229</u>	<u>891,079</u>
Excess (deficiency) of revenues over expenditures	<u>(100,000)</u>	<u>(398,708)</u>	<u>460,774</u>	<u>859,482</u>
Net change in fund balances	(100,000)	(398,708)	460,774	859,482
Fund balance at beginning of year	<u>2,141,713</u>	<u>2,141,713</u>	<u>2,257,673</u>	<u>115,960</u>
Fund balance at end of year	<u>\$ 2,041,713</u>	<u>\$ 1,743,005</u>	<u>\$ 2,718,447</u>	<u>\$ 975,442</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Justice Court Judicial Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ 786,600	\$ 786,600	\$ 755,309	\$ (31,291)
Interest income	5,400	5,400	4,930	(470)
Total revenues	<u>792,000</u>	<u>792,000</u>	<u>760,239</u>	<u>(31,761)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	1,792,000	1,796,059	744,100	1,051,959
Capital outlay			<u>39,746</u>	<u>(39,746)</u>
Total expenditures	<u>1,792,000</u>	<u>1,796,059</u>	<u>783,846</u>	<u>1,012,213</u>
Excess (deficiency) of revenues over expenditures	<u>(1,000,000)</u>	<u>(1,004,059)</u>	<u>(23,607)</u>	<u>980,452</u>
Net change in fund balances	(1,000,000)	(1,004,059)	(23,607)	980,452
Fund balance at beginning of year	1,152,879	1,152,879	1,123,259	(29,620)
Fund balance at end of year	<u>\$ 152,879</u>	<u>\$ 148,820</u>	<u>\$ 1,099,652</u>	<u>\$ 950,832</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Justice Court Photo Enforcement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 7,500	\$ 7,500	\$ 3,972	\$ (3,528)
Interest income	1,200	1,200	1,644	444
Total revenues	<u>8,700</u>	<u>8,700</u>	<u>5,616</u>	<u>(3,084)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	381,351	381,351	148,805	232,546
Capital outlay			11,138	(11,138)
Total expenditures	<u>381,351</u>	<u>381,351</u>	<u>159,943</u>	<u>221,408</u>
Deficiency of revenues under expenditures	<u>(372,651)</u>	<u>(372,651)</u>	<u>(154,327)</u>	<u>218,324</u>
Net change in fund balances	(372,651)	(372,651)	(154,327)	218,324
Fund balance at beginning of year	372,651	372,651	399,705	27,054
Fund balance at end of year	<u>\$</u>	<u>\$</u>	<u>\$ 245,378</u>	<u>\$ 245,378</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Justice Courts Special Revenue Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 6,175,000	\$ 6,175,000	\$ 6,414,347	\$ 239,347
Interest income	2,400	2,400	3,688	1,288
Total revenues	<u>6,177,400</u>	<u>6,177,400</u>	<u>6,418,035</u>	<u>240,635</u>
<b>EXPENITURES</b>				
Current:				
Public safety	6,177,400	6,261,867	6,245,054	16,813
Capital outlay			5,569	(5,569)
Total expenditures	<u>6,177,400</u>	<u>6,261,867</u>	<u>6,250,623</u>	<u>11,244</u>
Excess (deficiency) of revenues over expenditures		<u>(84,467)</u>	<u>167,412</u>	<u>251,879</u>
Net change in fund balances		(84,467)	167,412	251,879
Fund balance at beginning of year	127,710	127,710	416,382	288,672
Fund balance at end of year	<u>\$ 127,710</u>	<u>\$ 43,243</u>	<u>\$ 583,794</u>	<u>\$ 540,551</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Juvenile Probation Diversion Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 298,670	\$ 298,670	\$ 274,884	\$ (23,786)
Interest income	4,200	4,200	3,387	(813)
Total revenues	<u>302,870</u>	<u>302,870</u>	<u>278,271</u>	<u>(24,599)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>302,870</u>	<u>310,909</u>	<u>309,154</u>	<u>1,755</u>
Total expenditures	<u>302,870</u>	<u>310,909</u>	<u>309,154</u>	<u>1,755</u>
Excess (deficiency) of revenues over expenditures		<u>(8,039)</u>	<u>(30,883)</u>	<u>(22,844)</u>
Net change in fund balances		(8,039)	(30,883)	(22,844)
Fund balance at beginning of year	<u>755,002</u>	<u>755,002</u>	<u>818,353</u>	<u>63,351</u>
Fund balance at end of year	<u>\$ 755,002</u>	<u>\$ 746,963</u>	<u>\$ 787,470</u>	<u>\$ 40,507</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Juvenile Probation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 4,398,449	\$ 4,871,835	\$ 3,927,262	\$ (944,573)
Interest income	<u>8,000</u>	<u>8,000</u>	<u>1,774</u>	<u>(6,226)</u>
Total revenues	<u>4,406,449</u>	<u>4,879,835</u>	<u>3,929,036</u>	<u>(950,799)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>4,406,449</u>	<u>4,965,462</u>	<u>4,062,355</u>	<u>903,107</u>
Total expenditures	<u>4,406,449</u>	<u>4,965,462</u>	<u>4,062,355</u>	<u>903,107</u>
Excess (deficiency) of revenues over expenditures		<u>(85,627)</u>	<u>(133,319)</u>	<u>(47,692)</u>
Net change in fund balances		(85,627)	(133,319)	(47,692)
Fund deficit at beginning of year	<u>(213,798)</u>	<u>(213,798)</u>	<u>(63,394)</u>	<u>150,404</u>
Fund deficit at end of year	<u>\$ (213,798)</u>	<u>\$ (299,425)</u>	<u>\$ (196,713)</u>	<u>\$ 102,712</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Juvenile Probation Special Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 354,200	\$ 354,200	\$ 419,972	\$ 65,772
Fines and forfeits	3,383,500	3,383,500	3,361,541	(21,959)
Interest income	<u>5,500</u>	<u>5,500</u>	<u>5,718</u>	<u>218</u>
Revenues Total	<u>3,743,200</u>	<u>3,743,200</u>	<u>3,787,231</u>	<u>44,031</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>3,743,200</u>	<u>3,827,343</u>	<u>3,683,296</u>	<u>144,047</u>
Total expenditures	<u>3,743,200</u>	<u>3,827,343</u>	<u>3,683,296</u>	<u>144,047</u>
Excess (deficiency) of revenues over expenditures		<u>(84,143)</u>	<u>103,935</u>	<u>188,078</u>
Net change in fund balances		<u>(84,143)</u>	<u>103,935</u>	<u>188,078</u>
Fund balance at beginning of year	<u>249,084</u>	<u>249,084</u>	<u>1,213,486</u>	<u>964,402</u>
Fund balance at end of year	<u>\$ 249,084</u>	<u>\$ 164,941</u>	<u>\$ 1,317,421</u>	<u>\$ 1,152,480</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Juvenile Restitution Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 865	\$ 865	\$ 281	\$ (584)
Miscellaneous	9,135	9,135	2,511	(6,624)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>2,792</u>	<u>(7,208)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	10,000	10,000	9,260	740
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,260</u>	<u>740</u>
Excess (deficiency) of revenues over expenditures			(6,468)	(6,468)
Net change in fund balances			(6,468)	(6,468)
Fund balance at beginning of year	67,298	67,298	65,541	(1,757)
Fund balance at end of year	<u>\$ 67,298</u>	<u>\$ 67,298</u>	<u>\$ 59,073</u>	<u>\$ (8,225)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Lake Pleasant Recreation Services Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,836,752	\$ 1,836,752	\$ 1,995,189	\$ 158,437
Fines and forfeits	460	460	717	257
Interest income	10,280	10,280	8,143	(2,137)
Miscellaneous	<u>150,125</u>	<u>150,125</u>	<u>192,244</u>	<u>42,119</u>
Total revenues	<u>1,997,617</u>	<u>1,997,617</u>	<u>2,196,293</u>	<u>198,676</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	2,144,758	2,165,131	2,103,669	61,462
Capital outlay	<u>809,600</u>	<u>809,600</u>	<u>416,419</u>	<u>393,181</u>
Total expenditures	<u>2,954,358</u>	<u>2,974,731</u>	<u>2,520,088</u>	<u>454,643</u>
Deficiency of revenues under expenditures	<u>(956,741)</u>	<u>(977,114)</u>	<u>(323,795)</u>	<u>653,319</u>
Net change in fund balances	(956,741)	(977,114)	(323,795)	653,319
Fund balance at beginning of year	1,366,875	1,366,875	1,976,380	609,505
Fund balance at end of year	<u>\$ 410,134</u>	<u>\$ 389,761</u>	<u>\$ 1,652,585</u>	<u>\$ 1,262,824</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Law Library Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,276,250	\$ 1,276,250	\$ 1,247,895	\$ (28,355)
Fines and forfeits	1,750	1,750	1,332	(418)
Interest income	10,500	10,500	9,314	(1,186)
Miscellaneous	<u>7,500</u>	<u>7,500</u>	<u>7,422</u>	<u>(78)</u>
Total revenues	<u>1,296,000</u>	<u>1,296,000</u>	<u>1,265,963</u>	<u>(30,037)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,296,000</u>	<u>1,546,000</u>	<u>1,265,131</u>	<u>280,869</u>
Total expenditures	<u>1,296,000</u>	<u>1,546,000</u>	<u>1,265,131</u>	<u>280,869</u>
Excess (deficiency) of revenues over expenditures		<u>(250,000)</u>	<u>832</u>	<u>250,832</u>
Net change in fund balances		(250,000)	832	250,832
Fund balance at beginning of year	<u>1,873,469</u>	<u>1,873,469</u>	<u>2,028,812</u>	<u>155,343</u>
Fund balance at end of year	<u>\$ 1,873,469</u>	<u>\$ 1,623,469</u>	<u>\$ 2,029,644</u>	<u>\$ 406,175</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Legal Defender Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 66,362	\$ 66,362	\$ 66,362	\$
Interest income			77	77
Total revenues	<u>66,362</u>	<u>66,362</u>	<u>66,439</u>	<u>77</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>66,362</u>	<u>66,362</u>	<u>66,362</u>	
Total expenditures	<u>66,362</u>	<u>66,362</u>	<u>66,362</u>	
Excess of revenues over expenditures			<u>77</u>	<u>77</u>
Net change in fund balances			77	77
Fund balance at beginning of year	<u>2,187</u>	<u>2,187</u>	<u>2,243</u>	<u>56</u>
Fund balance at end of year	<u>\$ 2,187</u>	<u>\$ 2,187</u>	<u>\$ 2,320</u>	<u>\$ 133</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Library District Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 16,721,924	\$ 16,721,924	\$ 16,791,941	\$ 70,017
Intergovernmental	320,352	320,352	339,504	19,152
Charges for services	3,430,080	3,430,080	3,224,841	(205,239)
Fines and forfeits	716,270	716,270	711,036	(5,234)
Interest income	100,000	100,000	74,777	(25,223)
Miscellaneous	188,970	258,202	429,221	171,019
Total revenues	<u>21,477,596</u>	<u>21,546,828</u>	<u>21,571,320</u>	<u>24,492</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	25,627,596	25,940,686	23,322,079	2,618,607
Capital outlay		57,584	251,549	(193,965)
Total expenditures	<u>25,627,596</u>	<u>25,998,270</u>	<u>23,573,628</u>	<u>2,424,642</u>
Deficiency of revenues under expenditures	<u>(4,150,000)</u>	<u>(4,451,442)</u>	<u>(2,002,308)</u>	<u>2,449,134</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfer in	2,630,711	2,574,737		(2,574,737)
Transfer out	<u>(13,195,629)</u>	<u>(12,894,187)</u>	<u>(10,319,450)</u>	<u>2,574,737</u>
Other Financing Uses	<u>(10,564,918)</u>	<u>(10,319,450)</u>	<u>(10,319,450)</u>	
Net change in fund balances	(14,714,918)	(14,770,892)	(12,321,758)	2,449,134
Fund balance at beginning of year	13,483,932	13,483,932	17,476,747	3,992,815
Fund balance (deficit) at end of year	<u>\$ (1,230,986)</u>	<u>\$ (1,286,960)</u>	<u>\$ 5,154,989</u>	<u>\$ 6,441,949</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Library District Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$ 99,535	\$ 116,794	\$ 17,259
Miscellaneous		70,377		(70,377)
Total revenues		169,912	116,794	(53,118)
<u>EXPENDITURES</u>				
Current:				
Culture and recreation		169,912	116,794	53,118
Total expenditures		169,912	116,794	53,118
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance at beginning of year				
Fund balance at end of year	\$	\$	\$	\$

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Medical Examiner Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 115,864	\$ 138,546	\$ 84,760	\$ (53,786)
Total revenues	115,864	138,546	84,760	(53,786)
<b>EXPENDITURES</b>				
Current:				
Public safety	99,504	122,186	70,323	51,863
Capital outlay	16,360	16,360		16,360
Total expenditures	115,864	138,546	70,323	68,223
Excess of revenues over expenditures			14,437	14,437
Net change in fund balances			14,437	14,437
Fund balance (deficit) at beginning of year	85,630	85,630	(14,437)	(100,067)
Fund balance at end of year	\$ 85,630	\$ 85,630	\$	\$ (85,630)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Officer Safety Equipment Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 60,000	\$ 60,000	\$ 55,710	\$ (4,290)
Interest income			256	256
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>55,966</u>	<u>(4,034)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	53,000	53,000		53,000
Capital Outlay	<u>7,000</u>	<u>7,000</u>		<u>7,000</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>		<u>60,000</u>
Excess of revenues over expenditures			<u>55,966</u>	<u>55,966</u>
Net change in fund balances			55,966	55,966
Fund balance at beginning of year	<u>20,164</u>	<u>20,164</u>	<u>32,225</u>	<u>12,061</u>
Fund balance at end of year	<u>20,164</u>	<u>20,164</u>	<u>88,191</u>	<u>68,027</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Palo Verde Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 500,477	\$ 500,477	\$ 500,477	\$
Interest income			3,549	3,549
Total revenues	<u>500,477</u>	<u>500,477</u>	<u>504,026</u>	<u>3,549</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	557,125	565,200	455,676	109,524
Capital Outlay	<u>29,900</u>	<u>29,900</u>	<u>28,453</u>	<u>1,447</u>
Total expenditures	<u>587,025</u>	<u>595,100</u>	<u>484,129</u>	<u>110,971</u>
Excess (deficiency) of revenues over expenditures	<u>(86,548)</u>	<u>(94,623)</u>	<u>19,897</u>	<u>114,520</u>
Net change in fund balances	(86,548)	(94,623)	19,897	114,520
Fund balance at beginning of year	<u>449,980</u>	<u>449,980</u>	<u>477,392</u>	<u>27,412</u>
Fund balance at end of year	<u>\$ 363,432</u>	<u>\$ 355,357</u>	<u>\$ 497,289</u>	<u>\$ 141,932</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Parks and Recreation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$ 10,000	\$ 10,000	\$
Miscellaneous	10	10		(10)
Total revenues	10	10,010	10,000	(10)
<u>EXPENDITURES</u>				
Current:				
Capital outlay		10,000	10,000	
Total expenditures		10,000	10,000	
Excess of revenues over expenditures	10	10		(10)
Net change in fund balances	10	10		(10)
Fund balance (deficit) at beginning of year	(10)	(10)		10
Fund balance at end of year	\$	\$	\$	\$

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Parks Donations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 16,047	\$ 16,047	\$ 2,933	\$ (13,114)
Miscellaneous	39,651	39,651	64,556	24,905
Total revenues	<u>55,698</u>	<u>55,698</u>	<u>67,489</u>	<u>11,791</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	176,056	176,056	20,157	155,899
Total expenditures	<u>176,056</u>	<u>176,056</u>	<u>20,157</u>	<u>155,899</u>
Excess (deficiency) of revenues over expenditures	<u>(120,358)</u>	<u>(120,358)</u>	<u>47,332</u>	<u>167,690</u>
Net change in fund balances	(120,358)	(120,358)	47,332	167,690
Fund balance at beginning of year	559,375	559,375	638,650	79,275
Fund balance at end of year	<u>\$ 439,017</u>	<u>\$ 439,017</u>	<u>\$ 685,982</u>	<u>\$ 246,965</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Parks Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 2,458,638	\$ 2,458,638	\$ 2,698,414	\$ 239,776
Fines and forfeits			100	100
Interest income	7,624	7,624	15,089	7,465
Miscellaneous	1,455,208	1,455,208	3,116,551	1,661,343
Total revenues	<u>3,921,470</u>	<u>3,921,470</u>	<u>5,830,154</u>	<u>1,908,684</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	4,225,075	4,305,622	4,083,700	221,922
Capital outlay	825,000	825,000	311,563	513,437
Total expenditures	<u>5,050,075</u>	<u>5,130,622</u>	<u>4,395,263</u>	<u>735,359</u>
Excess (deficiency) of revenues over expenditures	<u>(1,128,605)</u>	<u>(1,209,152)</u>	<u>1,434,891</u>	<u>2,644,043</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	35,050	165,050	74,668	(90,382)
Total other financing sources	<u>35,050</u>	<u>165,050</u>	<u>74,668</u>	<u>(90,382)</u>
Net change in fund balances	(1,093,555)	(1,044,102)	1,509,559	2,553,661
Fund balance at beginning of year	1,423,788	1,423,788	1,934,383	510,595
Fund balance at end of year	<u>\$ 330,233</u>	<u>\$ 379,686</u>	<u>\$ 3,443,942</u>	<u>\$ 3,064,256</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Parks Souvenir Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 865	\$ 865	\$ 221	\$ (644)
Miscellaneous	219,135	219,135	330,358	111,223
Total revenues	220,000	220,000	330,579	110,579
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	184,950	186,067	263,239	(77,172)
Total expenditures	184,950	186,067	263,239	(77,172)
Excess of revenues over expenditures	35,050	33,933	67,340	33,407
<u>OTHER FINANCING USES</u>				
Transfers out	(35,050)	(165,050)	(74,668)	90,382
Total other financing uses	(35,050)	(165,050)	(74,668)	90,382
Net change in fund balances		(131,117)	(7,328)	123,789
Fund balance at beginning of year	25,271	25,271	33,270	7,999
Fund balance (deficit) at end of year	\$ 25,271	\$ (105,846)	\$ 25,942	\$ 131,788

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Parks Spur Cross Ranch Conservation Fund –**  
**Special Revenue Fund**

For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 261,840	\$ 261,840	\$ 277,445	\$ 15,605
Interest income	3,583	3,583	919	(2,664)
Miscellaneous	988	988	2,756	1,768
Total revenues	<u>266,411</u>	<u>266,411</u>	<u>281,120</u>	<u>14,709</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	295,800	297,287	225,054	72,233
Capital outlay				
Total expenditures	<u>295,800</u>	<u>297,287</u>	<u>225,054</u>	<u>72,233</u>
Excess (deficiency) of revenues under expenditures	<u>(29,389)</u>	<u>(30,876)</u>	<u>56,066</u>	<u>86,942</u>
Net change in fund balances	(29,389)	(30,876)	56,066	86,942
Fund balance at beginning of year	175,360	175,360	192,610	17,250
Fund balance at end of year	<u>\$ 145,971</u>	<u>\$ 144,484</u>	<u>\$ 248,676</u>	<u>\$ 104,192</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Planning and Development Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 4,209,252	\$ 4,209,252	\$ 3,961,975	\$ (247,277)
Charges for services	3,733,716	3,733,716	4,621,803	888,087
Fines and forfeits	60,309	60,309	120,506	60,197
Interest income	20,000	20,000	13,676	(6,324)
Miscellaneous	36,891	36,891	7,410	(29,481)
Total revenues	<u>8,060,168</u>	<u>8,060,168</u>	<u>8,725,370</u>	<u>665,202</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	7,280,324	7,431,498	7,746,988	(315,490)
Capital outlay	909,200	909,200	213,665	695,535
Total expenditures	<u>8,189,524</u>	<u>8,340,698</u>	<u>7,960,653</u>	<u>380,045</u>
Excess (deficiency) of revenues over expenditures	<u>(129,356)</u>	<u>(280,530)</u>	<u>764,717</u>	<u>1,045,247</u>
Net change in fund balances	(129,356)	(280,530)	764,717	1,045,247
Fund balance at beginning of year	2,335,680	2,335,680	2,815,909	480,229
Fund balance at end of year	<u>\$ 2,206,324</u>	<u>\$ 2,055,150</u>	<u>\$ 3,580,626</u>	<u>\$ 1,525,476</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Probate Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 460,531	\$ 460,531	\$ 467,048	\$ 6,517
Interest income	4,000	4,000	1,503	(2,497)
Total revenues	<u>464,531</u>	<u>464,531</u>	<u>468,551</u>	<u>4,020</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	614,531	621,562	525,034	96,528
Total expenditures	<u>614,531</u>	<u>621,562</u>	<u>525,034</u>	<u>96,528</u>
Deficiency of revenues under expenditures	<u>(150,000)</u>	<u>(157,031)</u>	<u>(56,483)</u>	<u>100,548</u>
Net change in fund balances	(150,000)	(157,031)	(56,483)	100,548
Fund balance at beginning of year	340,858	340,858	385,179	44,321
Fund balance at end of year	<u>\$ 190,858</u>	<u>\$ 183,827</u>	<u>\$ 328,696</u>	<u>\$ 144,869</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Public Defender Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,372,454	\$ 1,372,454	\$ 840,228	\$ (532,226)
Interest income			937	937
Total revenues	<u>1,372,454</u>	<u>1,372,454</u>	<u>841,165</u>	<u>(531,289)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,827,065</u>	<u>1,827,065</u>	<u>1,022,971</u>	<u>804,094</u>
Total expenditures	<u>1,827,065</u>	<u>1,827,065</u>	<u>1,022,971</u>	<u>804,094</u>
Deficiency of revenues under expenditures	<u>(454,611)</u>	<u>(454,611)</u>	<u>(181,806)</u>	<u>272,805</u>
Net change in fund balances	(454,611)	(454,611)	(181,806)	272,805
Fund balance at beginning of year	462,559	462,559	627,812	165,253
Fund balance at end of year	<u>\$ 7,948</u>	<u>\$ 7,948</u>	<u>\$ 446,006</u>	<u>\$ 438,058</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Public Defender Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 408,499	\$ 408,499	\$ 294,793	\$ (113,706)
Total revenues	408,499	408,499	294,793	(113,706)
<u>EXPENDITURES</u>				
Current:				
Public safety	408,499	408,499	292,887	115,612
Total expenditures	408,499	408,499	292,887	115,612
Excess of revenues over expenditures			1,906	1,906
Net change in fund balances			1,906	1,906
Fund balance (deficit) at beginning of year	13,253	13,253	(6,944)	(20,197)
Fund balance (deficit) at end of year	\$ 13,253	\$ 13,253	\$ (5,038)	\$ (18,291)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Public Defender Training Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 419,257	\$ 419,257	\$ 381,380	\$ (37,877)
Interest income			1,184	1,184
Miscellaneous	5,675	5,675	8,260	2,585
Total revenues	<u>424,932</u>	<u>424,932</u>	<u>390,824</u>	<u>(34,108)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	685,029	685,029	378,417	306,612
Total expenditures	<u>685,029</u>	<u>685,029</u>	<u>378,417</u>	<u>306,612</u>
Excess (deficiency) of revenues over expenditures	<u>(260,097)</u>	<u>(260,097)</u>	<u>12,407</u>	<u>272,504</u>
Net change in fund balances	(260,097)	(260,097)	12,407	272,504
Fund balance at beginning of year	263,677	263,677	284,773	21,096
Fund balance at end of year	<u>\$ 3,580</u>	<u>\$ 3,580</u>	<u>\$ 297,180</u>	<u>\$ 293,600</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Public Health Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 46,327,553	\$ 49,526,063	\$ 46,188,093	\$ (3,337,970)
Charges for services	700,000	292,417	103,639	(188,778)
Miscellaneous	37,000	37,000	179,831	142,831
Total revenues	<u>47,064,553</u>	<u>49,855,480</u>	<u>46,471,563</u>	<u>(3,383,917)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	46,957,553	49,750,923	45,626,260	4,124,663
Capital outlay	107,000	121,000	13,669	107,331
Total expenditures	<u>47,064,553</u>	<u>49,871,923</u>	<u>45,639,929</u>	<u>4,231,994</u>
Excess (deficiency) of revenues over expenditures		(16,443)	831,634	848,077
Net change in fund balances		(16,443)	831,634	848,077
Fund deficit at beginning of year	(4,688,246)	(4,688,246)	(4,475,867)	212,379
Change in nonspendable resources:				
Increase in inventories			9,128	9,128
Fund deficit at end of year	<u>\$ (4,688,246)</u>	<u>\$ (4,704,689)</u>	<u>\$ (3,635,105)</u>	<u>\$ 1,069,584</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Public Health Fees Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 4,779,263	\$ 4,779,263	\$ 4,829,816	\$ 50,553
Interest income	50,000	50,000	25,077	(24,923)
Total revenues	<u>4,829,263</u>	<u>4,829,263</u>	<u>4,854,893</u>	<u>25,630</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	4,859,263	4,916,900	4,555,697	361,203
Total expenditures	<u>4,859,263</u>	<u>4,916,900</u>	<u>4,555,697</u>	<u>361,203</u>
Excess (deficiency) of revenues over expenditures	<u>(30,000)</u>	<u>(87,637)</u>	<u>299,196</u>	<u>386,833</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	30,000	30,000	30,634	634
Total other financing sources	<u>30,000</u>	<u>30,000</u>	<u>30,634</u>	<u>634</u>
Net change in fund balances		(57,637)	329,830	387,467
Fund balance at beginning of year	5,526,976	5,526,976	5,418,759	(108,217)
Change in nonspendable resources:				
Increase in inventories			24,440	24,440
Fund balance at end of year	<u>\$ 5,526,976</u>	<u>\$ 5,469,339</u>	<u>\$ 5,773,029</u>	<u>\$ 303,690</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Recorder’s Surcharge Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 4,152,000	\$ 4,152,000	\$ 4,725,556	\$ 573,556
Interest Income	15,000	15,000	20,393	5,393
Miscellaneous			1,215	1,215
Total revenues	<u>4,167,000</u>	<u>4,167,000</u>	<u>4,747,164</u>	<u>580,164</u>
<u>EXPENDITURES</u>				
Current:				
General government	4,286,738	4,330,135	3,542,503	787,632
Capital outlay	735,000	735,000	495,965	239,035
Total expenditures	<u>5,021,738</u>	<u>5,065,135</u>	<u>4,038,468</u>	<u>1,026,667</u>
Excess (deficiency) of revenues over expenditures	<u>(854,738)</u>	<u>(898,135)</u>	<u>708,696</u>	<u>1,606,831</u>
Net change in fund balances	(854,738)	(898,135)	708,696	1,606,831
Fund balance at beginning of year	3,245,771	3,245,771	3,875,824	630,053
Fund balance at end of year	<u>\$ 2,391,033</u>	<u>\$ 2,347,636</u>	<u>\$ 4,584,520</u>	<u>\$ 2,236,884</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**School Communication Expense Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for Services	\$ 733,136	\$ 733,136	\$ 479,414	\$ (253,722)
Miscellaneous			10,000	10,000
Total revenues	<u>733,136</u>	<u>733,136</u>	<u>489,414</u>	<u>(243,722)</u>
<u>EXPENDITURES</u>				
Current:				
Education	<u>733,136</u>	<u>733,136</u>	<u>303,937</u>	<u>429,199</u>
Total expenditures	<u>733,136</u>	<u>733,136</u>	<u>303,937</u>	<u>429,199</u>
Excess of revenues over expenditures			<u>185,477</u>	<u>185,477</u>
Net change in fund balances			185,477	185,477
Fund balance at beginning of year	<u>54,148</u>	<u>54,148</u>	<u>144,348</u>	<u>90,200</u>
Fund balance at end of year	<u>\$ 54,148</u>	<u>\$ 54,148</u>	<u>\$ 329,825</u>	<u>\$ 275,677</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**School Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 15,796,099	\$ 15,796,099	\$ 9,610,843	\$ (6,185,256)
Interest income			1,454	1,454
Total revenues	<u>15,796,099</u>	<u>15,796,099</u>	<u>9,612,297</u>	<u>(6,183,802)</u>
<b>EXPENDITURES</b>				
Current:				
Education	<u>15,796,099</u>	<u>15,796,099</u>	<u>9,486,565</u>	<u>6,309,534</u>
Total expenditures	<u>15,796,099</u>	<u>15,796,099</u>	<u>9,486,565</u>	<u>6,309,534</u>
Excess of revenues over expenditures			<u>125,732</u>	<u>125,732</u>
Net change in fund balances			125,732	125,732
Fund balance (deficit) at beginning of year	<u>(96,866)</u>	<u>(96,866)</u>	<u>(258,360)</u>	<u>(161,494)</u>
Fund balance (deficit) at end of year	<u>\$ (96,866)</u>	<u>\$ (96,866)</u>	<u>\$ (132,628)</u>	<u>\$ (35,762)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**School Transportation Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 600,000	\$ 600,000	\$ 379,812	\$ (220,188)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>379,812</u>	<u>(220,188)</u>
<b>EXPENDITURES</b>				
Current:				
Education	<u>600,000</u>	<u>600,000</u>	<u>450,600</u>	<u>149,400</u>
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>450,600</u>	<u>149,400</u>
Excess (deficiency) of revenues over expenditures			<u>(70,788)</u>	<u>(70,788)</u>
Net change in fund balances			<u>(70,788)</u>	<u>(70,788)</u>
Fund balance at beginning of year	<u>399,306</u>	<u>399,306</u>	<u>226,373</u>	<u>(172,933)</u>
Fund balance at end of year	<u>\$ 399,306</u>	<u>\$ 399,306</u>	<u>\$ 155,585</u>	<u>\$ (243,721)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Sheriff Donations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$	\$	\$ 565	\$ 565
Interest income	568	568	518	(50)
Miscellaneous	25,732	25,732	17,975	(7,757)
Total revenues	26,300	26,300	19,058	(7,242)
<b>EXPENDITURES</b>				
Current:				
Public safety	26,300	26,300	459	25,841
Total expenditures	26,300	26,300	459	25,841
Excess of revenues over expenditures			18,599	18,599
Net change in fund balances			18,599	18,599
Fund balance at beginning of year	112,658	112,658	107,991	(4,667)
Fund balance at end of year	\$ 112,658	\$ 112,658	\$ 126,590	\$ 13,932

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Sheriff Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Intergovernmental	\$ 7,294,049	\$ 7,936,126	\$ 6,691,626	\$ (1,244,500)
Fines and forfeits	1,200,000	1,900,000	1,729,057	(170,943)
Interest income	460	460	575	115
Total revenues	<u>8,494,509</u>	<u>9,836,586</u>	<u>8,421,258</u>	<u>(1,415,328)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	7,347,509	8,303,077	6,483,827	1,819,250
Capital outlay	<u>1,147,000</u>	<u>1,533,509</u>	<u>1,645,536</u>	<u>(112,027)</u>
Total expenditures	<u>8,494,509</u>	<u>9,836,586</u>	<u>8,129,363</u>	<u>1,707,223</u>
Excess of revenues over expenditures			<u>291,895</u>	<u>291,895</u>
Net change in fund balances			291,895	291,895
Fund deficit at beginning of year	<u>(1,700,435)</u>	<u>(1,700,435)</u>	<u>(742,205)</u>	<u>958,230</u>
Fund deficit at end of year	<u>\$ (1,700,435)</u>	<u>\$ (1,700,435)</u>	<u>\$ (450,310)</u>	<u>\$ 1,250,125</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Sheriff Jail Enhancement Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 1,482,444	\$ 1,482,444	\$ 1,460,446	\$ (21,998)
Total revenues	<u>1,482,444</u>	<u>1,482,444</u>	<u>1,460,446</u>	<u>(21,998)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,024,920	1,024,920	871,654	153,266
Capital outlay	<u>457,524</u>	<u>457,524</u>	<u>447,821</u>	<u>9,703</u>
Total expenditures	<u>1,482,444</u>	<u>1,482,444</u>	<u>1,319,475</u>	<u>162,969</u>
Excess of revenues over expenditures			<u>140,971</u>	<u>140,971</u>
Net change in fund balances			140,971	140,971
Fund balance at beginning of year	<u>1,591,852</u>	<u>1,591,852</u>	<u>1,693,933</u>	<u>102,081</u>
Fund balance at end of year	<u>\$ 1,591,852</u>	<u>\$ 1,591,852</u>	<u>\$ 1,834,904</u>	<u>\$ 243,052</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Sheriff RICO Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<b>REVENUES</b>				
Fines and forfeits	\$ 2,000,000	\$ 2,000,000	\$ 1,252,189	\$ (747,811)
Miscellaneous			10,437	10,437
Total revenues	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,262,626</u>	<u>(737,374)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	1,686,000	1,686,000	1,248,216	437,784
Capital outlay	314,000	314,000	16,021	297,979
Total expenditures	<u>2,000,000</u>	<u>2,000,000</u>	<u>1,264,237</u>	<u>735,763</u>
Excess (deficiency) of revenues over expenditures			(1,611)	(1,611)
Net change in fund balances			(1,611)	(1,611)
Fund balance (deficit) at beginning of year	20	20	(6,000)	(6,020)
Fund balance (deficit) at end of year	<u>\$ 20</u>	<u>\$ 20</u>	<u>\$ (7,611)</u>	<u>\$ (7,631)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Small School Service Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 109,657	\$ 109,657	\$ 109,657	\$
Interest income			816	816
Revenues total	<u>109,657</u>	<u>109,657</u>	<u>110,473</u>	<u>816</u>
<u>EXPENDITURES</u>				
Current:				
Education	<u>109,657</u>	<u>109,657</u>	<u>79,878</u>	<u>29,779</u>
Total expenditures	<u>109,657</u>	<u>109,657</u>	<u>79,878</u>	<u>29,779</u>
Excess of revenues over expenditures			<u>30,595</u>	<u>30,595</u>
Net change in fund balances			30,595	30,595
Fund balance at beginning of year	<u>162,470</u>	<u>162,470</u>	<u>143,268</u>	<u>(19,202)</u>
Fund balance at end of year	<u>\$ 162,470</u>	<u>\$ 162,470</u>	<u>\$ 173,863</u>	<u>\$ 11,393</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Solid Waste Management Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>OTHER FINANCING SOURCES</u>				
Transfers in	\$	\$ 1,141	\$ 1,138	\$ (3)
Total other financing sources		1,141	1,138	(3)
Net change in fund balances		1,141	1,138	(3)
Fund balance (deficit) at beginning of year			(1,138)	(1,138)
Fund balance at end of year	\$	\$ 1,141	\$	\$ (1,141)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Spousal Maintenance Enforcement Enhancement Fund –**  
**Special Revenue Fund**

For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Charges for services	\$ 115,171	\$ 115,171	\$ 112,836	\$ (2,335)
Interest income	750	750	601	(149)
Total revenues	<u>115,921</u>	<u>115,921</u>	<u>113,437</u>	<u>(2,484)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>115,921</u>	<u>117,676</u>	<u>117,676</u>	
Total expenditures	<u>115,921</u>	<u>117,676</u>	<u>117,676</u>	
Excess (deficiency) of revenues over expenditures		<u>(1,755)</u>	<u>(4,239)</u>	<u>(2,484)</u>
Net change in fund balances		(1,755)	(4,239)	(2,484)
Fund balance at beginning of year	<u>129,648</u>	<u>129,648</u>	<u>146,708</u>	<u>17,060</u>
Fund balance at end of year	<u>\$ 129,648</u>	<u>\$ 127,893</u>	<u>\$ 142,469</u>	<u>\$ 14,576</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Superior Court Fill the Gap Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 2,100,000	\$ 1,870,465	\$ 1,870,464	\$ (1)
Interest income	1,600			
Total revenues	<u>2,101,600</u>	<u>1,870,465</u>	<u>1,870,464</u>	<u>(1)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	2,101,600	1,981,150	1,517,613	463,537
Total expenditures	<u>2,101,600</u>	<u>1,981,150</u>	<u>1,517,613</u>	<u>463,537</u>
Excess (deficiency) of revenues over expenditures		<u>(110,685)</u>	<u>352,851</u>	<u>463,536</u>
Net change in fund balances		(110,685)	352,851	463,536
Fund balance at beginning of year	58,944	58,944	111,671	52,727
Fund balance (deficit) at end of year	<u>\$ 58,944</u>	<u>\$ (51,741)</u>	<u>\$ 464,522</u>	<u>\$ 516,263</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Superior Court Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 1,500,861	\$ 1,500,861	\$ 1,303,055	\$ (197,806)
Charges for services	1,097,458	1,097,458	815,128	(282,330)
Interest income	1,000	1,000		(1,000)
Total revenues	<u>2,599,319</u>	<u>2,599,319</u>	<u>2,118,183</u>	<u>(481,136)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>2,599,319</u>	<u>2,599,319</u>	<u>2,159,864</u>	<u>439,455</u>
Total expenditures	<u>2,599,319</u>	<u>2,599,319</u>	<u>2,159,864</u>	<u>439,455</u>
Excess (deficiency) of revenues over expenditures			(41,681)	(41,681)
Net change in fund balances			(41,681)	(41,681)
Fund deficit at beginning of year	(29,570)	(29,570)	(42,887)	(13,317)
Fund deficit at end of year	<u>\$ (29,570)</u>	<u>\$ (29,570)</u>	<u>\$ (84,568)</u>	<u>\$ (54,998)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Superior Court Special Revenue Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 4,886,500	\$ 4,886,500	\$ 4,589,719	\$ (296,781)
Interest income	3,500	3,500	7,307	3,807
Miscellaneous	10,000	10,000	29,568	19,568
Total revenues	<u>4,900,000</u>	<u>4,900,000</u>	<u>4,626,594</u>	<u>(273,406)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>4,900,000</u>	<u>4,900,000</u>	<u>3,833,165</u>	<u>1,066,835</u>
Total expenditures	<u>4,900,000</u>	<u>4,900,000</u>	<u>3,833,165</u>	<u>1,066,835</u>
Excess of revenues over expenditures			<u>793,429</u>	<u>793,429</u>
Net change in fund balances			793,429	793,429
Fund balance at beginning of year	<u>123,138</u>	<u>123,138</u>	<u>877,844</u>	<u>754,706</u>
Fund balance at end of year	<u>\$ 123,138</u>	<u>\$ 123,138</u>	<u>\$ 1,671,273</u>	<u>\$ 1,548,135</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Taxpayer Information Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$	\$	\$ 277,059	\$ 277,059
Miscellaneous	304,341	304,341		(304,341)
Total revenues	<u>304,341</u>	<u>304,341</u>	<u>277,059</u>	<u>(27,282)</u>
<u>EXPENDITURES</u>				
Current:				
General government	304,341	304,341	106,206	198,135
Total expenditures	<u>304,341</u>	<u>304,341</u>	<u>106,206</u>	<u>198,135</u>
Excess of revenues over expenditures			<u>170,853</u>	<u>170,853</u>
Net change in fund balances			170,853	170,853
Fund balance at beginning of year	289,430	289,430	330,563	41,133
Fund balance at end of year	<u>\$ 289,430</u>	<u>\$ 289,430</u>	<u>\$ 501,416</u>	<u>\$ 211,986</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Transportation Grants Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Intergovernmental	\$ 404,676	\$ 536,798	\$ 175,359	\$ (361,439)
Total revenues	<u>404,676</u>	<u>536,798</u>	<u>175,359</u>	<u>(361,439)</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	404,676	404,676	191,492	213,184
Capital outlay				
Total expenditures	<u>404,676</u>	<u>536,798</u>	<u>220,361</u>	<u>316,437</u>
Excess (deficiency) of revenues over expenditures			<u>(45,002)</u>	<u>(45,002)</u>
Net change in fund balances			(45,002)	(45,002)
Fund balance (deficit) at beginning of year	(15,751)	(15,751)		15,751
Fund deficit at end of year	<u>\$ (15,751)</u>	<u>\$ (15,751)</u>	<u>\$ (45,002)</u>	<u>\$ (29,251)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Transportation Operations Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Licenses and permits	\$ 950,000	\$ 950,000	\$ 940,764	\$ (9,236)
Intergovernmental	93,065,496	93,065,496	95,732,933	2,667,437
Charges for services	19,714	19,714	11,785	(7,929)
Interest income	500,000	500,000	218,675	(281,325)
Miscellaneous	346,027	346,027	967,461	621,434
Total revenues	<u>94,881,237</u>	<u>94,881,237</u>	<u>97,871,618</u>	<u>2,990,381</u>
<b>EXPENDITURES</b>				
Current:				
Highways and streets	53,314,059	53,907,261	48,268,034	5,639,227
Capital outlay	6,171,072	6,171,072	4,938,089	1,232,983
Total expenditures	<u>59,485,131</u>	<u>60,078,333</u>	<u>53,206,123</u>	<u>6,872,210</u>
Excess of revenues over expenditures	<u>35,396,106</u>	<u>34,802,904</u>	<u>44,665,495</u>	<u>9,862,591</u>
<b>OTHER FINANCING USES</b>				
Transfers out	(48,134,797)	(48,134,797)	(48,134,797)	
Total other financing uses	<u>(48,134,797)</u>	<u>(48,134,797)</u>	<u>(48,134,797)</u>	
Net change in fund balances	(12,738,691)	(13,331,893)	(3,469,302)	9,862,591
Fund balance at beginning of year	31,615,843	31,615,843	38,604,553	6,988,710
Change in nonspendable resources:				
Decrease in inventories			(114,075)	(114,075)
Fund balance at end of year	<u>\$ 18,877,152</u>	<u>\$ 18,283,950</u>	<u>\$ 35,021,176</u>	<u>\$ 16,737,226</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Victim Compensation Interest Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Fines and forfeits	\$ 33,000	\$ 33,000	\$ 5,682	\$ (27,318)
Interest income	7,000	7,000	3,540	(3,460)
Miscellaneous			6,708	6,708
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>15,930</u>	<u>(24,070)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>40,000</u>	<u>40,000</u>	<u>3,443</u>	<u>36,557</u>
Total expenditures	<u>40,000</u>	<u>40,000</u>	<u>3,443</u>	<u>36,557</u>
Excess of revenues over expenditures			<u>12,487</u>	<u>12,487</u>
Net change in fund balances			12,487	12,487
Fund balance at beginning of year	<u>780,181</u>	<u>780,181</u>	<u>778,225</u>	<u>(1,956)</u>
Fund balance at end of year	<u>\$ 780,181</u>	<u>\$ 780,181</u>	<u>\$ 790,712</u>	<u>\$ 10,531</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Victim Compensation Restitution Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 127,000	\$ 127,000	\$ 181,655	\$ 54,655
Interest income	8,000	8,000	6,496	(1,504)
Total revenues	<u>135,000</u>	<u>135,000</u>	<u>188,151</u>	<u>53,151</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>135,000</u>	<u>135,000</u>		<u>135,000</u>
Total expenditures	<u>135,000</u>	<u>135,000</u>		<u>135,000</u>
Excess of revenues over expenditures			<u>188,151</u>	<u>188,151</u>
Net change in fund balances			188,151	188,151
Fund balance at beginning of year	<u>1,189,970</u>	<u>1,189,970</u>	<u>1,257,708</u>	<u>67,738</u>
Fund balance at end of year	<u>\$ 1,189,970</u>	<u>\$ 1,189,970</u>	<u>\$ 1,445,859</u>	<u>\$ 255,889</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Victim Location Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 5,000	\$ 5,000	\$ 2,364	\$ (2,636)
Total revenues	<u>5,000</u>	<u>5,000</u>	<u>2,364</u>	<u>(2,636)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	75,000	75,000	18,008	56,992
Total expenditures	<u>75,000</u>	<u>75,000</u>	<u>18,008</u>	<u>56,992</u>
Deficiency of revenues under expenditures	<u>(70,000)</u>	<u>(70,000)</u>	<u>(15,644)</u>	<u>54,356</u>
Net change in fund balances	(70,000)	(70,000)	(15,644)	54,356
Fund balance at beginning of year	104,571	104,571	113,044	8,473
Fund balance at end of year	<u>\$ 34,571</u>	<u>\$ 34,571</u>	<u>\$ 97,400</u>	<u>\$ 62,829</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Waste Management Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest Income	\$	\$	\$ 2,186	\$ 2,186
Miscellaneous	65,000	65,000	73,510	8,510
Total revenues	65,000	65,000	75,696	10,696
<u>EXPENDITURES</u>				
Current:				
Public safety	518,714	518,714	84,549	434,165
Total expenditures	518,714	518,714	84,549	434,165
Deficiency of revenues under expenditures	(453,714)	(453,714)	(8,853)	444,861
Net change in fund balances	(453,714)	(453,714)	(8,853)	444,861
Fund balance at beginning of year	565,766	565,766	533,685	(32,081)
Fund balance at end of year	\$ 112,052	\$ 112,052	\$ 524,832	\$ 412,780

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Waste Tire Fund – Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 4,597,203	\$ 4,597,203	\$ 4,645,996	\$ 48,793
Charges for services	151,226	151,226	200,626	49,400
Interest income	8,774	8,774	5,291	(3,483)
Total revenues	<u>4,757,203</u>	<u>4,757,203</u>	<u>4,851,913</u>	<u>94,710</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>4,748,115</u>	<u>4,751,987</u>	<u>4,491,534</u>	<u>260,453</u>
Total expenditures	<u>4,748,115</u>	<u>4,751,987</u>	<u>4,491,534</u>	<u>260,453</u>
Excess of revenues over expenditures	<u>9,088</u>	<u>5,216</u>	<u>360,379</u>	<u>355,163</u>
Net change in fund balances	9,088	5,216	360,379	355,163
Fund balance at beginning of year	<u>1,309,421</u>	<u>1,309,421</u>	<u>1,184,026</u>	<u>(125,395)</u>
Fund balance at end of year	<u>\$ 1,318,509</u>	<u>\$ 1,314,637</u>	<u>\$ 1,544,405</u>	<u>\$ 229,768</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**County Improvement Debt Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 2,044,612	\$ 2,044,612	\$ 3,345,545	\$ 1,300,933
Interest income	13,204	13,204	93,724	80,520
Total revenues	<u>2,057,816</u>	<u>2,057,816</u>	<u>3,439,269</u>	<u>1,381,453</u>
<u>EXPENDITURES</u>				
Current:				
Principal	16,736,830	16,736,830	11,375,000	5,361,830
Interest			5,361,830	(5,361,830)
Total expenditures	<u>16,736,830</u>	<u>16,736,830</u>	<u>16,736,830</u>	
Deficiency of revenues under expenditures	<u>(14,679,014)</u>	<u>(14,679,014)</u>	<u>(13,297,561)</u>	<u>1,381,453</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	31,248,230	31,248,230	31,248,230	
Total other financing sources	<u>31,248,230</u>	<u>31,248,230</u>	<u>31,248,230</u>	
Net change in fund balances	16,569,216	16,569,216	17,950,669	1,381,453
Fund balance at beginning of year	12,204,057	12,204,057	13,008,286	804,229
Fund balance at end of year	<u>\$ 28,773,273</u>	<u>\$ 28,773,273</u>	<u>\$ 30,958,955</u>	<u>\$ 2,185,682</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Stadium District Debt Service Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 4,751,987	\$ 4,751,987	\$ 5,101,911	\$ 349,924
Interest income	300,000	300,000	82,011	(217,989)
Total revenues	<u>5,051,987</u>	<u>5,051,987</u>	<u>5,183,922</u>	<u>131,935</u>
<u>EXPENDITURES</u>				
Debt service:				
Principal	6,634,544	38,171,029	3,900,000	34,271,029
Interest			477,660	(477,660)
Other expenses			132,718	(132,718)
Payment to escrow agent			6,381,485	(6,381,485)
Total expenditures	<u>6,634,544</u>	<u>38,171,029</u>	<u>10,891,863</u>	<u>27,279,166</u>
Deficiency of revenues under expenditures	<u>(1,582,557)</u>	<u>(33,119,042)</u>	<u>(5,707,941)</u>	<u>27,411,101</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	1,200,000	1,215,000	1,205,497	(9,503)
Transfers out	(115,500)	(640,222)	(524,722)	115,500
Proceeds from bond issuance		25,140,000	25,140,000	
Payment to escrow agent			(24,997,819)	(24,997,819)
Total other financing sources	<u>1,084,500</u>	<u>25,714,778</u>	<u>822,956</u>	<u>(24,891,822)</u>
Net change in fund balances	(498,057)	(7,404,264)	(4,884,985)	2,519,279
Fund balance at beginning of year	8,511,299	8,511,299	9,245,158	733,859
Fund balance at end of year	<u>\$ 8,013,242</u>	<u>\$ 1,107,035</u>	<u>\$ 4,360,173</u>	<u>\$ 3,253,138</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Detention Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<b>REVENUES</b>				
Miscellaneous	\$	\$	\$ 254,847	\$ 254,847
Total revenues			254,847	254,847
<b>EXPENDITURES</b>				
Capital outlay	66,512,503	66,512,503	25,103,051	41,409,452
Total expenditures	66,512,503	66,512,503	25,103,051	41,409,452
Deficiency of revenues under expenditures	(66,512,503)	(66,512,503)	(24,848,204)	41,664,299
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	21,958,340	21,958,340	21,958,340	
Transfers out	(26,664,891)	(26,664,891)	(26,664,891)	
Total other financing uses	(4,706,551)	(4,706,551)	(4,706,551)	
Net change in fund balances	(71,219,054)	(71,219,054)	(29,554,755)	41,664,299
Fund balance at beginning of year	243,280,746	243,280,746	244,125,033	844,287
Fund balance at end of year	\$ 172,061,692	\$ 172,061,692	\$ 214,570,278	\$ 42,508,586

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Detention Technology Capital Improvement Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
Capital outlay	\$ 37,174,214	\$ 39,674,214	\$ 4,207,692	\$ 35,466,522
Total expenditures	37,174,214	39,674,214	4,207,692	35,466,522
Deficiency of revenues under expenditures	(37,174,214)	(39,674,214)	(4,207,692)	35,466,522
 <u>OTHER FINANCING SOURCES</u>				
Transfers in	26,664,891	29,164,891	29,164,891	
Total other financing sources	26,664,891	29,164,891	29,164,891	
Net change in fund balances	(10,509,323)	(10,509,323)	24,957,199	35,466,522
Fund balance at beginning of year	14,761,657	14,761,657	16,389,400	1,627,743
Fund balance at end of year	\$ 4,252,334	\$ 4,252,334	\$ 41,346,599	\$ 37,094,265

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Flood Control Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 7,722,000	\$ 7,722,000	\$ 4,631,981	\$ (3,090,019)
Miscellaneous			10,000	10,000
Total revenues	<u>7,722,000</u>	<u>7,722,000</u>	<u>4,641,981</u>	<u>(3,080,019)</u>
<u>EXPENDITURES</u>				
Capital outlay	<u>50,000,000</u>	<u>50,000,000</u>	<u>46,951,821</u>	<u>3,048,179</u>
Total expenditures	<u>50,000,000</u>	<u>50,000,000</u>	<u>46,951,821</u>	<u>3,048,179</u>
Deficiency of revenues under expenditures	<u>(42,278,000)</u>	<u>(42,278,000)</u>	<u>(42,309,840)</u>	<u>(31,840)</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	<u>54,098,533</u>	<u>34,817,699</u>	<u>34,817,699</u>	
Total other financing sources	<u>54,098,533</u>	<u>34,817,699</u>	<u>34,817,699</u>	
Net change in fund balances	11,820,533	(7,460,301)	(7,492,141)	(31,840)
Fund balance at beginning of year	<u>26,043,506</u>	<u>26,043,506</u>	<u>34,486,215</u>	<u>8,442,709</u>
Fund balance at end of year	<u>\$ 37,864,039</u>	<u>\$ 18,583,205</u>	<u>\$ 26,994,074</u>	<u>\$ 8,410,869</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**General Fund County Improvements Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Miscellaneous	\$	\$	\$ 929,905	\$ 929,905
Total revenues			929,905	929,905
<u>EXPENDITURES</u>				
Capital outlay	63,478,837	67,956,549	29,657,546	38,299,003
Total expenditures	63,478,837	67,956,549	29,657,546	38,299,003
Deficiency of revenues under expenditures	(63,478,837)	(67,956,549)	(28,727,641)	39,228,908
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	66,097,004	67,171,096	67,171,096	
Transfers out	(97,416,103)	(97,416,103)	(97,416,103)	
Total other financing uses	(31,319,099)	(30,245,007)	(30,245,007)	
Net change in fund balances	(94,797,936)	(98,201,556)	(58,972,648)	39,228,908
Fund balance at beginning of year	346,518,673	346,518,673	312,289,971	(34,228,702)
Fund balance at end of year	\$ 251,720,737	\$ 248,317,117	\$ 253,317,323	\$ 5,000,206



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Intergovernmental Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$	\$	\$ 564	\$ 564
Total revenues			564	564
<u>EXPENDITURES</u>				
Capital outlay	124,999	124,999		124,999
Total expenditures	124,999	124,999		124,999
Excess (deficiency) of revenues over expenditures	(124,999)	(124,999)	564	125,563
<u>OTHER FINANCING USES</u>				
Transfers out	(13,500)	(13,500)	(13,500)	
Total other financing uses	(13,500)	(13,500)	(13,500)	
Net change in fund balances	(138,499)	(138,499)	(12,936)	125,563
Fund balance at beginning of year	141,105	141,105	140,647	(458)
Fund balance at end of year	\$ 2,606	\$ 2,606	\$ 127,711	\$ 125,105

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Library District Capital Improvement Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest Income	\$	\$	\$ 7,742	\$ 7,742
Total revenues			7,742	7,742
Excess of revenues over expenditures			7,742	7,742
<u>OTHER FINANCING SOURCES</u>				
Transfer in	10,564,918	10,319,450	10,319,450	
Total other financing sources	10,564,918	10,319,450	10,319,450	
Net change in fund balances	10,564,918	10,319,450	10,327,192	7,742
Fund balance at beginning of year	1,660,429	1,660,429	1,716,911	56,482
Fund balance at end of year	\$ 12,225,347	\$ 11,979,879	\$ 12,044,103	\$ 64,224

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Long Term Project Reserve Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 100	\$ 100	\$ 41	\$ (59)
Interest income	936	936	243	(693)
Miscellaneous	750,000	750,000	801,945	51,945
Total revenues	<u>751,036</u>	<u>751,036</u>	<u>802,229</u>	<u>51,193</u>
<u>EXPENDITURES</u>				
Capital outlay	1,903,000	1,903,000	1,906,758	(3,758)
Total expenditures	<u>1,903,000</u>	<u>1,903,000</u>	<u>1,906,758</u>	<u>(3,758)</u>
Deficiency of revenues under expenditures	<u>(1,151,964)</u>	<u>(1,151,964)</u>	<u>(1,104,529)</u>	<u>47,435</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	884,520	884,520	986,943	102,423
Total other financing sources	<u>884,520</u>	<u>884,520</u>	<u>986,943</u>	<u>102,423</u>
Net change in fund balances	(267,444)	(267,444)	(117,586)	149,858
Fund balance at beginning of year	8,895,414	8,895,414	8,951,563	56,149
Fund balance at end of year	<u>\$ 8,627,970</u>	<u>\$ 8,627,970</u>	<u>\$ 8,833,977</u>	<u>\$ 206,007</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Technology Capital Improvement Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

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	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
Capital outlay	\$ 115,575,079	\$ 115,575,079	\$ 45,512,125	\$ 70,062,954
Total expenditures	115,575,079	115,575,079	45,512,125	70,062,954
Deficiency of revenues under expenditures	(115,575,079)	(115,575,079)	(45,512,125)	70,062,954
<u>OTHER FINANCING SOURCES</u>				
Transfers in	67,308,317	67,308,317	67,308,317	
Total other financing sources	67,308,317	67,308,317	67,308,317	
Net change in fund balances	(48,266,762)	(48,266,762)	21,796,192	70,062,954
Fund balance at beginning of year	166,393,219	166,393,219	178,832,812	12,439,593
Fund balance at end of year	<u>\$ 118,126,457</u>	<u>\$ 118,126,457</u>	<u>\$ 200,629,004</u>	<u>\$ 82,502,547</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balance – Budget and Actual**  
**Transportation Capital Projects Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 46,186,146	\$ 46,186,146	\$ 35,321,295	\$ (10,864,851)
Charges for services	8,791,579	8,791,579	9,680,069	888,490
Miscellaneous			129,357	129,357
Total revenues	<u>54,977,725</u>	<u>54,977,725</u>	<u>45,130,721</u>	<u>(9,847,004)</u>
<u>EXPENDITURES</u>				
Capital outlay	<u>103,932,010</u>	<u>103,932,010</u>	<u>73,444,789</u>	<u>30,487,221</u>
Total expenditures	<u>103,932,010</u>	<u>103,932,010</u>	<u>73,444,789</u>	<u>30,487,221</u>
Deficiency of revenues under expenditures	<u>(48,954,285)</u>	<u>(48,954,285)</u>	<u>(28,314,068)</u>	<u>20,640,217</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	<u>48,134,797</u>	<u>48,134,797</u>	<u>48,134,797</u>	
Total other financing sources	<u>48,134,797</u>	<u>48,134,797</u>	<u>48,134,797</u>	
Net change in fund balances	(819,488)	(819,488)	19,820,729	20,640,217
Fund balance at beginning of year	<u>9,459,544</u>	<u>9,459,544</u>	<u>12,783,096</u>	<u>3,323,552</u>
Fund balance at end of year	<u>\$ 8,640,056</u>	<u>\$ 8,640,056</u>	<u>\$ 32,603,825</u>	<u>\$ 23,963,769</u>

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>GENERAL GOVERNMENT</u>				
Intergovernmental Capital Projects				
Vulture Mountain	\$ 124,999	\$ 124,999	\$	\$ 124,999
Total Intergovernmental Capital Projects	\$ 124,999	\$ 124,999	\$	\$ 124,999
General Fund County Improvements				
APS ES ESCO Improvements	\$ 2,929,566	\$ 2,134,440	\$ 1,884,134	\$ 250,306
Clerk Of Sup Court Remodel	8,547,017	8,283,157	6,908,440	1,374,717
Court Tower	750,000	4,948,746	3,478,006	1,470,740
East Court Improvements	3,587,500	4,661,592	916,848	3,744,744
Maricopa Regional Trail System	784,083	784,083	402,623	381,460
Old Courthouse Remodel		179,000	153,264	25,736
Project Reserve	214,783	513,400		513,400
S/W Consolidated Justice Crts	4,034,060	4,034,060	574,988	3,459,072
Security Building	5,965,858	5,965,858	900,671	5,065,187
Sheriff HQ Project	31,727,773	31,727,773	12,960,493	18,767,280
Southeast Facility Remodel	2,000,000	1,486,243	798,060	688,183
Swat Covered Parking	2,877,086	3,177,086	670,549	2,506,537
Vulture Mountain	61,111	61,111	9,470	51,641
Total General Fund County Improvements	\$ 63,478,837	\$ 67,956,549	\$ 29,657,546	\$ 38,299,003
Technology Capital Improvements				
AV BOS CR Auditorium	\$ 750,000	\$ 750,000	\$ 750,000	\$
Contact Center System	1,775,461	1,775,461	547,838	1,227,623
County Telephone System	9,359,917	9,359,917	3,483,709	5,876,208
Enterprise Data Ctr Ct	10,286,400	15,286,400	13,497,245	1,789,155
Infrastructure Refresh Ph II	26,944,723	26,944,723	6,394,333	20,550,390
Integrated Workplace Mgmt Sys	859,388	859,388	331,858	527,530
Radio System	47,554,380	42,554,380	11,859,498	30,694,882
Sheriff HQ Project IT Infra	18,044,810	18,044,810	8,647,644	9,397,166
Total Technology Capital Improvements	\$ 115,575,079	\$ 115,575,079	\$ 45,512,125	\$ 70,062,954
<u>CRIMINAL JUSTICE</u>				
Criminal Justice Facilities				
4th Avenue Jail	\$	\$ 2,735,000	\$ 4,155	\$ 2,730,845
APS ES ESCO Improvements	460,451	1,302,403	1,043,218	259,185
Lower Buckeye Jail		3,715,000	9,229	3,705,771
Project Reserve	36,052,052	28,760,100		28,760,100
Sheriff HQ Project	30,000,000	30,000,000	24,046,449	5,953,551
Total Criminal Justice Facilities	\$ 66,512,503	\$ 66,512,503	\$ 25,103,051	\$ 41,409,452
Detention Technology				
CHS Electronic Medical Records	\$ 3,102,042	\$ 3,102,042	\$ 723,544	\$ 2,378,498
Correctional Health Zone H Infra	3,401,496	3,401,496	1,735,908	1,665,588
Jail Mgt Information System		2,500,000	254,437	2,245,563
Project Reserve	25,000,000	25,000,000		25,000,000
Sheriff Nice Vision	5,670,676	5,670,676	1,493,803	4,176,873
Total Detention Technology	\$ 37,174,214	\$ 39,674,214	\$ 4,207,692	\$ 35,466,522

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Original
	Original	Final		
<u>PUBLIC SAFETY</u>				
Agua Fria River	\$ 5,000	\$ 5,000	\$	\$ 5,000
Buckeye #1	3,320,000	2,177,000	651,169	1,525,831
Buckeye/Sun Valley Admp	475,000	573,000	473,644	99,356
Cave Buttes Dam	605,000	505,000	523,242	(18,242)
City Of Chandler	5,000	5,000		5,000
City Of Scottsdale	4,450,000	3,641,000	3,573,386	67,614
Durango Admp	15,000	15,000	30,808	(15,808)
East Maricopa Floodway	6,000	6,000	1,724	4,276
Flood Control Cip	510,000	155,000	1,500	153,500
Floodprone Prop Acquisition	20,000	20,000	17,512	2,488
Glendale/Peoria Admp	36,000	346,000	73,332	272,668
Granite Reef Wash	10,000	10,000	823	9,177
Harquahala Frs	5,000	5,000	55	4,945
Maint Road Paving Project	5,000	2,000	9,940	(7,940)
Maryvale Admp	55,000	77,000	54,587	22,413
Mcmicken Dam	715,000	1,258,000	1,302,031	(44,031)
Metro Admp	9,255,000	9,988,000	10,144,809	(156,809)
New River Dam	5,000	4,000	1,928	2,072
Powerline Frs	5,660,000	5,940,000	4,962,509	977,491
Project Reserves	1,950,000	51,000		51,000
Queen Creek Admp	9,991,000	10,129,000	10,211,310	(82,310)
S Phoenix Drainage Improvement	905,000	1,067,000	536,059	530,941
Saddleback Flood Remed Struct	445,000	190,000	77,568	112,432
Salt/Gila River	10,000	53,000	51,634	1,366
Small Project Assistance	2,000,000	2,000,000	1,302,487	697,513
Spook Hill Admp	10,000	93,000	189,908	(96,908)
Spook Hill Frs	6,000	1,000		1,000
White Tanks Admp	8,266,000	10,544,000	12,313,104	(1,769,104)
White Tanks Dam #4	1,245,000	1,135,000	446,752	688,248
Wickenburg Adms	15,000	5,000		5,000
Total Public Safety	\$ 50,000,000	\$ 50,000,000	\$ 46,951,821	\$ 3,048,179
<u>HIGHWAYS AND STREETS</u>				
147Th Dr Rehabilitation Scw	\$	\$	\$ 284,680	\$ (284,680)
17Th Ave Maddock To Joy Ranch		308,000	325,341	(17,341)
27Th Av: Twin Pks Ln - New Rvr			2,003	(2,003)
339Th Ave At I10			3,192	(3,192)
56Th St Montgomery To Lone Mtn	420,000	195,000	36,662	158,338
56Th Street And Dynamite Blvd			50	(50)
7 St Carefree Hwy Desert Hills			558	(558)
75Th Ave Bridge At Salt River	980,000	440,000	628,296	(188,296)
79Th Pl South Of Apache Trail		45,000	29,046	15,954
87Th Av Deer Vly To Peoria Lmt		260,000	106,350	153,650
87Th Av Peoria Lmt To Williams		260,000	13,199	246,801
88Th Ave Deer Vly To Williams		540,000	70,328	469,672
91St Ave Baseline To Broadway	130,000	130,000	290	129,710
99Th Ave Olive To Bell Its			2,636	(2,636)
Aguila Rd At Wapa Towers			30,835	(30,835)
Alma Sch Mcllellan Mckellips			46	(46)
Alma School At Michigan		120,000	80,840	39,160
Avondale At Mc 85	130,000	205,000	37,540	167,460

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Original
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
Baseline At Miller Sgnl Instal	\$	\$	\$ 125,000	\$ (125,000)
Bell Rd Sr303 To 75Th Its		154,000	152,900	1,100
Bridge Preservation	575,000	255,000		255,000
Buckeye Rd Wintersburg 339Th			2,717	(2,717)
Buckeye Row Improv S I 10			400,903	(400,903)
Bush Hwy Asphalt Rubber Ovrlly		305,000	502,444	(197,444)
Candidate Assessment Reports	1,600,000	1,600,000	1,338,421	261,579
Carefree Hwy Area			28	(28)
Cave Cr Rd Carefree Hwy Impr		630,000	630,033	(33)
County Arterials	530,000	640,000		640,000
Deer Valley El Mirage To Lk P	1,800,000	2,300,000	1,271,228	1,028,772
Del Webb At Hutton		120,000	85,296	34,704
Desert Sage Sub Div Rehab		2,237,500	2,149,987	87,513
Dobson Rd Bridge At Salt River			414	(414)
Dust Mitigation	530,000	660,000		660,000
Dynamite At 52Nd Street	230,000	255,000	37,825	217,175
Eagle Eye Rd At Tiger Wash		220,000	46,274	173,726
East Mesa Sub Rehab		230,000	507,107	(277,107)
E-Intellidrive Study Ph Iii		40,000	91,750	(51,750)
El Mirage Bell Beardsley			371	(371)
El Mirage Picerne To Bell	4,000,000	3,600,000	1,108,262	2,491,738
El Mirage: Northern To Cactus	430,000	430,000	516,661	(86,661)
El Mirage: Northern To Peoria	830,000	830,000	264,308	565,692
Elliot Rd And Sossaman Rd	1,520,000	715,000	916,153	(201,153)
Ellsworth German - Baseline			2	(2)
Ellsworth Rd Hunt Hwy Riggs			13,359	(13,359)
Empire And Meridian	80,000	80,000	71,010	8,990
Fig Springs New Rvr Tnf			12,821	(12,821)
Forest Rd Mcdowell - Rio Verde		45,000	61,637	(16,637)
Ft Mcdowell Drainage Scoping	630,000	57,000	59,661	(2,661)
Fy 12 Ar Arterial Overlay		1,255,000	1,091,329	163,671
Fy 12 Ar Arterial Overlay Ph 2		615,000	388,500	226,500
Fy 12 Cat I Lvr	2,680,000	2,365,000	1,491,471	873,529
Fy 12 Cat Ii Lvr	230,000	725,000	252,914	472,086
Fy 12 Cat Iii Lvr			14,841	(14,841)
Fy 14 Lvr Dove Valley Area		140,000	26,909	113,091
Fy13 Ar Overlay		3,000	38,506	(35,506)
General Civil Engineering	400,000	400,000	19,074	380,926
Gilbert Rd Lwc Flood Repair			451	(451)
Gilbert Rd Qc To Hunt Hwy			2,215	(2,215)
Gilbert Road Bridge	5,000	5,000	6,627	(1,627)
Granite Val At Dachtler/Mentor		437,000	1,036,688	(599,688)
Gric Lvr Aq Paving	395,750	957,800	645,501	312,299
Highway Ops Bldg Remodel		1,400,000	1,516,448	(116,448)
Improvements To Buckeye Yard	4,473,000	701,000	258,349	442,651
Indian School At Beardsley Cnl		96,000	280,834	(184,834)
Intelligent Trans Syst Its	230,000	325,000		325,000
Iron Avenue Iga			46	(46)
Its Lr Wireless Project Ph 1		55,000	41,981	13,019
Laveen Area			28	(28)
Lk Pleasant Rd Chs To Park Ent			5,838	(5,838)
Low Volume Road Prog Ne Valley			400	(400)
Low Volume Road Prog Nw Valley			418	(418)
Low Volume Road Prog Se Valley			806	(806)



**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Original
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
Lvr Cat Ii Roads	\$	\$	\$ 453	\$ (453)
Lvr Cat Iii Roads			44,048	(44,048)
Lvr Scoping			604	(604)
Lwr Buckeye Salome Hwy 339Th			1,564	(1,564)
Mag Alcp Projects	2,530,000	2,157,161		2,157,161
Mc 85 107Th Ave 91St Ave			3,279	(3,279)
Mc 85 91St Ave 75Th Ave			3,685	(3,685)
Mc 85 At Jackrabbit Rd	35,000	65,500	48,021	17,479
Mc 85 At Miller Rd			321,000	(321,000)
Mc85 At 83Rd Ctr Turn Ln Exp	2,050,000	1,030,000	1,876,734	(846,734)
Mc85 Litchfield 83Rd Av Its	170,000	312,000	136,510	175,490
Mcdot Tmc Upgrade		130,000	160,487	(30,487)
Mcdowell Rd E Perryville Rd			97	(97)
Mcdowell Rd 76Th To Usery Pass		10,000	96,464	(86,464)
Mckellips Rd I10 To Alma Schl		250,000	2,609	247,391
Mclellan 103Rd St To Sb			28	(28)
Meeker Blvd And Wilson Way		18,000	9,196	8,804
Meridian Rd		100,000	108,677	(8,677)
Miller Rd Bridge At Bid Canal	950,000	30,000	69,639	(39,639)
Miller Rd I10 To 1 Mi N I10			15,778	(15,778)
Ne Maintenance Yard		100,000		100,000
New R I17 Frontage Des Hills			2,184	(2,184)
New River I 17 To E 27Th Av			114	(114)
New River 10Th To Cir Mtn			1,228	(1,228)
New River Area Phase 1			3,028	(3,028)
New River Area Phase 2			28	(28)
New River Trail At Linda Ln			39,121	(39,121)
New Rr Rd Desrt Hls E Cir Mt			762	(762)
Northern Ave Sr 303 To Grand	44,534,000	41,350,000	34,282,178	7,067,822
Northern Parkway Phase Ii	1,350,000	3,330,000	2,213,388	1,116,612
Northern Pkwy Northern At L101		150,000	224,992	(74,992)
Northern Reems Ltchfld Ovrps	470,000	470,000	246,865	223,135
Oakmont At 107Th Ave	490,000	420,000	468,513	(48,513)
Ocotillo Rd Brg Ovr Qn Crk Wsh		225,000	52,122	172,878
Old Us 80 Bridge At Gila River			145,511	(145,511)
Olive Ave And Reems Rd	310,000		316	(316)
Olive Ave At 114Th Ave			469	(469)
Olive Ave El Mir To Wt Tanks	500,000	550,000	433,359	116,641
Olive Ave Ltchfld To Lp101 Its	946,000	1,186,000	832,963	353,037
Olive Avenue And Cotton Lane			50	(50)
Palm Lane Drainage		140,000	155,689	(15,689)
Partnership Support	130,000	330,000		330,000
Patton Rd West Of 257Th Ave			2,102	(2,102)
Pavement Preservation	1,030,000	1,230,000		1,230,000
Peoria And Olive Signal Upgrd			38	(38)
Peoria At 99Th Ave			29,107	(29,107)
Power Rd Pecos To Santan Fwy	2,065,030	2,065,030	2,089,250	(24,220)
Project Reserves Account	10,000,000	2,529,000		2,529,000
Prop Mgmt Prior Years Projects	50,000	50,000	25,375	24,625
Rainbow Rd Bridge Buckeye Cnl			44	(44)
Rh Johnson And Trail Ridge			2,089	(2,089)
Riggs Ellsworth To Meridian	2,430,000	2,050,000	1,328,160	721,840

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2013

	Budgeted Amounts		Actual Amounts	Variance with Original
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
Riggs Rd At Sonoqui Wash	\$	\$ 110,000	\$ 339,548	\$ (229,548)
Riggs Rd Hawes To Ellsworth	1,670,000	2,882,500	1,652,075	1,230,425
Riggs Rd Power To Hawes	650,000	650,000	253,621	396,379
Riggs Rd Recker To Power		380,000	295,121	84,879
Right-Of-Way	130,000	230,000	495	229,505
Rittenhouse Bridge At Qc Wash		155,000	16,583	138,417
Roadway Flooded Warning Signs		65,000	40,703	24,297
Rockaway Hills 255-251St Ave			3,028	(3,028)
Row In Fill Road Inventory Sys	100,000	100,000	129,432	(29,432)
Safety Projects	510,000	935,000		935,000
Salt River Crossing At 91St Av			143	(143)
Signal Modernization Scw 4			591	(591)
Small Cities Assist Prog	500,000	594,789	191	594,598
Southern At Meridian	1,600,000	1,415,000	1,644,405	(229,405)
Southern: 96Th St To Cheshire		440,000	274,190	165,810
Special Projects	1,510,000	1,510,000	288,988	1,221,012
Stardust Blvd And 135Th Ave			25	(25)
Sun City M & R Ph 6		471,000	208,659	262,341
Sun City Pedestrian Signals	660,000	938,000	506,909	431,091
Sun City Sig Upgrade Bell Ro			2,173	(2,173)
Sun City Signl Upgr Rh Johnson			640	(640)
Sun City West M & R Ph 4		2,500	1,282	1,218
Sun City West Mill And Overlay			205	(205)
Sun City West Mill Ovrlay Ph 2		975,000	1,122,273	(147,273)
Sun City West Mill Ovrlay Ph 3			421	(421)
Tip Development	450,000	450,000	296,950	153,050
Traffic Calming	200,000	150,000	158,637	(8,637)
Traffic Improvements	30,000			
Traffic Sgnl At Olive-Sarival	320,000		733	(733)
Traffic Sgnl Fire Stn 99Th Av			205	(205)
Traffic Signal Upgrade - 5 Loc		230,000	313,154	(83,154)
Transportation Planning	230,000	230,000		230,000
Unallocated Force Account	828,230	828,230		828,230
University At Sb Crismon	35,000	66,000	43,505	22,495
Usery Pass Omega To Bush Hwy			59	(59)
Val Vista Germann To Ray			297	(297)
Vls And Radio Upgrade	640,000	620,000		620,000
Warranted Traffic Improvements	1,000,000	735,000		735,000
West Broadway Dust Control			1,149	(1,149)
West Valley Dynamic Msg Signs		315,000	184,912	130,088
Williams El Mir To Agua Fria			172	(172)
Williams Field Uppr To Power		600,000	433,425	166,575
Williams Fld Gilbert Lindsay		190,000	613,334	(423,334)
Total Highways and Streets	\$ 103,932,010	\$ 103,932,010	\$ 73,444,789	\$ 30,487,221

# Financial Section



## Combining 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 Position**  
**All Internal Service Funds**  
June 30, 2013

	Equipment Services	Telecom- munications	Reprographics
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 200	\$
Cash and investments held by County Treasurer	3,097,209	4,449,693	334,823
Receivables:			
Accounts			
Accrued interest	1,681	5,510	
Inventories	460,964	79,543	
Prepays			
Total current assets	<u>3,560,754</u>	<u>4,534,946</u>	<u>334,823</u>
Noncurrent assets:			
Capital assets:			
Machinery and equipment	2,582,014	11,698,738	731,992
Less accumulated depreciation	<u>(1,719,555)</u>	<u>(7,799,620)</u>	<u>(614,024)</u>
Total noncurrent assets	<u>862,459</u>	<u>3,899,118</u>	<u>117,968</u>
Total assets	<u>4,423,213</u>	<u>8,434,064</u>	<u>452,791</u>
<b>LIABILITIES</b>			
Current liabilities:			
Accounts payable	366,293	774,794	32,490
Employee compensation payable	283,245	355,154	79,221
Accrued liabilities			
Due to other funds			
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	<u>649,538</u>	<u>1,129,948</u>	<u>111,711</u>
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities			
Total liabilities	<u>649,538</u>	<u>1,129,948</u>	<u>111,711</u>
<b>NET POSITION</b>			
Net investment in capital assets	862,459	3,899,118	117,968
Unrestricted (deficit)	2,911,216	3,404,998	223,112
Total net position (deficit)	<u>\$ 3,773,675</u>	<u>\$ 7,304,116</u>	<u>\$ 341,080</u>

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
\$ 100	\$ 2,133,628	\$	\$ 2,134,828
34,556,961	58,652,545		101,091,231
812,198	570,404		1,382,602
39,190	81,633		128,014
		979,973	1,520,480
1,810,110	2,606,979		4,417,089
<u>37,218,559</u>	<u>64,045,189</u>	<u>979,973</u>	<u>110,674,244</u>
99,392	33,013		15,145,149
(88,610)	(33,013)		(10,254,822)
<u>10,782</u>			<u>4,890,327</u>
<u>37,229,341</u>	<u>64,045,189</u>	<u>979,973</u>	<u>115,564,571</u>
1,515,842	586,562	7,616	3,283,597
215,946	135,031		1,068,597
	9,617,663		9,617,663
		483,311	483,311
31,909,120	8,286,946		40,196,066
<u>33,640,908</u>	<u>18,626,202</u>	<u>490,927</u>	<u>54,649,234</u>
44,956,999			44,956,999
<u>44,956,999</u>			<u>44,956,999</u>
<u>78,597,907</u>	<u>18,626,202</u>	<u>490,927</u>	<u>99,606,233</u>
10,782			4,890,327
(41,379,348)	45,418,987	489,046	11,068,011
<u>\$ (41,368,566)</u>	<u>\$ 45,418,987</u>	<u>\$ 489,046</u>	<u>\$ 15,958,338</u>

**Maricopa County**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Position**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 2013

	Equipment Services	Telecom- munications	Reprographics
<b><u>OPERATING REVENUES</u></b>			
Charges for services	\$ 18,470,991	\$ 16,804,892	\$ 778,408
Miscellaneous	67,193	221,034	
Total operating revenues	<u>18,538,184</u>	<u>17,025,926</u>	<u>778,408</u>
<b><u>OPERATING EXPENSES</u></b>			
Personal services	3,676,327	4,623,593	457,865
Supplies	12,824,909	1,467,114	239,015
Other services	636,574	1,363,737	70,662
Legal			
Insurance and claims			
Leases and rentals	20,310	2,395	
Repairs and maintenance	406,691	1,823,177	6,478
Travel and transportation	11,490	34,384	
Utilities	74,080	7,827,459	
Depreciation	240,037	859,470	57,311
Total operating expenses	<u>17,890,418</u>	<u>18,001,329</u>	<u>831,331</u>
Operating income (loss)	647,766	(975,403)	(52,923)
<b><u>NONOPERATING REVENUES (EXPENSES)</u></b>			
Investment income	8,928	19,206	
Loss on disposal of capital assets		(64,244)	
Return of contributions			
Total nonoperating revenues (expenses)	<u>8,928</u>	<u>(45,038)</u>	
Income (loss) before contributions and transfers	656,694	(1,020,441)	(52,923)
Capital contributions		2,380,790	
Transfers in			
Change in net position	<u>656,694</u>	<u>1,360,349</u>	<u>(52,923)</u>
Total net position (deficit) – beginning	<u>3,116,981</u>	<u>5,943,767</u>	<u>394,003</u>
Total net position (deficit) – ending	<u>\$ 3,773,675</u>	<u>\$ 7,304,116</u>	<u>\$ 341,080</u>



Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
\$ 18,466,507	\$ 127,318,181	\$ 3,036,186	\$ 184,875,165
825,108			1,113,335
19,291,615	127,318,181	3,036,186	185,988,500
2,155,471	1,487,212		12,400,468
950,939	45,043	3,279,647	18,806,667
402,940	6,100,183	25,209	8,599,305
6,806,458			6,806,458
7,720,550	111,466,605		119,187,155
31,834	8,779		63,318
1,099	58,882		2,296,327
11,699	6,052		63,625
2,170			7,901,539
18,083,160	119,172,756	3,304,856	1,158,988
1,208,455	8,145,425	(268,670)	177,283,850
131,738	284,792		8,704,650
	(6,178,953)		444,664
	(5,894,161)		(64,244)
131,738	(5,894,161)		(6,178,953)
1,340,193	2,251,264	(268,670)	(5,798,533)
			2,906,117
37,063,122			2,380,790
38,403,315	2,251,264	(268,670)	37,063,122
(79,771,881)	43,167,723	757,716	42,350,029
\$ (41,368,566)	\$ 45,418,987	\$ 489,046	\$ (26,391,691)
			15,958,338

**Maricopa County**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 2013

	Equipment Services	Telecom- munications	Reprographics
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Charges for services	\$ 18,470,991	\$ 16,804,892	\$ 778,408
Other receipts	67,193	221,034	
Payments for goods and services	(14,154,295)	(13,022,032)	(310,391)
Payments for personal services and benefits	(3,689,000)	(4,641,260)	(445,807)
Net cash provided by (used for) operating activities	<u>694,889</u>	<u>(637,366)</u>	<u>22,210</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Transfers from other funds			
Loan payments to General Fund			
Return of contributions			
Net cash provided by (used for) noncapital financing activities			
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Acquisition of capital assets	(376,370)	(335,613)	
Net cash used for capital and related financing activities	<u>(376,370)</u>	<u>(335,613)</u>	
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest and dividends	8,184	15,974	
Net cash provided by investing activities	<u>8,184</u>	<u>15,974</u>	
Net increase (decrease) in cash and cash equivalents	326,703	(957,005)	22,210
Cash and cash equivalents, July 1, 2012	<u>2,771,406</u>	<u>5,406,898</u>	<u>312,613</u>
Cash and cash equivalents, June 30, 2013	<u>\$ 3,098,109</u>	<u>\$ 4,449,893</u>	<u>\$ 334,823</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:</u>			
Operating income (loss)	\$ 647,766	\$ (975,403)	\$ (52,923)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	240,037	859,470	57,311
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets [(increase)/decrease] and liabilities [(increase)/(decrease)]:			
Accounts receivable			
Inventories	198,685	16,027	
Prepays			
Accounts payable	(378,926)	(519,793)	5,764
Employee compensation payable	(12,673)	(17,667)	12,058
Accrued liabilities			
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	<u>\$ 694,889</u>	<u>\$ (637,366)</u>	<u>\$ 22,210</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>			
Accumulated depreciation from disposed capital assets	\$ 156,651	\$ 280,024	\$
Machinery and equipment disposed	(156,651)	(344,268)	
Loss on disposal of capital assets		64,244	
Capital assets transferred from governmental activities		2,380,790	
Capital contributions		(2,380,790)	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
\$ 17,654,309	\$ 127,671,983	\$ 3,036,186	\$ 184,416,769
825,108			1,113,335
(68,764,001)	(116,968,986)	(3,034,847)	(216,254,552)
(2,145,716)	(4,620,267)		(15,542,050)
<u>(52,430,300)</u>	<u>6,082,730</u>	<u>1,339</u>	<u>(46,266,498)</u>
37,063,122			37,063,122
		(1,339)	(1,339)
	(6,178,953)		(6,178,953)
<u>37,063,122</u>	<u>(6,178,953)</u>	<u>(1,339)</u>	<u>30,882,830</u>
			(711,983)
			<u>(711,983)</u>
126,375	245,757		396,290
<u>126,375</u>	<u>245,757</u>		<u>396,290</u>
(15,240,803)	149,534		(15,699,361)
<u>49,797,864</u>	<u>60,636,639</u>		<u>118,925,420</u>
<u>\$ 34,557,061</u>	<u>\$ 60,786,173</u>	<u>\$</u>	<u>\$ 103,226,059</u>
\$ 1,208,455	\$ 8,145,425	\$ (268,670)	\$ 8,704,650
2,170			1,158,988
(49,456,918)			(49,456,918)
(812,198)	353,802		(458,396)
		394,275	608,987
(843,734)	(1,195,876)		(2,039,610)
219,763	498,158	(124,266)	(299,300)
9,755	(3,133,055)		(3,141,582)
	4,063,297		4,063,297
(2,757,593)	(2,649,021)		(5,406,614)
<u>\$ (52,430,300)</u>	<u>\$ 6,082,730</u>	<u>\$ 1,339</u>	<u>\$ (46,266,498)</u>
\$ 16,897			\$ 453,572
(16,897)			(517,816)
			64,244
			2,380,790
			(2,380,790)



# Financial Section



## Agency Fund



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

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

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

### **AGENCY FUND**

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

**Maricopa County**  
**Statement of Changes in Assets and Liabilities**  
**Agency Fund**  
For the Fiscal Year Ended June 30, 2013

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	Balance July 1, 2012	Additions	Deductions	Balance June 30, 2013
<u>SPECIAL PURPOSE</u>				
<u>Assets</u>				
Cash and investments in bank and on hand	\$ 38,177,702	\$	\$ 2,626,291	\$ 35,551,411
Cash and investments held by County Treasurer	673,901	184,535		858,436
Accounts receivable		36,421		36,421
Miscellaneous	36,420		36,420	
Total assets	<u>\$ 38,888,023</u>	<u>\$ 220,956</u>	<u>\$ 2,662,711</u>	<u>\$ 36,446,268</u>
<u>Liabilities</u>				
Accounts payable	\$	\$ 39,930	\$	\$ 39,930
Accrued liabilities	360,310	13,018		373,328
Deposits held for other parties	38,527,713		2,494,703	36,033,010
Total liabilities	<u>\$ 38,888,023</u>	<u>\$ 52,948</u>	<u>\$ 2,494,703</u>	<u>\$ 36,446,268</u>



**STATISTICAL SECTION**



# Maricopa County

## Listing of Statistical Information

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These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
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# Maricopa County Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

NET POSITION	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
<b>Governmental activities</b>					
Net investment in capital assets	\$ 1,811,332,732	\$ 2,345,910,917	\$ 2,443,905,934	\$ 2,488,280,795	\$ 2,542,165,396
Restricted	204,462,971	260,495,040	345,147,265	437,856,827	526,220,283
Unrestricted	397,555,149	456,714,660	561,333,573	686,000,889	772,807,989
Total governmental activities net position	<u>\$ 2,413,350,852</u>	<u>\$ 3,063,120,617</u>	<u>\$ 3,350,386,772</u>	<u>\$ 3,612,138,511</u>	<u>\$ 3,841,193,668</u>
<b>Business-type activities</b>					
Net investment in capital assets	\$ 72,392,695	\$ 1,388,358	\$ 1,253,947	\$ 1,860,630	
Restricted	16,320,660	7,277	7,556	7,691	
Unrestricted	19,709,472	(26,237,718)	(4,568,970)	(3,486,686)	
Total business-type activities net position	<u>\$ 108,422,827</u>	<u>\$ (24,842,083)</u>	<u>\$ (3,307,467)</u>	<u>\$ (1,618,365)</u>	
<b>Primary government</b>					
Net investment in capital assets	\$ 1,883,725,427	\$ 2,347,299,275	\$ 2,445,159,881	\$ 2,490,141,425	\$ 2,542,165,396
Restricted	220,783,631	260,502,317	345,154,821	437,864,518	526,220,283
Unrestricted	417,264,621	430,476,942	556,764,603	682,514,203	772,807,989
Total primary government net position	<u>\$ 2,521,773,679</u>	<u>\$ 3,038,278,534</u>	<u>\$ 3,347,079,305</u>	<u>\$ 3,610,520,146</u>	<u>\$ 3,841,193,668</u>

NET POSITION	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Governmental activities</b>					
Net investment in capital assets	\$ 2,712,797,252	\$ 2,851,126,451	\$ 3,105,417,974	\$ 3,238,389,442	\$ 3,358,835,597
Restricted	480,937,127	601,165,852	627,527,187	625,230,345	616,966,709
Unrestricted	850,348,663	848,551,674	757,580,843	698,200,079	680,694,942
Total governmental activities net position	<u>\$ 4,044,083,042</u>	<u>\$ 4,300,843,977</u>	<u>\$ 4,490,526,004</u>	<u>\$ 4,561,819,866</u>	<u>\$ 4,656,497,248</u>
<b>Business-type activities</b>					
Net investment in capital assets					
Restricted					
Unrestricted					
Total business-type activities net position	<u></u>	<u></u>	<u></u>	<u></u>	<u></u>
<b>Primary government</b>					
Net investment in capital assets	\$ 2,712,797,252	\$ 2,851,126,451	\$ 3,105,417,974	\$ 3,238,389,442	\$ 3,358,835,597
Restricted	480,937,127	601,165,852	627,527,187	625,230,345	616,966,709
Unrestricted	850,348,663	848,551,674	757,580,843	698,200,079	680,694,942
Total primary government net position	<u>\$ 4,044,083,042</u>	<u>\$ 4,300,843,977</u>	<u>\$ 4,490,526,004</u>	<u>\$ 4,561,819,866</u>	<u>\$ 4,656,497,248</u>

# Maricopa County Changes in Net Position

Last Ten Fiscal Years

(*accrual basis of accounting*)

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
<b>Expenses</b>										
Governmental activities:										
General government (1)	\$ 185,518,463	\$ 176,430,887	\$ 185,628,267	\$ 211,473,080	\$ 182,868,340	\$ 174,659,283	\$ 235,215,523	\$ 248,394,846	\$ 229,774,209	\$ 186,443,502
Public safety	581,443,588	685,762,001	782,136,857	864,907,381	965,934,762	984,626,109	888,875,706	893,760,377	940,656,263	934,185,866
Highways and streets	44,392,614	63,014,453	70,418,156	132,992,498	143,367,655	90,253,798	83,230,341	123,611,300	79,064,075	82,789,191
Health, welfare and sanitation	332,380,442	439,784,002	433,776,254	464,255,008	383,885,390	403,757,839	331,333,847	387,892,315	441,741,947	432,470,577
Culture and recreation	27,963,450	33,068,497	32,596,971	36,196,645	38,751,304	42,912,993	37,933,317	43,325,625	52,783,614	44,071,366
Education	19,170,903	18,397,229	20,220,846	15,687,335	14,687,029	8,298,531	8,234,785	9,219,564	12,886,213	18,417,838
Interest on long-term debt	8,249,310	7,827,876	7,763,995	6,254,330	10,347,354	8,707,887	6,123,987	7,640,462	5,409,382	4,606,548
Total governmental activities expenses	1,199,118,770	1,424,284,945	1,532,541,346	1,731,766,277	1,739,841,834	1,713,216,440	1,590,947,506	1,713,844,489	1,762,315,703	1,702,984,888
Business-type activities:										
Medical Center	371,991,804	168,986,980								
AHCCCS — Acute Health Care program	167,346,474	132,314,013	40,048,082							
AHCCCS— ALTCS program	273,164,762	252,178,102	56,657,239							
Non-AHCCCS health care programs (Senior Select)	82,737,548									
Solid Waste Management			2,400,374	334,354						
Other business-type activities	1,336,866	29,911,332		591,472						
Total business-type activities expenses	896,577,454	583,390,427	99,105,695	925,826						
Total primary government expenses	<u>\$2,095,696,224</u>	<u>\$2,007,675,372</u>	<u>\$1,631,647,041</u>	<u>\$1,732,692,103</u>	<u>\$1,739,841,834</u>	<u>\$1,713,216,440</u>	<u>\$1,590,947,506</u>	<u>\$1,713,844,489</u>	<u>\$1,762,315,703</u>	<u>\$ 1,702,984,888</u>
<b>Program Revenues</b>										
Governmental activities:										
Charges for services:										
General government	\$ 26,589,393	\$ 37,213,997	\$ 45,332,986	\$ 34,852,251	\$ 30,942,935	\$ 28,672,080	\$ 26,983,394	\$ 27,698,094	\$ 25,986,495	\$ 30,980,314
Public safety	78,288,469	84,213,640	102,807,289	95,402,079	160,282,028	161,019,287	154,380,972	152,507,151	157,678,693	144,058,659
Highways and streets	1,769,524	6,550,179	12,380,453	12,756,421	19,009,650	29,894,868	26,534,563	28,130,243	14,143,550	19,546,115
Health, welfare and sanitation	26,745,928	28,100,481	33,726,958	36,933,502	48,326,397	54,265,926	46,903,563	54,135,715	51,271,770	51,271,352
Culture and recreation	8,546,372	8,954,896	9,378,993	4,213,017	14,216,206	13,111,055	13,230,460	11,928,461	13,205,450	13,292,978
Education	4,146,571	2,383,943	82,561	818,977	687,074	837,422	918,352	215,723	179,928	508,813
Operating grants and contributions	294,296,698	382,416,458	393,375,512	443,607,678	263,428,112	229,027,912	255,625,422	286,447,310	290,123,847	271,351,538
Capital grants and contributions	18,917,753	39,017,299	42,537,895	47,256,549	68,386,096	124,182,030	95,268,969	58,859,929	7,642,252	50,238,182
Total governmental activities program revenues	459,300,708	588,850,893	639,622,647	675,840,474	605,278,498	641,010,580	619,845,695	619,922,626	560,231,985	581,247,951
Business-type activities:										
Charges for services:										
Medical Center	380,554,715	158,640,394								
AHCCCS — Acute Health Care program	138,274,739	117,680,705	29,801,116	908,814						
AHCCCS— ALTCS program	234,370,191	220,784,342	53,842,048	969,493						
Non-AHCCCS health care programs (Senior Select)	59,656,677									
Solid Waste Management			360,864	667,376						
Other business-type activities	230,389	21,213,776								

# Maricopa County Changes in Net Position (Continued)

	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
Operating grants and contributions	6,681,898	2,501,372								
Capital grants and contributions	9,833	19,944								
Total business-type program revenues	819,778,442	520,840,533	84,004,028	2,545,683						
Total primary gov't program revenues	\$1,279,079,150	\$1,109,691,426	\$ 723,626,675	\$ 678,386,157	\$ 605,278,498	\$ 641,010,580	\$ 619,845,695	\$ 619,922,626	\$ 560,231,985	\$ 581,247,951
<b>Net (Expense)/Revenue</b>										
Governmental activities	\$ (739,818,062)	\$ (835,434,052)	\$ (892,918,699)	\$ (1,055,925,803)	\$ (1,134,563,336)	\$ (1,072,205,860)	\$ (971,101,811)	\$ (1,093,921,863)	\$ (1,202,083,718)	\$ (1,121,736,937)
Business-type activities	(76,799,012)	(62,549,894)	(15,101,667)	1,619,857						
Total primary government net expense	\$ (816,617,074)	\$ (897,983,946)	\$ (908,020,366)	\$ (1,054,305,946)	\$ (1,134,563,336)	\$ (1,072,205,860)	\$ (971,101,811)	\$ (1,093,921,863)	\$ (1,202,083,718)	\$ (1,121,736,937)
<b>General Revenues and other Changes in Net Position</b>										
Governmental activities:										
Taxes										
Property taxes, levied for gen purposes	\$ 328,580,647	\$ 357,712,304	\$ 388,190,146	\$ 413,294,370	\$ 449,499,249	\$ 482,697,371	\$ 519,651,976	\$ 518,956,222	\$ 504,805,017	\$ 447,135,707
Property taxes, levied for Flood Control District	50,702,924	56,093,885	61,763,471	65,513,238	69,462,089	73,506,944	72,753,878	66,723,260	61,210,182	53,647,040
Property taxes, levied for Library District	14,414,827	15,796,618	17,366,792	18,390,885	19,473,450	20,504,964	20,482,122	20,385,799	19,049,420	16,971,693
Property taxes, levied for debt service	19,267,865									
Property taxes, levied for Street Light District								5,432,863	5,026,752	5,026,752
Share of state sales taxes	358,056,954	397,712,843	457,785,985	480,411,950	460,958,772	394,920,581	366,285,237	385,487,679	400,453,544	418,642,153
Sales tax – Jail construction & operation	107,441,209	119,143,064	137,876,660	145,389,597	138,063,948	116,878,703	107,094,680	112,451,803	118,052,954	124,595,909
Surcharge tax – Stadium District	5,556,717	6,024,355	6,498,814	6,288,093	6,132,465	5,304,565	4,668,705	4,989,933	5,192,003	5,217,452
Share of state vehicle license tax	116,054,332	122,637,827	138,003,052	143,543,618	139,312,595	126,036,362	116,405,328	113,649,012	113,363,658	118,202,382
Grants and contributions not restricted to specific programs	1,775,295	1,813,162	1,858,155	1,844,364	1,814,394	4,097,990	2,652,085	2,728,933	2,802,089	2,781,842
Unrestricted investment earnings	8,626,732	20,995,575	29,479,569	55,405,747	72,729,140	36,013,917	21,884,398	14,815,018	18,135,778	6,678,917
Gain on disposal of capital assets (1)	21,601,858									
Miscellaneous	3,915,244	4,262,227	13,558,451	10,346,066	11,474,763	12,247,649	11,756,381	15,198,561	17,062,806	17,514,472
Transfers	(58,278,148)	(37,047,610)	(43,435,540)	6,098,668						
Total governmental activities	977,716,456	1,065,144,250	1,208,945,555	1,346,526,596	1,368,920,865	1,272,209,046	1,243,634,790	1,260,819,083	1,265,154,203	1,216,414,319
Business-type activities:										
Unrestricted investment earnings	796,848	1,002,779	447,790	684,104						
Gain (loss) on disposal of capital assets			6,883							
Miscellaneous			12,914	169,932						
Special item – loss on closure bus. act.		(108,765,405)								
Transfers	58,278,148	37,047,610	43,435,540	(6,098,668)						
Total business-type activities	59,074,996	(70,715,016)	43,903,127	(5,244,632)						
Total primary government	\$1,036,791,452	\$ 994,429,234	\$1,252,848,682	\$1,341,281,964	\$1,368,920,865	\$1,272,209,046	\$ 1,243,634,790	\$1,260,819,083	\$1,265,154,203	\$ 1,216,414,319
<b>Change in Net Position</b>										
Government activities	\$ 237,898,394	\$ 229,710,198	\$ 316,026,856	\$ 290,600,793	\$ 234,357,529	\$ 200,003,186	\$ 272,532,979	\$ 166,897,220	\$ 63,070,485	\$ 94,677,382
Business-type activities	(17,724,016)	(133,264,910)	28,801,460	(3,624,775)						
Total primary government	\$ 220,174,378	\$ 96,445,288	\$ 344,828,316	\$ 286,976,018	\$ 234,357,529	\$ 200,003,186	\$ 272,532,979	\$ 166,897,220	\$ 63,070,485	\$ 94,677,382

(1) Beginning fiscal year 2007, general government expenses include loss on disposal of capital assets. This amount was previously shown separately within general revenues on the Statement of Activities. For comparison purposes, for fiscal years 2005 and 2006, loss on disposal of capital assets was reclassified on this schedule into general government

# Maricopa County Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
General Fund					
Reserved	\$ 2,400,780	\$ 3,281,552	\$ 25,557,789	\$ 26,503,298	\$ 21,465,733
Unreserved	315,905,112	427,995,902	539,621,335	444,964,280	512,125,107
Total general fund	<u>\$ 318,305,892</u>	<u>\$ 431,277,454</u>	<u>\$ 565,179,124</u>	<u>\$ 471,467,578</u>	<u>\$ 533,590,840</u>
All Other Governmental Funds					
Reserved	\$ 22,498,657	\$ 23,602,714	\$ 22,460,845	\$ 23,388,690	\$ 24,144,860
Unreserved, reported in:					
Special revenue funds	187,646,410	192,187,526	259,363,049	306,244,082	339,553,123
Capital projects funds	108,561,138	129,612,546	115,785,803	447,826,380	490,257,680
Debt service funds	74,332,552	36,643,487	18,808,809	18,495,336	15,265,958
Total all other governmental funds	<u>\$ 393,038,757</u>	<u>\$ 382,046,273</u>	<u>\$ 416,418,506</u>	<u>\$ 795,954,488</u>	<u>\$ 869,221,621</u>

	Fiscal Year	
	2008-09	2009-10
General Fund		
Reserved	\$ 20,929,952	\$ 20,513,964
Unreserved	410,035,269	489,009,836
Total general fund	<u>\$ 430,965,221</u>	<u>\$ 509,523,800</u>

All Other Governmental Funds		
Reserved	\$ 22,105,351	\$ 19,468,729
Unreserved, reported in:		
Special revenue funds	366,227,240	408,964,191
Capital projects funds	598,462,118	578,091,264
Debt service funds	7,007,229	1,696,337
Total all other governmental funds	<u>\$ 993,801,938</u>	<u>\$1,008,220,521</u>

	Fiscal Year		
	2010-11	2011-12	2012-13
General Fund*			
Nonspendable	\$ 20,372,794	\$ 19,923,166	\$ 19,144,202
Restricted			
Committed	162,000,000	159,000,000	
Assigned	225,405,703	88,432,960	230,066,825
Unassigned	21,623,906	35,578,965	28,619,600
Total general fund	<u>\$ 429,402,403</u>	<u>\$ 302,935,091</u>	<u>\$ 277,830,627</u>

All Other Governmental Funds*			
Nonspendable	\$ 2,774,433	\$ 2,634,776	\$ 2,451,776
Restricted	625,559,970	623,361,495	615,289,987
Committed	446,474,182	504,306,863	470,044,802
Assigned			
Unassigned	(9,454,552)	(8,028,141)	(7,751,843)
Total all other governmental funds	<u>\$ 1,065,354,033</u>	<u>\$ 1,122,274,993</u>	<u>\$ 1,080,034,722</u>

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

# Maricopa County

## Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year			
	2003-04	2004-05	2005-06	2006-07
<b>Revenues</b>				
Taxes	\$ 524,751,335	\$ 556,751,810	\$ 601,231,444	\$ 640,375,614
Licenses and permits	31,629,382	34,765,632	42,266,662	40,078,842
Intergovernmental	778,964,259	904,156,166	1,025,737,248	1,105,841,984
Charges for services	71,682,924	74,735,757	86,925,888	87,668,832
Fines and forfeits	17,166,377	21,855,377	23,366,008	31,641,869
Special assessments	3,584,883	3,536,133	3,770,790	3,929,786
Miscellaneous & Interest income	48,974,704	56,838,888	69,589,514	105,465,489
Total revenues	<u>1,476,753,864</u>	<u>1,652,639,763</u>	<u>1,852,887,554</u>	<u>2,015,002,416</u>
<b>Expenditures</b>				
General government	118,226,772	130,064,711	131,031,069	173,121,467
Public safety	563,716,985	636,868,683	733,244,452	813,297,449
Highways and streets	41,549,321	48,811,843	47,763,048	56,087,569
Health, welfare and sanitation	331,028,006	437,845,805	430,614,292	461,668,854
Culture and recreation	19,587,482	22,146,913	24,625,293	28,283,735
Education	18,815,487	18,014,621	18,885,218	15,218,331
Debt service				
Principal	35,159,141	15,677,059	18,780,267	16,297,518
Interest	8,828,297	8,592,525	8,497,208	6,030,238
Other	266,757	11,870	17,508	1,460,467
Payment to escrow agent				
Capital outlay	248,465,695	205,929,785	232,922,515	301,383,004
Total expenditures	<u>1,385,643,943</u>	<u>1,523,963,815</u>	<u>1,646,380,870</u>	<u>1,872,848,632</u>
Excess (deficiency) of revenues over expenditures	<u>91,109,921</u>	<u>128,675,948</u>	<u>206,506,684</u>	<u>142,153,784</u>
<b>Other financing sources (uses)</b>				
Transfers in	295,868,643	346,549,747	314,004,599	791,514,765
Transfers out	(358,012,976)	(395,058,179)	(357,440,139)	(785,416,097)
Capital lease agreements	6,333,484	8,384,655	9,395,689	25,720,244
Proceeds from bond issuance	15,598,262	12,000,000	3,000,000	140,940,000
Premium on refunding bonds	457,156			1,596,088
Payment to escrow agent	(12,353,671)		(10,605,000)	(34,414,011)
Loan Proceeds				1,217,018
Total other financing sources (uses)	<u>(52,109,102)</u>	<u>(28,123,777)</u>	<u>(41,644,851)</u>	<u>141,158,007</u>
Net change in fund balances	<u>\$ 39,000,819</u>	<u>\$ 100,552,171</u>	<u>\$ 164,861,833</u>	<u>\$ 283,311,791</u>
Debt service as a percentage of non capital expenditures	3.9%	1.8%	1.9%	1.5%



		Fiscal Year									
		2007-08	2008-09	2009-10	2010-11	2011-12	2012-13				
\$	672,237,546	\$	686,964,346	\$	716,804,640	\$	715,851,831	\$	704,104,717	\$	642,325,131
	40,434,059		41,439,097		38,496,710		41,372,329		57,136,150		43,803,739
	904,588,701		783,903,253		772,997,433		802,853,910		827,075,550		870,032,708
	153,431,323		169,543,750		177,455,822		185,637,288		160,595,034		170,891,803
	32,061,172		37,360,387		35,152,334		34,094,367		31,006,029		30,760,368
	5,284,808		4,841,432		4,377,292		5,432,863		5,026,752		5,068,492
	110,992,618		95,349,598		35,348,263		29,306,635		35,469,710		34,930,499
	<u>1,919,030,227</u>		<u>1,819,401,863</u>		<u>1,780,632,494</u>		<u>1,814,549,223</u>		<u>1,820,413,942</u>		<u>1,797,812,740</u>
	173,285,719		176,738,216		208,844,970		193,235,111		168,967,810		151,832,578
	882,964,097		895,818,537		825,412,465		829,965,019		873,285,386		871,928,815
	54,885,932		54,407,137		52,572,927		53,297,470		49,416,837		48,459,526
	378,763,080		396,702,161		326,936,948		384,436,682		435,449,254		425,526,752
	30,186,081		33,870,918		28,121,160		30,005,985		30,792,212		33,003,716
	14,677,474		8,523,122		7,684,473		8,927,278		12,731,152		18,255,308
	15,607,476		18,833,968		15,914,149		15,728,150		18,406,034		15,290,371
	11,441,406		10,026,110		9,246,731		8,558,856		7,671,184		5,844,641
	5,250		3,188		91,580		1,249				132,718
											6,381,485
	<u>278,993,140</u>		<u>220,481,647</u>		<u>212,063,026</u>		<u>320,011,115</u>		<u>279,181,267</u>		<u>251,067,940</u>
	<u>1,840,809,655</u>		<u>1,815,405,004</u>		<u>1,686,888,429</u>		<u>1,844,166,915</u>		<u>1,875,901,136</u>		<u>1,827,723,850</u>
	<u>78,220,572</u>		<u>3,996,859</u>		<u>93,744,065</u>		<u>(29,617,692)</u>		<u>(55,487,194)</u>		<u>(29,911,110)</u>
	389,617,546		446,171,799		383,496,208		677,002,927		499,886,853		483,487,756
	(386,617,546)		(446,171,799)		(383,459,515)		(675,672,626)		(502,575,907)		(520,550,878)
	29,953,944		20,121,941								25,140,000
											(24,997,819)
	<u>10,106,857</u>		<u>20,121,941</u>		<u>36,693</u>		<u>1,330,301</u>		<u>(2,689,054)</u>		<u>(36,920,941)</u>
	<u>43,060,801</u>		<u>20,121,941</u>		<u>36,693</u>		<u>1,330,301</u>		<u>(2,689,054)</u>		<u>(36,920,941)</u>
\$	<u>121,281,373</u>	\$	<u>24,118,800</u>	\$	<u>93,780,756</u>	\$	<u>(28,287,391)</u>	\$	<u>(58,176,248)</u>	\$	<u>(66,832,051)</u>
	1.7%		1.8%		1.7%		1.5%		1.6%		1.3%

# 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
2003-04	\$ 411,753,409	\$ 358,056,954	\$ 123,937,327	\$ 86,598,735	\$ 84,018
2004-05	431,584,391	397,712,843	130,947,139	90,566,135	61
2005-06	456,855,970	457,785,985	147,366,085	96,972,512	5,294
2006-07	468,697,924	480,411,950	153,262,719	107,593,116	1,938
2007-08	528,041,133	460,958,772	148,862,871	102,751,593	1,160
2008-09	564,781,078	394,920,582	134,831,210	90,419,237	875
2009-10	605,041,255	386,285,237	124,579,510	84,950,511	131
2010-11	598,410,095	385,487,679	121,637,533	85,975,735	1,667
2011-12	580,859,760	400,453,544	122,011,906	78,928,602	322
2012-13	512,511,770	418,642,153	127,115,879	86,815,139	41

Change					
2004-13	24.5%	16.9%	2.6%	0.2%	(100.0%)

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
2003-04	\$ 5,556,717	\$ 107,441,209	\$ 3,425,632	\$ 1,096,854,001
2004-05	6,024,355	119,143,064	3,430,588	1,179,408,576
2005-06	6,493,520	137,876,660	3,770,790	1,307,126,816
2006-07	6,286,155	145,389,597	3,929,786	1,365,573,185
2007-08	6,131,305	138,063,948	5,284,808	1,390,095,590
2008-09	5,303,690	116,878,703	4,841,432	1,311,976,805
2009-10	4,668,574	107,094,680	4,377,292	1,296,997,190
2010-11	4,988,266	112,451,803	5,432,863	1,314,385,641
2011-12	5,191,681	118,052,954	5,026,752	1,310,525,520
2012-13	5,217,411	124,595,909	5,068,492	1,279,966,794

Change				
2004-13	(6.1%)	16.0%	48.0%	16.7%

The Vehicle License Tax for fiscal year 2003 and all subsequent years, have a combined amount from the General and Transportation Funds.

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

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

# Maricopa County

## Assessed Value and Estimated Market Value of Taxable Property

Last Ten Fiscal Years

(in thousands of dollars)

Fiscal Year Ended June 30,	Property Values Assessed			Total Direct Tax Rate	Total Secured and Unsecured Estimated Market Value	Total Assessed Value as a Percentage of Total Estimated Market Value
	Secured	Unsecured	Total			
2003-04	\$ 26,405,899	\$ 1,072,089	\$ 27,477,988	1.5448	\$ 226,293,568	12.1%
2004-05	28,811,532	1,255,455	30,066,987	1.4748	245,835,672	12.2%
2005-06	31,886,842	1,310,377	33,197,219	1.4611	273,817,028	12.1%
2006-07	34,922,001	1,372,693	36,294,694	1.4348	301,474,323	12.0%
2007-08	48,136,309	1,398,265	49,534,574	1.2970	431,682,163	11.5%
2008-09	56,831,715	1,471,920	58,303,635	1.2047	516,677,465	11.3%
2009-10	56,523,957	1,460,095	57,984,052	1.1629	516,184,657	11.2%
2010-11	48,247,443	1,415,100	49,662,543	1.2409	444,097,352	11.2%
2011-12	37,474,985	1,285,311	38,760,296	1.4679	359,683,508	10.8%
2012-13	33,136,394	1,264,061	34,400,455	1.4679	321,960,273	10.7%

Secured and Unsecured assessed property values and estimated market values are determined each calendar year. The tax rates are applicable beginning July 1<sup>st</sup> of the next fiscal year. The Board of Supervisors approves the tax rates on the third Monday of August.

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

# Maricopa County Direct and Overlapping Property Tax Rates

Last Ten Fiscal Years

County Direct Rates					
Fiscal Year	County Operating	General Obligation Debt Service	Flood Control District	County Library District	Total Direct
2003-04	1.2108	0.0700	0.2119	0.0521	1.5448
2004-05	1.2108	0.0000	0.2119	0.0521	1.4748
2005-06	1.1971	0.0000	0.2119	0.0521	1.4611
2006-07	1.1794	0.0000	0.2047	0.0507	1.4348
2007-08	1.1046	0.0000	0.1533	0.0391	1.2970
2008-09	1.0327	0.0000	0.1367	0.0353	1.2047
2009-10	0.9909	0.0000	0.1367	0.0353	1.1629
2010-11	1.0508	0.0000	0.1489	0.0412	1.2409
2011-12	1.2407	0.0000	0.1780	0.0492	1.4679
2012-13	1.2407	0.0000	0.1780	0.0492	1.4679

Overlapping Rates							
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
2003-04	0.0000	0.4717	0.1200	0 - 3.6500	1.0785	.7731 - 11.8075	0 - 2.6733
2004-05	0.0000	0.4560	0.1200	0 - 3.8600(1)	1.0372	1.0947 - 14.3477	0 - 2.4060
2005-06	0.0000	0.4358	0.1200	0 - 3.8600	1.0315 (1)	1.0182- 14.3301(1)	0 - 2.4275 (1)
2006-07	0.0000	0.0000	0.1200	0 - 3.8600	1.0646	0.8765 - 14.7188	0 - 2.9666
2007-08	0.0000	0.0000	0.1200	0 - 3.8600	0.9760	0.9413 - 8.7577	0 - 2.6736
2008-09	0.0000	0.0000	0.1000	0 - 3.3000	0.9386	0.6874 - 12.7204	0 - 2.2993
2009-10	0.0000	0.3306	0.1000	0 - 3.3000	0.8844	0.7773 - 10.8439	0 - 2.5074
2010-11	0.0000	0.3564	0.1000	0 - 3.3000	0.9728	0.7098 - 10.7955	0 - 2.4390
2011-12	0.0000	0.4259	0.1000	0 - 4.0500	1.2082	0.7566 - 10.7955	0 - 2.9084
2012-13	0.0000	0.4717	0.1000	0 - 6.1500	1.3778	0.7710 - 10.4523	0 - 3.8886

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

All tax rates are per \$100 assessed valuation.

(1) Data updated in fiscal year 2007.

# Maricopa County Principal Property Taxpayers

Current Year and Nine Years Ago

Taxpayer	2012-13			2003-04		
	Secondary Valuation	Rank	Percentage of Total County Assessed Value	Secondary Valuation	Rank	Percentage of Total County Assessed Value
Arizona Public Service	\$ 1,085,693,628	1	3.16%	\$ 773,981,629	1	2.82%
Qwest Corporation	212,962,749	2	0.62%	454,550,692	2	1.65%
Intel Corporation	170,636,337	3	0.50%	114,669,306	6	0.42%
Southwest Gas Corporation	148,277,858	4	0.43%	129,855,468	5	0.47%
Southern California Edison Company	145,171,831	5	0.42%	170,916,915	3	0.62%
El Paso Electric Company	126,581,044	6	0.37%	141,854,336	4	0.52%
Wal-Mart Stores Inc	90,562,222	7	0.26%	42,502,624	19	0.15%
Mesquite Power LLC	85,000,000	8	0.25%			
Gila River Power, LP	82,204,800	9	0.24%			
Public Service Company of New Mexico	74,749,614	10	0.22%	81,352,985	9	0.30%
Verizon Wireless	72,168,016	11	0.21%			
New Harquahala Generating Co, LLC	65,000,000	12	0.19%			
Target Corporation	62,131,186	13	0.18%	72,721,962	10	0.26%
Southern California Public Power Authority	50,471,353	14	0.15%	64,777,927	12	0.24%
Scottsdale Fashion Square Partnership	45,006,560	15	0.13%	53,982,908	14	0.20%
Smith's Food & Drug Centers Inc	42,116,724	16	0.12%			
Host Kierland LP	40,531,747	17	0.12%			
AT&T	40,221,584	18	0.12%	89,751,292	8	0.33%
Safeway Inc	34,590,780	19	0.10%	52,162,814	15	0.19%
City Of Los Angeles Dept Of Water & Power	30,975,082	20	0.09%			
Motorola Inc SPS				101,342,861	7	0.37%
Cox Communications Phoenix				70,377,334	11	0.26%
Honeywell				55,009,011	13	0.20%
MCI Worldcom Network Services Inc				46,702,706	16	0.17%
Arizona MSA				43,693,293	17	0.16%
Albertsons Inc.				43,313,063	18	0.16%
Wells Fargo Bank				37,029,932	20	0.13%
Total Principal Taxpayers	<u>\$ 2,705,053,115</u>		<u>7.86%</u>	<u>\$ 2,640,549,058</u>		<u>9.61%</u>
Countywide Secondary Valuation	\$ 34,400,455,716			\$ 27,477,987,528		

Source: Maricopa County Assessor'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
2003-04	\$ 392,827,196	\$ 383,224,353	97.56	\$ 5,825,024	\$ 389,049,377	99.04
2004-05	411,881,140	402,111,242	97.63	4,930,233	407,041,475	98.82
2005-06	451,253,280	438,441,057	97.16	6,917,173	445,358,230	98.69
2006-07	484,223,277	469,107,028	96.88	10,001,258	479,108,286	98.94
2007-08	519,814,623	503,200,873	96.80	13,734,020	516,934,893	99.45
2008-09	558,747,827	535,412,874	95.82	18,172,791	553,585,665	99.08
2009-10	587,695,910	562,196,230	95.66	17,582,947	579,779,177	98.65
2010-11	580,723,610	556,833,931	95.89	12,056,465	568,890,396	97.96
2011-12	559,042,706	541,115,030	96.79	11,148,323	552,263,353	98.79
2012-13	496,621,093	483,768,161	97.41		483,768,161	97.41

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

Fiscal Year Ended June 30,	County Tax Levied for the Fiscal Year				
	County Operating	Debt Service	Flood Control District	County Library	Total County
2003-04	\$ 308,122,580	\$ 19,234,591	\$ 51,153,993	\$ 14,316,032	\$ 392,827,196
2004-05	339,882,099		56,334,141	15,664,900	411,881,140
2005-06	371,224,118		62,733,411	17,295,751	451,253,280
2006-07	398,725,245		67,096,622	18,401,410	484,223,277
2007-08	430,023,735		70,422,870	19,368,018	519,814,623
2008-09	463,492,311		74,674,333	20,581,183	558,747,827
2009-10	492,230,736		74,996,804	20,468,370	587,695,910
2010-11	492,224,342		68,019,592	20,479,676	580,723,610
2011-12	477,571,468		62,401,172	19,070,066	559,042,706
2012-13	425,111,491		54,584,578	16,925,024	496,621,093

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			Other Governmental Activities Debt		
	General Obligation Bonds	Percentage of Assessed	Per Capita (b)	Lease Revenue Bonds	Lease Trust Certificates	Stadium District Rev. Bonds
		Property Value (a)				
2003-04	\$ 20,165,000	0.07%	5.76	\$ 93,569,383	\$	\$ 55,225,000
2004-05	0	0.00	0.00	101,101,501	10,812,000	52,735,000
2005-06	0	0.00	0.00	81,188,067	9,212,000	50,050,000
2006-07	0	0.00	0.00	181,245,043	6,812,000	47,230,000
2007-08	0	0.00	0.00	173,670,000	4,612,000	44,270,000
2008-09	0	0.00	0.00	163,900,000		41,165,000
2009-10	0	0.00	0.00	153,285,000		37,905,000
2010-11	0	0.00	0.00	142,140,000		34,515,000
2011-12	0	0.00	0.00	130,815,000		30,945,000
2012-13	0	0.00	0.00	120,350,000		22,440,000

Fiscal Year Ended June 30,	Other Governmental Activities Debt						
	Stadium District Loans (d)	Housing Authority Loans (d)	Special Assessment	Bond Premium (d)	Certificates of Participation	Capital Leases	Installment Purchase Agreements
2003-04	\$ 6,428,888	\$	\$ 343,102	\$ 7,931,460	\$	\$10,820,105	\$
2004-05	4,428,888		235,458	7,172,286	5,500,000	13,507,633	892,254
2005-06	2,428,888		154,267	6,413,114	5,115,000	16,312,891	546,202
2006-07	978,394		103,077	7,237,834	4,715,000	33,039,132	205,765
2007-08	10,864,916		82,519	6,332,348	4,295,000	50,093,644	
2008-09	10,465,338		193,591	5,426,862	3,850,000	51,135,340	
2009-10	9,286,098		174,442	4,521,377	3,385,000	14,956,315	
2010-11	8,106,857		120,533	3,615,891	2,895,000	432,651	
2011-12	6,906,857	2,787,917	80,050	1,371,661			
2012-13	5,706,857	3,609,943	64,679	706,020			

Fiscal Year Ended June 30,	Business -type Activities					
	Lease Revenue Bonds	Certificates of Participation	Installment Purchase Agreements	Total Primary Government (c)(d)	Percentage of Assessed Property Value (a)(d)	Per Capita (b)(d)
2003-04	\$ 16,670,618	\$ 5,865,000	\$ 1,252,049	\$198,105,605	0.72%	56.63
2004-05	43,499			196,428,519	0.65%	53.99
2005-06	36,933			171,457,362	0.52%	45.21
2006-07	29,957			281,596,202	0.78%	72.07
2007-08				294,220,427	0.59%	73.78
2008-09				276,136,131	0.47%	67.09
2009-10				223,513,232	0.39%	55.56
2010-11				191,825,932	0.39%	50.25
2011-12				172,906,485	0.45%	44.51
2012-13				152,877,499	0.44%	38.65

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) Data was adjusted in fiscal year 2013 to include all long-term debt instruments and bond premium as reported in the basic financial statements.

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

	Fiscal Year				
	2003-04	2004-05	2005-06	2006-07	2007-08
Debt limit	\$4,121,698,129	\$4,510,048,001	\$4,979,582,760	\$5,444,204,040	\$7,430,186,074
Total net general obligation debt	20,165,000				
Legal debt margin	<u>\$4,101,533,129</u>	<u>\$4,510,048,001</u>	<u>\$4,979,582,760</u>	<u>\$5,444,204,040</u>	<u>\$7,430,186,074</u>

Total net debt applicable to the limit as a percentage of debt limit	0.49%	0%	0%	0%	0%
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	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
Debt limit	\$8,745,545,293	\$8,697,607,759	\$7,449,381,543	\$5,814,044,507	\$ 5,160,068,357
Total net general obligation debt					
Legal debt margin	<u>\$8,745,545,293</u>	<u>\$8,697,607,759</u>	<u>\$7,449,381,543</u>	<u>\$5,814,044,507</u>	<u>\$ 5,160,068,357</u>

Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%
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Legal Debt Margin Calculation for Fiscal Year 2012-13

Assessed Value	\$ 34,400,455,716
Debt limit (15% of assessed value)	5,160,068,357
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	<u>5,160,068,357</u>
Legal debt margin	<u>\$ 5,160,068,357</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		
2003-04	\$ 5,972,808	\$ 9,512,699	\$ 2,000,000	\$ 2,918,480	\$ 4,918,480	121%	193%
2004-05	6,533,419	10,320,528	2,490,000	2,873,964	5,363,964	122%	192%
2005-06	7,018,591	10,697,550	2,685,000	2,738,844	5,423,844	129%	197%
2006-07	6,838,436	10,702,495	2,820,000	2,604,374	5,424,374	126%	197%
2007-08	6,671,848	10,511,470	2,960,000	2,463,594	5,423,594	123%	194%
2008-09	5,714,998	9,993,478	3,105,000	2,317,532	5,422,532	105%	184%
2009-10	5,005,605	9,468,739	4,260,000	2,160,344	6,420,344	78%	147%
2010-11	5,322,380	9,255,676	4,569,241	2,029,943	6,599,184	81%	140%
2011-12	5,527,021	9,245,158	4,770,000	1,852,039	6,622,039	83%	140%
2012-13	5,183,923	4,360,173	3,900,000	610,378	4,510,378	115%	97%

Special Assessment Bonds							
Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements			Gross Coverage	Net Coverage
			Principal	Interest	Total		
2003-04	\$ 158,646	\$ 295,985	\$ 85,577	\$ 27,047	\$ 112,624	141%	263%
2004-05	25,503	193,014	107,644	20,830	128,474	20%	150%
2005-06	60,481	157,670	81,191	14,634	95,825	63%	165%
2006-07	27,874	123,706	51,819	10,019	61,838	45%	200%
2007-08	56,579	146,962	26,711	6,612	33,323	170%	441%
2008-09	108,555	204,154	36,968	14,395	51,363	211%	397%
2009-10	53,667	134,815	19,149	13,527	32,676	164%	413%
2010-11	28,253	98,077	53,909	11,082	64,991	43%	151%
2011-12	22,013	73,157	40,483	6,450	46,933	47%	156%
2012-13	29,361	81,996	15,371	5,151	20,522	143%	400%

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				
	2003-04	2004-05	2005-06	2006-07	2007-08
Unemployment Rate (June 30,)					
County	4.4%	4.1%	3.6%	2.9%	4.3%
State	5.0%	4.7%	4.2%	3.4%	4.8%
United States	4.6%	5.0%	4.6%	4.5%	5.5%
Population/Income Statistics					
Income	\$ 110,278,789,000	\$ 120,716,738,000	\$ 134,339,487,000	\$ 139,665,253,000	\$ 145,880,680,000
Population	3,498,347	3,638,481	3,792,675	3,907,492	3,987,942
Per Capita	\$ 31,523	\$ 33,178	\$ 35,421	\$ 35,743	\$ 36,580

	Fiscal Year				
	2008-09	2009-10	2010-11	2011-12	2012-13
Unemployment Rate (June 30,)					
County	8.0%	9.6%(1)	8.9%(1)	7.5%(1)	7.1%
State	8.7%	10.5%(1)	9.5%(1)	8.4%(1)	8.0%
United States	9.5%	9.5%	9.2%	8.2%	7.6%
Population/Income Statistics					
Income	\$ 146,898,132,000	\$ 140,351,646,000(1)	\$ 147,724,392,000	(2)	(2)
Population	4,115,811	4,023,132	3,817,117	3,884,705	3,933,712
Per Capita	\$ 35,691(1)	\$ 34,886(1)	\$ 38,701	(2)	(2)

Source: Workforce Informer Arizona at [www.workforce.az.gov](http://www.workforce.az.gov) for unemployment rate, population, income and per capita statistics.

(1) Data was adjusted in fiscal year 2013.

(2) Income and per capita estimates were not yet available for fiscal year 2012 or 2013.

# Maricopa County Principal Employers

Current Year and Nine Years Ago

Employer	2013			2004		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	52,076	1	2.94%	50,363	1	2.96%
Wal-Mart Stores, Inc.	31,837	2	1.80%	18,677	2	1.10%
Banner Health Systems	25,126	3	1.42%	13,756	3	0.81%
City of Phoenix	14,983	4	0.84%	13,095	5	0.77%
Wells Fargo & Company	13,679	5	0.77%			
Maricopa County	13,308	6	0.75%	13,482	4	0.79%
Bank of America	12,500	7	0.70%			
Arizona State University	12,222	8	0.69%	10,005	9	0.59%
JPMorgan Chase & Co.	11,407	9	0.64%			
Intel Corp.	11,000	10	0.62%			
Honeywell International Inc.				12,000	6	0.70%
U.S. Postal services				11,406	7	0.67%
Raytheon Co.				10,200	8	0.60%
Albertson's-Osco				9,500	10	0.56%
<b>Total for Principal Employers</b>	<b>198,138</b>		<b>11.17%</b>	<b>162,484</b>		<b>9.53%</b>
Total Employment in Maricopa County As of June 30	1,773,535			1,704,221		

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 Ten Fiscal Years

Function/Program	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
<b>General Government</b>										
Board of Supervisors	24	24	22	24	27	25	25	26	27	27
Call Center	33	33	33	33	33	33	27	27	27	27
County Assessor	321	321	331	358	365	361	322	323	329	324
County Manager	12	13	21	26	20	13	27	30	31	26
Elections	54	54	54	58	58	58	54	54	54	52
Facilities Management	245	301	263	264	271	232	182	184	194	125
Finance	48	42	44	56	56	49	40	41	43	44
Human Resources	51	51	55	53	17	52	47	44	43	116
Enterprise Technology	61	63	109	109	117	142	119	111	133	165
Internal Audit	15	15	15	20	20	20	17	17	17	19
Management and Budget	20	21	32	35	27	33	32	31	29	31
Materials Management	36	35	35	37	37	37	34	34	34	39
Other General Government	132	140	81	83	177	92	82	82	81	95
Recorder	70	70	80	84	84	85	63	63	63	62
Employee Health Initiatives	25	26	23	24	30	28	24	20	19	28
Treasurer	64	59	59	63	64	47	41	49	52	55
<b>Public Safety</b>										
Adult Probation	1,072	1,153	1,193	1,237	1,249	1,246	1,050	1,065	1,072	1,071
Clerk of Superior Court	684	710	743	772	776	768	679	680	674	671
Constables	30	30	30	31	31	32	30	35	35	36
County Attorney	915	990	992	1,037	1,033	1,023	977	887	918	945
Court System	1,849	1,965	2,053	2,190	2,269	2,259	2,167	2,176	2,204	2,248
Emergency Management	14	15	15	15	15	14	14	13	14	14
Flood Control	224	227	208	209	196	189	185	190	192	254
Juvenile Probation	833	1,012	966	951	957	902	758	752	733	708
Medical Examiner	65	66	70	73	91	91	76	77	78	86
Planning & Development	125	159	190	214	205	177	102	104	111	113
Public Fiduciary	34	34	36	36	36	35	33	33	41	41
Sheriff	2,494	3,214	3,558	3,835	3,850	3,810	3,695	3,607	3,588	3,602
Correctional Health	262	381	348	368	471	456	404	453	463	474
<b>Highways and Streets</b>										
Transportation	479	479	477	484	515	513	522	510	490	417
<b>Health, Welfare and Sanitation</b>										
Air Quality	N/A	N/A	131	164	165	257	205	180	143	141
Animal Control	141	144	149	158	156	167	168	168	169	165
Environmental Services	282	303	197	205	307	271	265	276	284	286
Human Services	368	461	463	471	461	435	342	397	385	380
Other Health, Welfare and Sanitation	40	40	41	50	7	7	9	9	12	10
Public Health	542	557	575	587	556	533	508	577	614	602
Solid Waste	13	12	13	18	23	29	31	31	29	28
<b>Culture and Recreation</b>										
Library District	136	147	150	150	161	161	168	172	171	171
Parks and Recreation	104	86	88	90	92	90	85	85	86	84
Stadium District	4	5	5	5	5	5	3	5	5	5
<b>Education</b>										
Education Service	33	32	33	33	40	37	35	47	60	111
	11,976	13,509	13,999	14,726	15,091	14,835	13,647	13,665	13,747	13,898

Source: County Management and Budget Department

# Maricopa County Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
<b>General Government</b>										
County Assessor										
Number of parcels assessed	1,305,716	1,361,695	1,339,473	1,494,585	1,533,026	1,543,998	1,543,998	1,546,229	1,546,690	1,547,609
Elections										
Registered voters	1,552,421	1,573,606	1,475,218	1,529,223	1,588,186	1,834,377	1,820,851	1,919,175	1,868,255	1,915,531
Number voting (1)	1,211,963	1,211,963	899,484	899,484	1,380,571	1,380,571	1,380,571	1,004,125	1,004,125	1,390,836
<b>Public Safety</b>										
Adult Probation										
Probationers (including absconders)	32,001	28,631	30,631	31,405	30,617	30,666	31,160	31,093	30,660	29,684
Community service hours	769,314	891,897	813,931(2)	680,989	517,816	586,723	407,628	327,894	299,018	290,650
Collections	\$25,349,639	\$28,417,533	\$32,078,615	\$31,078,450	\$29,590,772	\$28,690,912	\$26,396,659	\$28,899,021	28,442,000	27,415,557
County Attorney										
Adult felony filings	34,052	34,480	39,654	38,694	N/A (3)	N/A (3)	N/A (3)	N/A (3)	N/A (3)	31,902
Juvenile filings	9,537	9,557	13,752	14,401	N/A (3)	N/A (3)	N/A (3)	N/A (3)	N/A (3)	21,488
Flood Control District										
Linear miles of watercourses delineated	1302	N/A (3)	260	282	342	204	60	22	10	0
Presentation, consultation requests completed	495	26	39	30	965	160	121	153	209	673
Square miles of watershed studies completed	782	1,238	1,994	503	631	411	619	324	1,221	59
Drainage complaint investigations conducted <30 days	140	N/A (3)	149	140	141	319	155	73	57	128
Justice Courts										
Annual new filings	348,040	375,944	379,498(2)	412,558	435,744	725,654(6)	827,383	454,932	353,588	335,860
Total non-jury trials commenced	41,238	34,615	17,630	4,079	5,467	3,626	2,511	2,713	2,918	2,975
Total jury trials commenced	70	49	218(2)	495	754	120	110	108	60	83
Juvenile Probation										
Population under 18 yrs old	896,257	914,182	932,466	951,049	1,110,894	1,133,112	1,155,774	1,007,861	1,026,014	1,028,018
Juveniles brought to detention	9,916	9,782	10,029	10,491	10,444	10,327	9,707	8,639	8,263(7)	7,227
Average detention length (days)	17	19	19	17	14	13	13	14	13(7)	15
Superior Court										
Annual Case Filings	155,460(5)	154,996(5)	157,956(5)	162,856	177,892	190,330	192,303	222,137	203,670	202,545
Public Health										
Certified copies of birth or death certificates	257,249	286,124	311,980	324,777	354,316	374,678	365,671	292,162	270,648	270,266
Number of immunizations	232,431	222,100	308,493	235,573	279,778	275,724	229,251	157,894	138,596	132,330
Cases of communicable diseases investigated	3,914	3,121	2,867	3,031	8,795	9,671	11,728	10,853	10,501(7)	10,179
<b>Culture and Recreation</b>										
Library District										
Number of items circulated	3,768,536	3,716,554	4,271,158	4,531,500	5,911,180	7,179,520	7,481,836	7,507,016	7,792,398	8,079,755
Number of library cards issued	290,492	58,118	57,732	52,652	64,848	62,973	57,757	48,410	46,374	40,521
Number of print, media and electronic items	578,879	887,682	986,390	736,061	826,458	828,188	790,723	719,534	639,131	660,044
<b>Education</b>										
Superintendent of Schools										
School districts in Maricopa County										
Home Schooled students	58	57	58	58	58	58	58	58	58	58
Home Schooled students	10,255	11,592	8,249	9,517	9,790	9,737	10,017	9,874	9,804	10,930
Private School students	21,724	25,793	27,585	27,606	29,283	19,213	20,215	18,098	16,958	19,579

(1) November general election data used for two fiscal-year time span (i.e., fiscal-year of election date and fiscal year immediately prior to election).

(2) Data updated in fiscal year 2007.

(3) Information unavailable for fiscal year.

(4) Data unavailable as a new computer system was installed in fiscal year 2003.

(5) Data was adjusted during fiscal year 2005.

(6) Significant increase due to photo enforcement.

(7) Data was adjusted during fiscal year 2013.

Note: Indicators for Highways and Streets is not available.

Source: Managing for Results – Strategic Plans and Performance.

# Maricopa County Capital Asset Statistics by Function/Program

Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13
<u>General Government</u>										
Facilities Management										
Number of buildings owned by Facilities(1)	N/A	353	353	26	26	27	34	25	25	28
Number of buildings maintained by Facilities	N/A	177	177	177	175	167	160	178	194	196
<u>Public Safety</u>										
Flood Control District										
Operating alert stations	118	297	310	318	324	333	338	339	347	350
Justice Courts	23	23	23	23	23	25	25	25	25	26
Juvenile Courts	2	2	2	2	2	2	2	2	2	2
Sheriff										
Inmate beds available (incl. portable)	9,570	10,062	10,062	9,562	9,562	11,509	11,509	11,509	11,509	11,149
Number of jail facilities	6	6	6	6	6	6	6	6	6	6
<u>Highways and Streets</u>										
Transportation										
Miles of Road	5,569	5,555	5,557	5,205	5,420	5,232	5,284	5,267	5,244	5,383
Miles of road with paved surfaces	4,452	4,503	4,514	4,255	4,491	4,334	4,397	4,448	4,429	4,570
Number of major bridges	28	28	27	27	23	22	22	21	20	20
Number of total bridges	283	299	290	293	286	276	278	278	273	279
<u>Health, Welfare and Sanitation</u>										
Animal Care and Control										
Number of animal shelters	3	3	3	3	2	2	2	2	2	2
Public Health										
Number of public health facilities	2	2	2	2	2	2	2	2	2	2
Number of WIC facilities	2	2	2	2	2	2	2	2	2	2
Solid Waste Management										
Number of transfer stations	6	6	6	6	6	6	6	6	6	6
<u>Culture and Recreation</u>										
Library District										
Number of facilities owned	2	2	3	2	2	2	2	3	3	3
Facilities operated	10	10	10	13	13	15	14	14	14	14
Bookmobiles	2	2	1	1	1	0	0	0	0	0
Parks and Recreation										
Regional county parks	9	9	9	9	9	9	9	9	9	9
County managed golf courses	3	3	3	3	3	3	3	3	3	3
Total acres managed	119,239	119,261	118,754	119,185	119,257	119,257	119,257	119,257	119,257	119,257
Conservation areas	1	1	1	1	1	1	1	1	1	2
Stadium District										
Major league baseball field	1	1	1	1	1	1	1	1	1	1

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

Source: Various County Agencies.

Note: Indicators for Education are not available.



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