

# PINAL COUNTY, ARIZONA



Comprehensive Annual Financial Report  
For the Fiscal Year Ended June 30, 2002

Cover photo provided by Durrant Architecture

**Pinal County, Arizona**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2002**

Prepared by:

Pinal County Finance Department

Maureen Arnold, CPA, CGFM, CPFO,  
Chief Financial Officer

**PINAL COUNTY**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2002**

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# Introductory Section



# PINAL COUNTY FINANCE DEPARTMENT

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January 31, 2003

Board of Supervisors and Citizens  
Pinal County, Arizona

I am pleased to submit the County's Comprehensive Annual Financial Report for the fiscal year ended June 30, 2002. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of the County. To the best of my knowledge and belief, this report is accurate in all material respects and is reported in a manner designed to present fairly the financial position, changes in financial position, and cash flows of the County. All disclosures necessary to enable the reader to gain an understanding of the County's financial activities have been included. All dollar amounts are expressed in thousands unless otherwise stated.

The Comprehensive Annual Financial Report is presented in three sections: Introductory, Financial, and Statistical.

- The *Introductory Section* includes a list of principal officials, the County's organization chart, the Certificate of Achievement for Excellence in Financial Reporting, and this transmittal letter.
- The *Financial Section* includes the audited basic financial statements, notes to the financial statements, required supplemental information, supporting statements and schedules necessary to fairly present the financial position and the results of operations of the County in conformity with generally accepted accounting principles, and the independent auditors report on the basic financial statements. New this year is the narrative introduction, overview and analysis found in management's discussion and analysis (MD&A). The MD&A can be found immediately following the independent auditors' report (page 3).
- The *Statistical Section* includes selected financial and demographic information, generally presented on a multi-year basis.

This report includes all funds of the County. The County provides a full range of services, including law enforcement and public safety, health care, sanitation, welfare programs, construction and maintenance of highways, streets and related infrastructure, recreational services and cultural activities, and education.

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## Profile of Pinal County

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Pinal County was founded in 1875 and is located in the south-central part of the State of Arizona, bordered on the north by Maricopa County and on the south by Pima County. This location, approximately halfway between Phoenix to the north and Tucson to the south, the two largest cities in Arizona, presents some unique problems to Pinal County. Generally rural in nature, Pinal County has a smaller tax base than either Maricopa or Pima counties, yet proximity to these major metropolitan areas keeps labor and supply costs high.

Pinal County encompasses approximately 5,344 square miles. Privately owned land represents 26 percent of the total land while 74 percent is under governmental control. The principal geographic features consist of mountains with elevations to 6,000 feet in the eastern portion and low desert valleys in the western portion of the County.

The June 30, 2002, population of the County was estimated to be 192,395. Located within Pinal County are the towns of Florence, Superior, Mammoth, and Kearny, and the cities of Casa Grande, Apache Junction, Coolidge and Eloy. Florence is the County seat. Apache Junction and Casa Grande are the two largest cities. Apache Junction borders on Maricopa County in the northeastern part of Pinal County. Casa Grande is located approximately halfway between Phoenix and Tucson on Interstate Highway 10 on the western side of Pinal County. Interstate 8 from California intersects Interstate 10 southeast of Casa Grande. Maricopa Road, linking Interstate 10 with Interstate 8, provides a quicker route for travelers going to and from California on Interstate 8 by bypassing the Casa Grande area. Maricopa Road runs from State Route 84 near Interstate 8 at Stanfield to the Queen Creek exit off Interstate 10, a distance of almost 29 miles. No interstate highways run through the middle and eastern portions of the County. Growth in these areas has been much slower than in the more accessible western portions of the County.

The major **economic activities** within Pinal County include mining, farming, and tourism. **Copper mining** is the chief economic activity in the eastern portion of Pinal County. BHP Copper Inc., headquartered in Tucson, has mines located in San Manuel and Superior (Pinal County) and in Miami and Pinto Valley (Gila County). ASARCO Inc., headquartered in Hayden (Gila County), has a mine in Ray (Pinal County), as well as one in Hayden at the headquarters.

Together, BHP and ASARCO represent 3.0% of the County's total secondary assessed valuation. The valuation of these mines for property tax purposes is out of the control of the County. Mines, along with gas, water and electric utilities, pipelines, local and long distance telephone companies and airline flight property, are included in the centrally assessed properties whose valuations are set by the State Department of Revenue. All of these centrally assessed properties represent 17.85% of the County's total secondary assessed valuation. Both ASARCO and BHP have ceased much of their mining operations due to the low price of copper.

Irrigated **farming** is prevalent in the low desert valleys of the western portion of Pinal County. Principal crops grown in the area include cotton, alfalfa and grain while plantings of specialty crops, including pecans, almonds, pistachio nuts and vineyards, have been increasing. Cattle comprise the major livestock population, with sheep being the second-largest livestock population. In addition, horses and horse-related events are popular activities in the western-oriented life style of the County.

**Tourism** also impacts the local economy as a mild climate and several points of interest attract tourists and winter visitors. Attractions include the Casa Grande Valley Historical Museum, the Lost Dutchman, the Casa Grande Ruins National Monument near Coolidge, and the Boyce Thompson Southwestern Arboretum, located just outside Superior. These attractions together generated over 306,000 visitors in 2001. Additional tourist spots include the Superstition Mountains Wilderness Area, which offers hiking and exploring for visitors in search of the Lost Dutchman's gold mine; Picacho Peak State Park, offering hiking, camping and picnic areas; and the Pinal Pioneer Parkway and the Apache Trail, two scenic drives with a variety of desert vegetation. For those tourists with a desire for more action, Eloy is an international location for skydiving.

A major factor in employment in the County is the **prisons**, both governmental and private. The State of Arizona operates three prison locations in Pinal County, including the State's maximum-security prison in Florence. Corrections Corporation of America (CCA) operates two private prisons, one in Florence and one in Eloy. Also, there is a Federal Immigration Services facility in Florence. The State is the County's largest employer, with 2,950 employees. CCA has expanded in the last year and now employs approximately 1,202 employees at its two locations.

Due to modest, sustainable population growth, the demand for County services will continue to grow. The County will need to expand services in such key areas as transportation, law enforcement, and health and human services while trying to minimize the tax burden on Pinal County residents. However, the County is a political subdivision of the State and therefore cannot completely control its own destiny. State legislative action such as unfunded mandates in the area of health care and reductions in

centrally assessed property values and assessment ratios often leaves the County with no alternatives other than raising existing tax rates.

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### Major Initiatives

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County officials continue to work with the State Legislature to reduce the County's cost of State mandated payments to the Statewide low income health and long-term care systems. The County's long-term care contributions have increased by \$1,451 in the last year.

Certificates of Participation (COP's) were sold in August of 2001 to facilitate the construction of a new court building and a new building for Sheriff's administration. The new Superior Court building is depicted on the cover of this report. The new buildings will be located next to the County Jail facility. Having the buildings close together will cut down on the cost of transporting prisoners between the jail and the court building.

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### Financial Management

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Management of the County is responsible for establishing and maintaining an internal control structure designed to ensure that the assets of the County are protected from loss, theft, or misuse, and to ensure that adequate accounting data are compiled to allow for the preparation of financial statements in conformity with generally accepted accounting principles. The internal control structure is designed to provide reasonable, but not absolute, assurance that these objectives are met. The concept of reasonable assurance recognizes that: 1) the cost of a control should not exceed the benefits likely to be derived; and 2) the valuation of costs and benefits requires estimates and judgements by management.

Single Audit: The State Auditor General, as provided by state law, audits the County annually. Also, as a recipient of federal and state financial assistance, the County is required to have an annual audit under the Office of Management and Budget (OMB) Circular A-133, *Audits of State and Local Governments and Non-Profit Organizations*. OMB requirements also address the establishment and maintenance of an adequate internal control structure to ensure compliance with applicable laws and regulations related to those programs. Tests are made to determine the adequacy of the internal control structure, including that portion related to federal financial assistance programs, as well as determining that the County has materially complied with applicable laws and regulations.

Budgeting Controls: In addition, the County maintains budgetary controls, the objective of which is to ensure compliance with legal provisions embodied in the annual appropriated budget approved by the Board of Supervisors. Activities of the General Fund, certain Special Revenue Funds, Debt Service Fund, and Capital Projects Funds are included in the annual appropriated budget. The level of budgetary control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is the department level within each fund. Management further controls budgets by not allowing personnel savings to be reprogrammed to supplies and services within a department. Budgets for the Enterprise Funds and Internal Service Fund are set for management purposes only.

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### Financial Information

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#### General Government Functions

The major revenue increase in the General Fund was in taxes. An increase in taxes was budgeted based on an increase in assessed property value; however, the tax rate remained the same. The increase in assessed property values was the result of continued residential development in such areas as Gold Canyon, near Apache Junction, Saddlebrook outside of Tucson, and Johnson Ranch near Queen Creek.

### Employee Pension Plans

The County participates in two employee pension plans and a pension plan for elected officials. The general employee plan and the elected officials' plan are administered through the Arizona State Retirement System and the Arizona Public Safety Personnel Retirement System administers the public safety employee plan. Both employees and the employer make contributions directly to these organizations. Financial information about two of these plans can be found in Note 9 in the notes to financial statements. The Elected Officials Retirement System is not described due to its relative insignificance to the County's financial statements.

### Debt Administration

As of June 30, 2002, the County had a number of outstanding issues. These issues included \$5,402 of special assessment bonds and \$40,905 of certificates of participation. Of the \$40,905 of certificates of participation, \$30,800 were issued on August 1, 2001 to finance the new court building and Sheriff's administration building (cover picture).

Under current State Statutes, the County's General Obligation Bonded Debt issuances are subject to a legal limitation based on 6 percent of assessed value of real property. As of June 30, 2002, the legal limit was \$51,832. However, there was no General Obligation debt outstanding.

The County's Special Improvement Debt is subject to a legal limitation based on 20 percent of assessed value of real property. As of June 30, 2002, the County's Special Improvement Debt of \$5,405 was well below the legal limit of \$167,368.

### Cash Management

Temporarily idle cash during the year was invested in the Arizona State Treasurer Local Government Investment Pool, repurchase agreements, and money market accounts collateralized by U.S. Government securities. Arizona Revised Statutes authorize the County to invest public monies in the State Treasurer's investment pool, interest-bearing savings accounts, certificates of deposit and repurchase agreements in eligible depositories, bonds or other obligations of the U.S. Government that are guaranteed as to principal and interest by the U.S. Government, bonds of the State of Arizona, and bonds of Arizona counties, cities, towns, school districts, and special districts as specified by statute. Collateral is required by statute for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

### Risk Management

The County participates in an intergovernmental agreement with other Arizona counties to form a risk retention pool, the Arizona Counties Insurance Pool (ACIP), which covers property, liability, automobiles, errors and omissions and workers' compensation occurrences. The ACIP has a \$10 deductible for property and a \$50 deductible for liability claims but covers claims up to \$10,000 for each property, liability, automobiles, and errors and omissions occurrence. The County retains the liability for each covered loss that exceeds \$10,000. The ACIP has no deductible and retains all liability for each workers' compensation claim. The County also has two full-time risk management employees who work closely with ACIP in developing programs to reduce risks and the expenses associated with accidents and other liabilities.

The County has established the Pinal County Employee Benefit Trust (PCEBT), which covers medical, dental, vision, short-term disability, employee life and accidental disability, and dependent life claims. The County is not liable for medical, dental, vision, short-term disability, employee life and accidental liability, and dependent life insurance coverage in the PCEBT. However, the PCEBT and its insurance company are liable for up to \$1,000 for each covered employee or dependent.

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## **Awards and Acknowledgements**

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### Awards

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Pinal County for its comprehensive annual financial report (CAFR) for the fiscal years ended June 30, 1996, June 30, 1997, June 30, 1998, June 30, 1999, June 30, 2000 and June 30, 2001. The Certificate of Achievement is a prestigious national award that recognizes conformance with the highest standards of state and local government financial reports.

In order to be awarded a Certificate of Achievement, a government unit must publish an easily readable and efficiently organized comprehensive annual financial report, whose contents conform to program standards. The CAFR must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe our current report continues to conform to the Certificate of Achievement program requirements, and we are submitting it to GFOA.

### Acknowledgments

This Comprehensive Annual Financial Report is always a team project for the Finance Department. The many hours of work by the staff on this task is greatly appreciated. In addition, the staff of the Office of the State Auditor General provided excellent support and technical advice. I would also like to thank the members of the Board of Supervisors, the County Manager, and the Deputy County Manager for their interest and support in planning and conducting the financial affairs of the County in a responsible and progressive manner.

Sincerely,

Maureen Arnold, CPA, CGFM, CPFO  
Chief Financial Officer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Pinal County,  
Arizona

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 2001

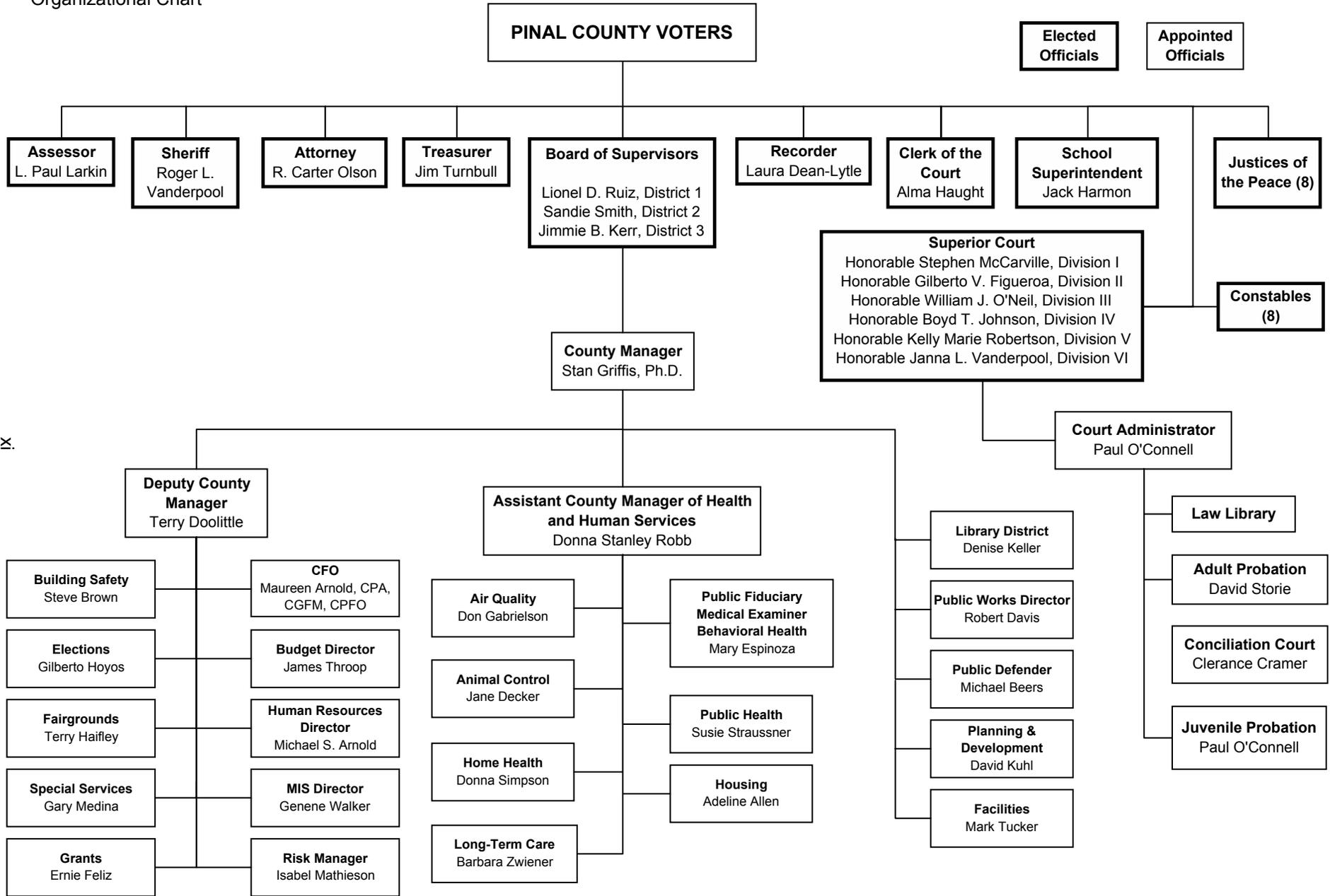
A Certificate of Achievement for Excellence in Financial Reporting is presented by the Government Finance Officers Association of the United States and Canada to government units and public employee retirement systems whose comprehensive annual financial reports (CAFRs) achieve the highest standards in government accounting and financial reporting.



*Timothy A. Howe*  
President

*Jeffrey L. Essler*  
Executive Director

PINAL COUNTY  
Organizational Chart



ix.

**PINAL COUNTY**  
**Comprehensive Annual Financial Report**  
**For the Fiscal Year Ended June 30, 2002**  
**County Officials**

**Elected Officials**

Supervisor, District 1	Lionel D. Ruiz
Supervisor, District 2	Sandie Smith
Supervisor, District 3	Jimmie B. Kerr
Assessor	L. Paul Larkin
Attorney	R. Carter Olson
Clerk of Superior Court	Alma Haught
Recorder	Laura Dean-Lytle
School Superintendent	Jack Harmon
Sheriff	Roger L. Vanderpool
Superior Court Judge, Division I	Honorable Stephen McCarville
Superior Court Judge, Division II	Honorable Gilberto Figueroa
Superior Court Judge, Division III	Honorable William O'Neil
Superior Court Judge, Division IV	Honorable Boyd Johnson
Superior Court Judge, Division V	Honorable Kelly Robertson
Superior Court Judge, Division VI	Honorable Janna L. Vanderpool
Treasurer	Jim Turnbull
Justices of the Peace (8) and Constables (8)	Various

**Appointed Officials**

County Manager	Stan Griffis
Deputy County Manager	Terry Doolittle
Assistant County Manager, Health & Human Services	Donna Robb
Facilities Management	Mark Tucker
Public Works Director	Robert Davis
Planning & Development Director	David Kuhl
Public Defender	Michael Beers
Library District	Denise Keller
Budget Director	James Throop
Building Safety	Steve Brown
Elections	Giberto Hoyos
Fairgrounds and Parks	Terry Haifley
Chief Financial Officer	Maureen Arnold
Human Resources Director	Michael Arnold
Information Technologies	Genene Walker
Long-Term Care	Barbara Zwiener
Risk Manager	Isabel Mathieson
Air Quality Control	Donald Gabrielson
Animal Control	Jane Decker
Horizon Home Care	Donna Simpson
Housing	Adeline Allen
Public Fiduciary, Medical Examiner, Behavioral Health	Mary Espinoza
Public Health	Susie Straussner

# Financial Section





DEBRA K. DAVENPORT, CPA  
AUDITOR GENERAL

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

WILLIAM THOMSON  
DEPUTY AUDITOR GENERAL

**Independent Auditors' Report**

Members of the Arizona State Legislature

The Board of Supervisors of  
Pinal County, Arizona

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Pinal County as of and for the year ended June 30, 2002, as listed in the table of contents, which collectively comprise the County's basic financial statements. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Long-Term Care Enterprise Fund. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Pinal County Long-Term Care Health Plan Enterprise Fund, is based solely on the report of the other auditors.

We conducted our audit in accordance with U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the report of the other auditors, the financial statements referred to above present fairly, in all material respects, the financial position of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Pinal County as of June 30, 2002, and the changes in financial position and cash flows, where applicable, of those activities and funds for the year then ended in conformity with U.S. generally accepted accounting principles.

As described in Note 2, the County adopted the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for the year ended June 30, 2002, to implement a new financial reporting model.

Management's Discussion and Analysis on pages 3 through 14, the Schedule of Agent Retirement Plan's Funding Progress on page 47, and the Budgetary Comparison Schedules on pages 48 through 55 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements of the activities and funds that collectively comprise the County's basic financial statements. The combining statements and individual fund schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied in the audit of the basic financial statements and, in our opinion, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

The information included in the introductory and statistical sections listed in the table of contents has not been subjected to the auditing procedures applied in our audit of the basic financial statements and, accordingly, we express no opinion on such information.

In accordance with *Government Auditing Standards*, we will also issue our report on our consideration of the County's internal control over financial reporting and our tests of its compliance with certain provisions of laws, regulations, contracts, and grants at a future date. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Debbie Davenport  
Auditor General

January 31, 2003

# Management's Discussion and Analysis

This section of Pinal County's (County) comprehensive annual financial report presents a discussion and analysis of the County's financial performance during the fiscal year ended June 30, 2002. Please read it in conjunction with the transmittal letter at the front of this report and the County's basic financial statements following this section. All dollar amounts are expressed in thousands unless otherwise indicated.

## FINANCIAL HIGHLIGHTS

- The assets of the County exceeded liabilities at the close of the 2001-2002 fiscal year by \$51,178 (*net assets*). Of this amount, \$4,906 (*unrestricted net assets*) may be used to meet ongoing obligations to citizens and creditors, \$20,459 is restricted for specific purposes (*restricted net assets*), and \$25,813 is invested in capital assets, net of related debt.
- The County's total net assets increased by \$12,558. Approximately 25% of this increase is attributable to an increase in taxes due to an increase in assessed property values.
- As of June 30, 2002, the County governmental funds reported combined fund balances of \$60,293, an increase of \$35,123 in comparison with the prior year. Approximately 48% of the combined fund balances, \$28,853 is available to meet the County's current and future needs (*unreserved fund balance*).
- At the end of the fiscal year, unreserved fund balance for the general fund was \$11,312, or 16% of total general fund expenditures. This entire amount is budgeted to be spent in the next fiscal year.
- The County's total long-term debt increased by \$28,855 during the current fiscal year. The key factor in this increase was the issuance of \$30,800 in certificates of participation for the construction of a new Superior Court building and Sheriff's Administration Office.

## 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 comprise 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.

**Government-wide Financial Statements** are designed to provide readers with a broad overview of County finances, in a manner similar to a private-sector business.

The *statement of net assets* presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.

The *statement of activities* presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or part of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general

## Management's Discussion and Analysis

government, public safety, highways and streets, sanitation, health, welfare, culture and recreation, and education. The business-type activities of the County include the Pinal County Sheriff Inmate Services, Horizon Home Care (Home Health), Long-Term Care, and the Pinal County Fairgrounds.

**The government-wide financial statements can be found on pages 15-16 of this report.**

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

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

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 maintains 23 individual 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, Public Works Highway Fund, Public Works Road Tax District 1 Fund, Superior Court/Sheriff Construction Fund, and the Debt Service Fund. Data from the other governmental funds 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* elsewhere in this report.

**The basic governmental fund financial statements can be found on pages 17-20 of this report.**

**Proprietary funds** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses enterprise funds to account for the Pinal County Sheriff Inmate Services, Horizon Home Care (Home Health), Long-Term Care, and the Pinal County Fairgrounds. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses an internal service fund to account for its central services. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Proprietary fund financial statements provide the same type of information as the government-wide financial statements, only in more detail. Pinal County Long-Term Care operations are considered to be a major fund of the County. The County's internal service fund is presented in the proprietary fund financial statements.

**The proprietary funds financial statements can be found on pages 21-24 of this report.**

# Management's Discussion and Analysis

**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 except for agency funds.

**The fiduciary fund financial statements can be found on pages 25-26 of this report.**

**Notes to the Basic 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 27-45 of this report.

**Required Supplementary Information** presents schedules of revenues and expenditures, budget and actual, for the General Fund and major Special Revenue Funds of the County. It also includes a schedule of agent retirement plan funding progress. Required supplementary information can be found on pages 47-55 of this report.

The combining statements and individual fund schedules referred to earlier provide information for non-major governmental and enterprise funds and are presented immediately following the required supplementary information. Combining and individual fund statements and schedules can be found on pages 57-142 of this report.

## **GOVERNMENT-WIDE FINANCIAL ANALYSIS**

This year is the first period the County implemented Governmental Accounting Standards Board (GASB) Statement No. 34. The County has not restated prior periods for purposes of providing the comparative data for the Management's Discussion and Analysis (MD&A) because certain prior-year information is unavailable. However, in future years, when prior-year information is available, a comparative analysis of government-wide data will be presented.

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. The County's assets exceeded liabilities by \$51,178 at the close of the most recent fiscal year.

# Management's Discussion and Analysis

## Statement of Net Assets June 30, 2002

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 68,365	\$ 6,805	\$ 75,170
Capital assets	45,268	81	45,349
Total assets	113,633	6,886	120,519
Current and other liabilities	4,664	215	4,879
Long-term liabilities	60,768	3,694	64,462
Total liabilities	65,432	3,909	69,341
Net assets:			
Invested in capital assets, net of related debt	25,732	81	25,813
Restricted net assets	18,547	1,912	20,459
Unrestricted net assets	3,922	984	4,906
Total net assets	\$ 48,201	\$ 2,977	\$ 51,178

The largest portion of the County's net assets represents its investment in capital assets (e.g. land, buildings, machinery, and equipment) less any related debt used to acquire those assets that is still outstanding. The County uses these assets to provide services to 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.

An additional portion of the County's net assets represents resources that are subject to external restrictions on how they may be used. The remaining balance of *unrestricted net assets* may be used to meet the government's ongoing obligations to citizens and creditors.

At the end of the current fiscal year, the County reported positive balances in all three categories of net assets, both for the County as a whole, as well as for its separate governmental activities and business-type activities.

The County's net assets increased by \$12,558 during the current fiscal year. About 25 percent of this increase is attributable to the increase in tax collection. The remainder of this growth largely reflects increases in license and permits, grants, and fines and forfeits.

Governmental activities increased the County's net assets by \$13,249, thereby accounting for 100 percent of the total growth in net assets of the County.

## Management's Discussion and Analysis

The following table indicates the changes in net assets for governmental and business-type activities:

### Statement of Activities Year Ended June 30, 2002

	Governmental Activities	Business-Type Activities	Total
<b>Revenues</b>			
Program Revenues:			
Charges for services	\$ 12,117	\$ 29,153	\$ 41,270
Operating grants and contributions	21,833	33	21,866
Capital grants and contributions	14,597	-	14,597
			-
General Revenues:			
Property taxes	48,321	-	48,321
Other taxes	17,068	-	17,068
Interest on investments	1,267	128	1,395
Miscellaneous	7,199	243	7,442
<b>Total Revenues</b>	<b>\$ 122,402</b>	<b>\$ 29,557</b>	<b>\$ 151,959</b>
<b>Expenses</b>			
General government	34,188		34,188
Public safety	32,487		32,487
Highways and streets	11,627		11,627
Sanitation	481		481
Health	19,146		19,146
Welfare	4,413		4,413
Culture and recreation	576		576
Education	6,395		6,395
Interest on long-term debt	253		253
Sheriff/Inmate Services		83	83
Home Health		2,772	2,772
Long Term Care		26,466	26,466
Fairgrounds		514	514
<b>Total Expenses</b>	<b>109,566</b>	<b>29,835</b>	<b>139,401</b>
Change in net assets before transfers	12,836	(278)	12,558
Transfers	413	(413)	-
Change in net assets	13,249	(691)	12,558
Net assets - beginning	34,952	3,668	38,620
<b>Net assets - ending</b>	<b>\$ 48,201</b>	<b>\$ 2,977</b>	<b>\$ 51,178</b>

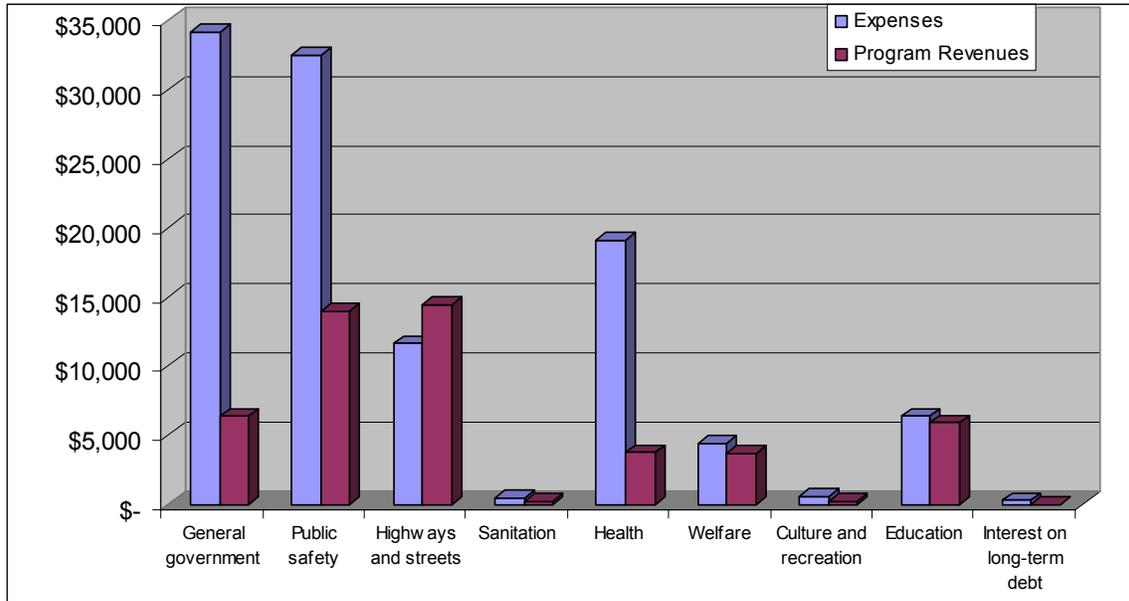
Key elements of the increase of \$ 13,249 are as follows:

- Taxes increased by \$4,148 (10 percent) during the year. Most of this increase is due to increases in assessed property values and not a raise in tax rates.
- License and permits increased \$1,491 (56%) due to increased building caused by the moderate growth in Pinal County.

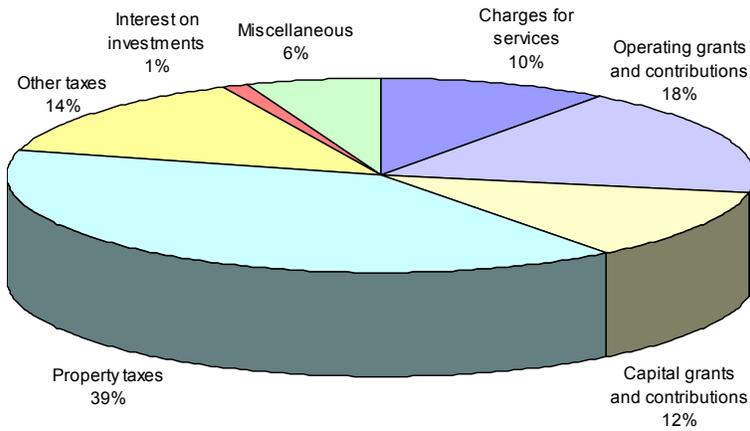
# Management's Discussion and Analysis

For the most part, increases in expenses closely paralleled inflation and growth in the demand for services. One noteworthy exception, however, was the County's public safety function. In that instance, the growth in expenses of \$3,267 (11%) relates to the increase in revenues of \$2,724 (22%).

**Expenses and Program Revenues – Governmental Activities**



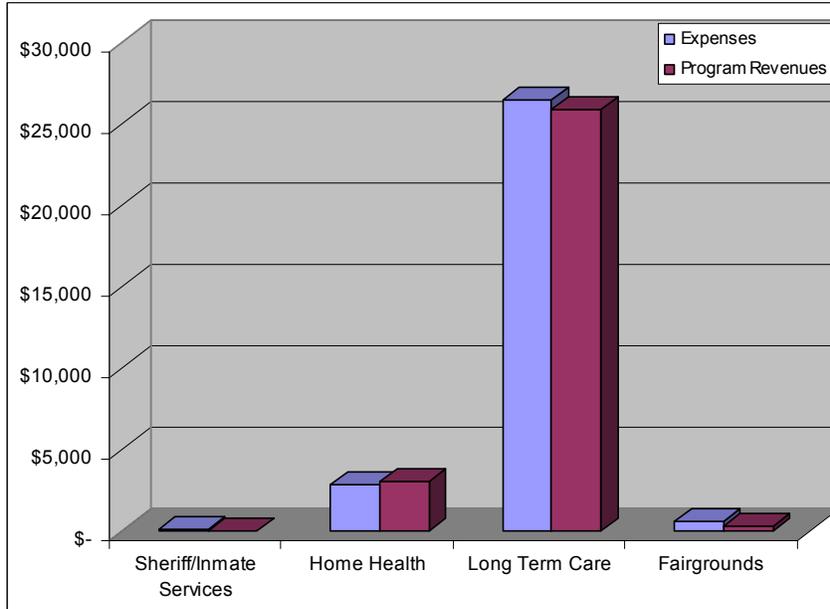
**Revenues by Source – Governmental Activities**



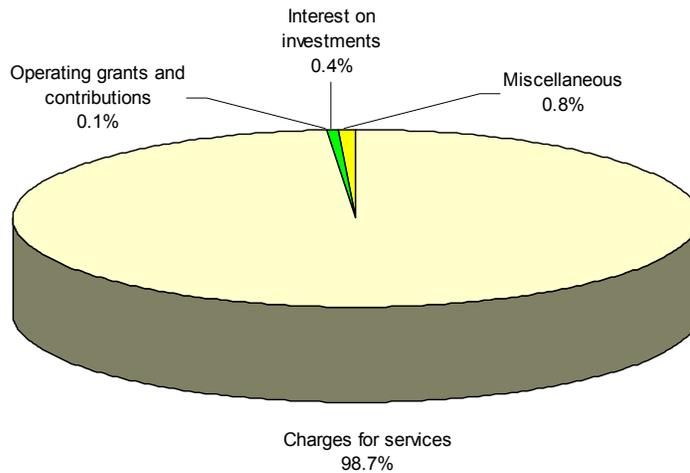
# Management's Discussion and Analysis

**Business-type activities.** Business-type activities decreased the County's net assets by \$691. The key factor that contributed to this loss was that the capitation revenue from the State was not sufficient because there were more members than projected.

**Expenses and Program Revenues – Business-type Activities**



**Revenues by Source – Business-type Activities**



# Management's Discussion and Analysis

## FINANCIAL ANALYSIS OF THE COUNTY'S FUNDS

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

**Governmental funds.** The general government functions are contained in the General, Special Revenue, Debt Service, and Capital Projects Funds. Included in these funds are the special districts governed by the Board of Supervisors. The focus of the County's *governmental funds* is to provide information on near-term inflows, outflows, and balances of *spendable* resources. Such information is useful in assessing the County's financing requirements. In particular, *unreserved fund balance* may serve as a useful measure of a government's net resources available for spending at the end of the fiscal year.

At June 30, 2002, the County's governmental funds reported combined fund balances of \$60,293, an increase of \$35,123 in comparison with the prior year. Approximately 48% of the combined fund balances, \$28,853, constitutes *unreserved fund balance*, which is available to meet the County's current and future needs. The remainder of fund balance is *reserved*, indicating that it is *not* available for new spending because it has been committed: 1) to pay debt service (\$1,369); 2) to reflect inventories and prepaid items and thus do not represent available spendable resources (\$747); and 3) for construction of the new Superior Court and Sheriff's building (\$29,324).

The General Fund is the chief operating fund of the County. At June 30, 2002, unreserved fund balance of the general fund was \$11,312 while total fund balance reached \$12,913. As a measure of the general fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to total fund expenditures. Unreserved fund balance represents 16 percent of total General Fund expenditures, while total fund balance represents 18 percent of that same amount. Revenues for governmental functions totaled approximately \$119,057 in fiscal year 2001-2002, which represents an increase of 6% from fiscal year 2000-2001.

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

Revenues Classified by Source  
Governmental Funds

Revenues by Source	FY 2002		FY 2001		Increase/(Decrease)	
	Amount	Percent of Total	2001	Percent of Total	Amount	Percent of Change
Taxes	\$ 45,983	\$ 38.62%	\$41,835	37.23%	\$ 4,148	9.92%
License and permits	4,139	3.48%	2,648	2.36%	1,491	56.31%
Intergovernmental	52,491	44.09%	51,778	46.08%	713	1.38%
Charges for services	9,889	8.31%	11,653	10.37%	(1,764)	(15.14%)
Fines and forfeits	2,228	1.87%	1,472	1.31%	756	51.36%
Interest on investments	1,267	1.06%	1,451	1.29%	(184)	(12.68%)
Rental and miscellaneous	3,060	2.57%	1,523	1.36%	1,537	100.92%
Total	<u>\$119,057</u>	<u>100.00%</u>	<u>\$112,360</u>	<u>100.00%</u>	<u>\$ 6,697</u>	<u>5.96%</u>

## Management's Discussion and Analysis

The following provides an explanation of revenues by source that changed significantly over the prior year.

- Taxes – the increase of \$4,148 was primarily due to an increase in the property tax assessment of 8% or \$115,188 more than the previous year. This increase is due to increases in property values and an increase in the number of developed properties.
- Licenses and permits – licenses and permits increased in the General Fund from \$1,927 to \$3,080 or 60% over fiscal year 2001-2002 due to an increase in the number of building and sanitation permits. This increase contributed to the \$1,491 increase in licenses and permits revenue over the same time period.
- Rental and miscellaneous – the increase in rental and miscellaneous is primarily from private contributions to the County. Private contributions increased from \$328 to \$1,450 during the year. These contributions came from developers for road construction in new subdivisions.
- Charges for services – Charges for services decreased due to reclassifying charges for services from the prior year as intergovernmental revenue.

The following table presents expenditures by function compared to prior year amounts.

Expenditures by Function	FY 2002		FY 2001		Increase/(Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Change
General government	\$ 32,064	27.72%	\$ 32,428	28.76%	\$ (364)	(1.12%)
Public safety	32,449	28.05%	29,182	25.88%	3,267	11.20%
Highways and streets	16,125	13.94%	17,639	15.64%	(1,514)	(8.58%)
Sanitation	495	0.43%	446	0.40%	49	10.99%
Health	18,558	16.04%	17,173	15.23%	1,385	8.06%
Welfare	4,400	3.80%	4,989	4.42%	(589)	(11.81%)
Culture and recreation	526	0.45%	545	0.48%	(19)	(3.49%)
Education	6,391	5.53%	6,940	6.15%	(549)	(7.91%)
Capital outlay	3,576	3.09%	2,324	2.06%	1,252	53.87%
Principal retirement	835	0.72%	810	0.72%	25	3.09%
Interest and fiscal charges	253	0.22%	283	0.25%	(30)	(10.60%)
<b>Total</b>	<b>\$ 115,672</b>	<b>100.00%</b>	<b>\$ 112,759</b>	<b>100.00%</b>	<b>\$ 2,913</b>	<b>2.58%</b>

The following provides an explanation of the expenditures by function that changed significantly over the prior year.

- Public Safety – expenditures for public safety increased due to planned expenditures and corresponds to an increase in revenues of 22 percent (\$2,724) in the general fund and public safety special revenue fund.
- Welfare – the expenditures for welfare decreased due to the completion of projects in the prior year. Funding decreased in fiscal year 2002 and therefore, the expenditures also decreased.
- Capital outlay – expenditures for Capital outlay increased due to construction on the new Superior Court and Sheriff's building.

## Management's Discussion and Analysis

- Debt service – interest charges – expenditures for debt service decreased due the special assessment bonds being paid down. Most of the repayment is principal retirement instead of interest charges.

The fund balance of the County's general fund increased by \$1,818 during the fiscal year. Key factors in this growth are as follows:

- An increase in the local property tax assessment increased property tax revenue in the general fund by 13 percent (\$3,206)

**Proprietary funds.** The County's proprietary funds provide the same type of information found in the government-wide financial statements, but in more detail.

Unrestricted net assets of Long-Term Care at the end of the year amounted to \$560, and those for the other nonmajor enterprise funds (Inmate Services, Home Health, and Fairgrounds) were \$424 combined. Other factors concerning the finances of these funds have already been addressed in the discussion of the County's business-type activities.

The following table shows actual revenues, expenses and results of operations for the current fiscal year:

	Major Fund	Non-major Funds			Total
	Long-term Care	Inmate Services	Home Health	Fair- grounds	
Operating revenues	\$ 25,928	\$ 200	\$3,010	\$ 259	\$ 29,397
Operating expenses	26,466	83	2,772	514	29,835
Operating income (loss)	(538)	117	238	(255)	(438)
Non-operating revenues (expenses), net	124	-	-	33	157
Net income (loss) before contributions and transfers	(414)	117	238	(222)	(281)
Contributions and transfers	(824)	(13)	93	334	(410)
Net income (loss)	<u>\$ (1,238)</u>	<u>\$ 104</u>	<u>\$ 331</u>	<u>\$ 112</u>	<u>\$ (691)</u>

The net loss before contributions and transfers of enterprise funds of (\$281) resulted primarily from a net loss of \$414 of the Long-Term Care program. Capitation revenue from the State was not sufficient, due to having more members than projected.

### CAPITAL ASSETS AND DEBT ADMINISTRATION

#### Capital assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2002, amounted to \$25,813 (net of related debt and accumulated depreciation). This investment in capital assets includes land and easements, infrastructure, buildings and improvements, equipment, and construction in progress. The total increase in the County's investment in capital assets for the current period was 5 percent. Major capital asset events during the current fiscal year included the following:

## Management's Discussion and Analysis

- Construction in progress increased by \$3,456 due mainly to the construction of the new Superior Court and Sheriff's building (\$1,219) and to the construction of infrastructure assets (\$2,198).
- Infrastructure assets of \$3,766 were added during the year, all of which were part of the road network.

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

### Pinal County Capital Assets (net of depreciation)

	Governmental Activities		Business-type Activities		Total	
	2002	2001	2002	2001	2002	2001
Land	\$ 2,401	\$ 2,122	\$ -	\$ -	\$ 2,401	\$ 2,122
Buildings and Improvements	27,466	27,048	-	-	27,466	27,048
Machinery and equipment	8,217	9,351	81	105	8,298	9,456
Infrastructure	3,766	-	-	-	3,766	-
Construction in progress	3,456	63	-	-	3,456	63
<b>Total</b>	<b><u>\$ 45,306</u></b>	<b><u>\$ 38,584</u></b>	<b><u>\$ 81</u></b>	<b><u>\$ 105</u></b>	<b><u>\$ 45,387</u></b>	<b><u>\$ 38,689</u></b>

The County's infrastructure assets are recorded at historical cost in the government-wide financial statements as required by GASB Statement No. 34. The Statement also requires the retroactive reporting of all infrastructure assets acquired prior to July 1, 2001, to be reported by the fiscal year ended June 30, 2006. Infrastructure assets are reported in capital outlay expenditures within the Public Works Highway, Public Works Road Tax District 1, Highways and Streets, and Flood Control funds.

Additional information on the County's capital assets can be found in note 5 on page 35 of this report.

#### **Long-term debt**

At June 30, 2002, the County had total long-term debt outstanding of \$46,310 as compared to \$17,455 in the prior year. This amount was comprised of \$40,905 of certificates of participation and \$5,405 of special assessment bonds. During the year, retirement of debt amounted to \$1,945. Additions amounted to \$30,800.

Additional information on the County's long-term debt can be found in note 6 on page 37 of this report.

# Management's Discussion and Analysis

## Economic Factors

- The County currently faces a less favorable economic environment due to a budget deficit at the state level. State shared revenues are expected to be less than the prior year and County contributions to State programs such as AHCCCS and ALTCS are expected to increase by \$1.6 million.
- The State's employee retirement contribution rate will double in the next year and the County's contribution (match) is estimated to be \$1.2 million.
- The County's portion of the medical insurance that it provides to County employees is expected to increase by \$1.2 million
- The unemployment rate in the County is currently at 5.1 percent, up 1 percent from the prior year and is not expected to decrease in the immediate future.
- Sales tax revenue is expected to increase at a slower rate because of a reduction in consumer confidence caused by the slowing economy. License and permits related to new construction and expansion are expected to increase due the continued increase in the County's population.

## Request for Information

This financial report is designed to provide a general overview of the County's finances. Questions concerning any of the information provided in this report or requests for additional financial information should be addressed to the Pinal County Finance Department, P.O. 1348, Florence, AZ, 85232.

# Basic Financial Statements





**PINAL COUNTY**  
**Statement of Net Assets**  
**June 30, 2002**  
(Amounts expressed in thousands)

	Governmental Activities	Business-type Activities	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 31,273	\$ 4,837	\$ 36,110
Cash and investments held by trustees	29,732	-	29,732
Receivables (net):			
Property taxes	2,953	-	2,953
Accounts	411	-	411
Interest	-	8	8
Due from other governments	3,214	776	3,990
Inventories	465	28	493
Prepaid items	317	-	317
Restricted assets:			
Cash and cash equivalents	-	1,156	1,156
Capital assets:			
Nondepreciable	5,857	-	5,857
Depreciable (net)	39,411	81	39,492
Total assets	<u>113,633</u>	<u>6,886</u>	<u>120,519</u>
<b>Liabilities</b>			
Accounts payable	1,240	18	1,258
Due to other governments	1,065	-	1,065
Accrued payroll and employee benefits	1,188	197	1,385
Deposits held for others	69	-	69
Deferred revenue	141	-	141
Matured bonds payable	835	-	835
Bond interest payable	126	-	126
Noncurrent liabilities:			
Due within one year	7,185	-	7,185
Due beyond one year	53,583	3,694	57,277
Total liabilities	<u>65,432</u>	<u>3,909</u>	<u>69,341</u>
<b>Net Assets</b>			
Invested in capital assets, net of related debt	25,732	81	25,813
Restricted for:			
Highways and streets	10,168	-	10,168
Education	1,744	-	1,744
Debt service	255	-	255
Public safety	3,431	-	3,431
Other purposes	1,771	-	1,771
Health	1,178	1,912	3,090
Unrestricted	3,922	984	4,906
Total net assets	<u>\$ 48,201</u>	<u>\$ 2,977</u>	<u>\$ 51,178</u>

**PINAL COUNTY**  
**Statement of Activities**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

Functions/Programs	Expenses	Program Revenues			Net (Expense) Revenues and Changes in Net Assets		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Governmental Activities	Business- type Activities	Total
Governmental activities							
General government	\$ 34,188	\$ 3,003	\$ 3,378	\$ -	\$ (27,807)	\$ -	\$ (27,807)
Public safety	32,487	7,834	6,122	-	(18,531)	-	(18,531)
Highways and streets	11,627	19	-	14,415	2,807	-	2,807
Sanitation	481	11	218	-	(252)	-	(252)
Health	19,146	403	3,357	-	(15,386)	-	(15,386)
Welfare	4,413	118	3,549	-	(746)	-	(746)
Culture and recreation	576	-	39	182	(355)	-	(355)
Education	6,395	729	5,170	-	(496)	-	(496)
Interest on long-term debt	253	-	-	-	(253)	-	(253)
Total governmental activities	<u>109,566</u>	<u>12,117</u>	<u>21,833</u>	<u>14,597</u>	<u>(61,019)</u>	<u>-</u>	<u>(61,019)</u>
Business-type activities							
Long Term Care	26,466	25,885	-	-	-	(581)	(581)
Sheriff/Inmate Services	83	-	-	-	-	(83)	(83)
Home Health	2,772	3,009	-	-	-	237	237
Fairgrounds	514	259	33	-	-	(222)	(222)
Total business-type activities	<u>29,835</u>	<u>29,153</u>	<u>33</u>	<u>-</u>	<u>-</u>	<u>(649)</u>	<u>(649)</u>
Total primary government	<u>\$ 139,401</u>	<u>\$ 41,270</u>	<u>\$ 21,866</u>	<u>\$ 14,597</u>	<u>(61,019)</u>	<u>(649)</u>	<u>(61,668)</u>

**General revenues:**

Taxes:

Property taxes	48,321	-	48,321
Share of State sales taxes	12,459	-	12,459
Payments in lieu of taxes	4,609	-	4,609
Interest on investments	1,267	128	1,395
Rental and miscellaneous	7,199	243	7,442
Transfers	413	(413)	-

Total general revenues

74,268      (42)      74,226

Changes in net assets

13,249      (691)      12,558

**Net assets - July 1, 2001, as restated**

34,952      3,668      38,620

**Net assets - June 30, 2002**

\$ 48,201      \$ 2,977      \$ 51,178

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

**PINAL COUNTY**  
**Balance Sheet**  
**Governmental Funds**  
**June 30, 2002**

(Amounts expressed in thousands)

	General Fund	Public Works Highway	Public Works Road Tax District 1	Superior Court/Sheriff Construction	Debt Service	Other Governmental Funds	Total
<b>Assets</b>							
Cash and cash equivalents	\$ 11,103	\$ 2,002	\$ 1,738	\$ 682	\$ 1,122	\$ 14,589	\$ 31,236
Cash and investments held by trustees	1,090	-	-	28,642	-	-	29,732
Receivables (net of allowance for uncollectible):							
Property taxes	2,736	-	-	-	94	123	2,953
Accounts	242	-	-	-	-	169	411
Due from other funds	820	-	-	-	-	178	998
Due from other governments	681	1,106	-	-	-	1,427	3,214
Inventories	142	168	-	-	-	120	430
Prepaid items	270	4	-	-	-	43	317
Total assets	<u>\$ 17,084</u>	<u>\$ 3,280</u>	<u>\$ 1,738</u>	<u>\$ 29,324</u>	<u>\$ 1,216</u>	<u>\$ 16,649</u>	<u>\$ 69,291</u>
<b>Liabilities and Fund Balances</b>							
Liabilities:							
Accounts payable	\$ 680	\$ 228	\$ 171	\$ -	\$ -	\$ 154	\$ 1,233
Accrued payroll and employee benefits	720	153	4	-	-	309	1,186
Due to other funds	1	-	-	-	-	997	998
Due to other governments	-	-	-	-	-	1,065	1,065
Deposits held for others	32	-	-	-	-	37	69
Bonds payable	-	-	-	-	835	-	835
Bond interest payable	-	-	-	-	126	-	126
Deferred revenue	2,738	117	-	-	75	556	3,486
Total liabilities	<u>4,171</u>	<u>498</u>	<u>175</u>	<u>-</u>	<u>1,036</u>	<u>3,118</u>	<u>8,998</u>
Fund Balances:							
Reserved for:							
Inventories	142	168	-	-	-	120	430
Prepaid items	270	4	-	-	-	43	317
Debt service	1,189	-	-	-	180	-	1,369
Construction	-	-	-	29,324	-	-	29,324
Unreserved, reported in:							
General fund:							
Designated	2,520	-	-	-	-	-	2,520
Undesignated	8,792	-	-	-	-	-	8,792
Special Revenue funds	-	2,610	1,563	-	-	13,244	17,417
Capital Projects funds	-	-	-	-	-	124	124
Total fund balances	<u>12,913</u>	<u>2,782</u>	<u>1,563</u>	<u>29,324</u>	<u>180</u>	<u>13,531</u>	<u>60,293</u>
Total liabilities and fund balances	<u>\$ 17,084</u>	<u>\$ 3,280</u>	<u>\$ 1,738</u>	<u>\$ 29,324</u>	<u>\$ 1,216</u>	<u>\$ 16,649</u>	<u>\$ 69,291</u>

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

**PINAL COUNTY**  
**Reconciliation of the Governmental Funds Balance Sheet**  
**To the Statement of Net Assets**  
**June 30, 2002**  
(Amounts expressed in thousands)

**Total fund balances - governmental funds (page 17)** \$ 60,293

Amounts reported for governmental activities in the statement of net assets are different because:

Capital assets used in governmental activities are not financial resources and, therefore, are not reported in the funds. The cost of the assets is \$84,490 and the accumulated depreciation is \$39,241. 45,249

Other long-term assets are not available to pay for current period expenditures and, therefore, are deferred in the governmental funds. 3,345

Internal Service Funds are used by management to charge the costs of management of the print shop and central supply. The assets and liabilities of the internal service fund are included in governmental activities in the statement of net assets. 60

Long-term liabilities are not due and payable in the current period and therefore are not reported in the governmental funds.

Obligations under capital leases	\$ (2,807)	
Compensated absences	(6,732)	
Special Assessment bonds with governmental commitment payable	(5,405)	
Certificates of participation	(40,905)	
Estimated liabilities for claims and judgments	(4,897)	(60,746)

**Net assets of governmental activities (page 15)** \$ 48,201

**PINAL COUNTY**  
**Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Governmental Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	General Fund	Public Works Highway	Public Works Road Tax District 1	Superior Court/Sheriff Construction	Debt Service	Other Governmental Funds	Total
<b>Revenues</b>							
Taxes	\$ 39,547	\$ -	\$ 1,162	\$ -	\$ 1,007	\$ 4,267	\$ 45,983
License and permits	3,080	-	-	-	-	1,059	4,139
Intergovernmental	19,360	12,402	130	-	-	20,599	52,491
Charges for services	7,309	-	-	-	-	2,580	9,889
Fines and forfeits	1,504	-	-	-	-	724	2,228
Interest on investments	420	37	57	522	14	217	1,267
Rental and miscellaneous	1,012	127	32	7	-	1,882	3,060
Total revenues	<u>72,232</u>	<u>12,566</u>	<u>1,381</u>	<u>529</u>	<u>1,021</u>	<u>31,328</u>	<u>119,057</u>
<b>Expenditures</b>							
Current:							
General government	29,503	-	-	-	-	2,561	32,064
Public safety	26,120	-	-	-	-	6,329	32,449
Highways and streets	-	10,294	1,911	-	-	3,920	16,125
Sanitation	224	-	-	-	-	271	495
Health	13,694	-	-	-	-	4,864	18,558
Welfare	682	-	-	-	-	3,718	4,400
Culture and recreation	104	-	-	-	-	422	526
Education	-	-	-	-	-	6,391	6,391
Capital outlay	-	-	-	2,099	-	1,477	3,576
Debt Service:							
Principal retirement	-	-	-	-	835	-	835
Interest and fiscal charges	-	-	-	-	253	-	253
Total expenditures	<u>70,327</u>	<u>10,294</u>	<u>1,911</u>	<u>2,099</u>	<u>1,088</u>	<u>29,953</u>	<u>115,672</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,905</u>	<u>2,272</u>	<u>(530)</u>	<u>(1,570)</u>	<u>(67)</u>	<u>1,375</u>	<u>3,385</u>
<b>Other financing sources (uses):</b>							
Operating transfers in	1,713	68	-	451	-	4,569	6,801
Operating transfers out	(2,188)	(781)	(1,413)	(357)	-	(1,649)	(6,388)
Proceeds from sale of fixed assets	80	91	-	-	-	46	217
Proceeds from capital leases	308	-	-	-	-	-	308
Certificates of participation issued	-	-	-	30,800	-	-	30,800
Total other financing sources (uses)	<u>(87)</u>	<u>(622)</u>	<u>(1,413)</u>	<u>30,894</u>	<u>-</u>	<u>2,966</u>	<u>31,738</u>
Net change in fund balances	1,818	1,650	(1,943)	29,324	(67)	4,341	35,123
Fund balances, July 1, 2001, as restated	11,095	1,132	3,506	-	247	9,190	25,170
Fund balances, June 30, 2002	<u>\$ 12,913</u>	<u>\$ 2,782</u>	<u>\$ 1,563</u>	<u>\$ 29,324</u>	<u>\$ 180</u>	<u>\$ 13,531</u>	<u>\$ 60,293</u>

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

**PINAL COUNTY**  
**Reconciliation of the Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances of Governmental Funds**  
**To the Statement of Activities**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

**Net change in fund balances - total governmental funds (page 19)** \$ 35,123

Amounts reported for governmental activities in the statement of activities 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.

Expenditures for general capital assets, infrastructure, and other related capital assets.	\$ 12,407	
Less: current year depreciation	(5,703)	6,704

In the statement of activities, only the gain/loss on the sale of capital assets is reported whereas in the governmental funds, the proceeds from the sale increase financial resources. Thus, the change in net assets differs from the change in fund balance by the book value of the capital assets sold.

Gain on the retirement of capital assets	200	
Proceeds from the sale of capital assets	(217)	(17)

Fixed assets acquired by capital leases are shown as an expenditure and other financing source in the governmental funds. The other financing source must be removed from the statement of activities; principal payments are applied to the lease liability.

(308)

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

Change in compensated absences	(877)	
Change in estimated liabilities for claims and judgments	(2,607)	(3,484)

Repayment of debt principal is an expenditure in the governmental funds, but the repayment reduces long-term liabilities in the statement of net assets.

Principal repayments:		
Certificates of participation	1,110	
Special assessment bonds with governmental commitment	835	
Obligations under capital leases	738	2,683

The governmental funds report bonds issued as an other financing source, but increases the long-term liabilities in the statement of net assets. Also, governmental funds report the effect of issuance costs when first issued, whereas these amounts are deferred and amortized in the statement of activities.

(30,800)

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

3,345

Internal service funds are used by the County to charge the costs of printing. The net revenue of the internal service funds is reported with governmental activities.

3

**Change in net assets of governmental activities (page 16)** **\$ 13,249**

**PINAL COUNTY**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2002**

(Amounts expressed in thousands)

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities- Internal Service Fund</u>
	<u>Long Term Care</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	
<b>Assets</b>				
Current Assets:				
Cash and cash equivalents	\$ 4,289	\$ 548	\$ 4,837	\$ 37
Due from other governments	776	-	776	-
Accrued interest receivable	8	-	8	-
Inventories	-	28	28	35
Total current assets	<u>5,073</u>	<u>576</u>	<u>5,649</u>	<u>72</u>
Noncurrent Assets:				
Restricted cash and cash equivalents	1,156	-	1,156	
Capital Assets:				
Buildings and improvements	-	376	376	-
Equipment	177	246	423	193
Less accumulated depreciation	<u>(117)</u>	<u>(601)</u>	<u>(718)</u>	<u>(174)</u>
Net capital assets	<u>60</u>	<u>21</u>	<u>81</u>	<u>19</u>
Total noncurrent assets	<u>1,216</u>	<u>21</u>	<u>1,237</u>	<u>19</u>
Total assets	<u>6,289</u>	<u>597</u>	<u>6,886</u>	<u>91</u>
<b>Liabilities</b>				
Current liabilities:				
Accounts payable	-	18	18	7
Accrued payroll and employee benefits	<u>148</u>	<u>49</u>	<u>197</u>	<u>2</u>
Total current liabilities	<u>148</u>	<u>67</u>	<u>215</u>	<u>9</u>
Noncurrent liabilities:				
Compensated absences	-	85	85	15
Estimated liabilities for claims and judgments	3,609	-	3,609	
Obligations under capital leases	<u>-</u>	<u>-</u>	<u>-</u>	<u>7</u>
Total noncurrent liabilities	<u>3,609</u>	<u>85</u>	<u>3,694</u>	<u>22</u>
Total liabilities	<u>3,757</u>	<u>152</u>	<u>3,909</u>	<u>31</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	60	21	81	19
Restricted for health	1,912	-	1,912	-
Unrestricted	<u>560</u>	<u>424</u>	<u>984</u>	<u>41</u>
Total net assets	<u>\$ 2,532</u>	<u>\$ 445</u>	<u>\$ 2,977</u>	<u>\$ 60</u>

**PINAL COUNTY**  
**Statement of Revenues, Expenses, and Changes in Net Assets**  
**Proprietary Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	<u>Business-type Activities - Enterprise Funds</u>			<u>Governmental Activities- Internal Service Fund</u>
	<u>Long Term Care</u>	<u>Other Enterprise Funds</u>	<u>Total</u>	
<b>Operating revenues</b>				
Charges for services	\$ 25,885	\$ 3,268	\$ 29,153	\$ 582
Rental and miscellaneous	43	201	244	-
Total operating revenues	<u>25,928</u>	<u>3,469</u>	<u>29,397</u>	<u>582</u>
<b>Operating expenses</b>				
Long-term health care	23,975	-	23,975	-
Personal services	2,088	2,782	4,870	95
Supplies	30	135	165	432
Depreciation	36	23	59	13
Insurance	12	23	35	-
Repairs and maintenance	-	18	18	31
Communication	32	34	66	-
Professional services	94	174	268	7
Public utility service	-	71	71	-
Miscellaneous	199	109	308	1
Total operating expenses	<u>26,466</u>	<u>3,369</u>	<u>29,835</u>	<u>579</u>
Operating income (loss)	<u>(538)</u>	<u>100</u>	<u>(438)</u>	<u>3</u>
<b>Nonoperating revenues (expenses)</b>				
Intergovernmental	-	33	33	-
Interest on investments	124	4	128	-
Loss on sale of fixed assets	-	(6)	(6)	-
Proceeds from sale of fixed assets	-	2	2	-
Total nonoperating revenue (expenses)	<u>124</u>	<u>33</u>	<u>157</u>	<u>-</u>
Net income (loss) before contributions and transfers	<u>(414)</u>	<u>133</u>	<u>(281)</u>	<u>3</u>
Capital contributions	-	3	3	
Operating transfers in	-	425	425	-
Operating transfers out	<u>(824)</u>	<u>(14)</u>	<u>(838)</u>	<u>-</u>
Change in net assets	<u>(1,238)</u>	<u>547</u>	<u>(691)</u>	<u>3</u>
Net assets, July 1, 2001	<u>3,770</u>	<u>(102)</u>	<u>3,668</u>	<u>57</u>
Net assets, June 30, 2002	<u>\$ 2,532</u>	<u>\$ 445</u>	<u>\$ 2,977</u>	<u>\$ 60</u>

**PINAL COUNTY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Long Term Care	Other Enterprise Funds	Total	
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 25,928	\$ 3,469	\$ 29,397	\$ 20
Receipts from interfund service provided	-	-	-	562
Receipts from federal and local agencies	-	33	33	-
Receipts from other funds and governments	(273)	158	(115)	-
Other receipts	-	2	2	-
Payments to suppliers	(23,592)	(560)	(24,152)	(455)
Payments to employees	(2,042)	(2,773)	(4,815)	(94)
Payments to other funds	(31)	(440)	(471)	-
Net cash provided (used) by operating activities	<u>(10)</u>	<u>(111)</u>	<u>(121)</u>	<u>33</u>
<b>Cash flow from noncapital financing activities</b>				
Transfers from other funds	-	425	425	-
Transfer to other funds	(824)	(14)	(838)	-
Net cash provided (used) by noncapital financing activities	<u>(824)</u>	<u>411</u>	<u>(413)</u>	<u>-</u>
<b>Cash flows from capital and related financing activities</b>				
Proceeds from the sale of fixed assets	-	2	2	-
Acquisition of capital assets	(31)	-	(31)	(9)
Payments on capital leases	(7)	-	(7)	(4)
Net cash provided (used) by capital and related financing activities	<u>(38)</u>	<u>2</u>	<u>(36)</u>	<u>(13)</u>
<b>Cash flows from investing activities</b>				
Interest and investment income received	134	4	138	-
Net cash provided by investing activities	<u>134</u>	<u>4</u>	<u>138</u>	<u>-</u>
Net increase (decrease) in cash and cash equivalents	(738)	306	(432)	20
Cash and cash equivalents, July 1, 2001	5,027	242	5,269	17
Cash and cash equivalents, June 30, 2002	<u>\$ 4,289</u>	<u>\$ 548</u>	<u>\$ 4,837</u>	<u>\$ 37</u>

(Continued)

**PINAL COUNTY**  
**Statement of Cash Flows**  
**Proprietary Funds**  
**Year Ended June 30, 2002**  
(Continued)

(Amounts expressed in thousands)

	Business-type Activities - Enterprise Funds			Governmental Activities- Internal Service Fund
	Long Term Care	Other Enterprise Funds	Total	
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ (538)	\$ 100	\$ (438)	\$ 3
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Changes in:				
Depreciation expense	36	23	59	13
Federal and state grants	-	33	33	-
Due from other funds	-	31	31	-
Due from other governments	(273)	127	(146)	-
Other receivables	-	2	2	-
Inventories	-	-	-	10
Prepays	-	1	1	-
Increase in accounts payable	-	3	3	6
Accrued payroll and employee benefits	46	9	55	1
Due to other funds	(31)	(440)	(471)	-
Claims and judgments	750	-	750	-
Total adjustments	528	(211)	317	30
Net cash provided (used) by operating activities	\$ (10)	\$ (111)	\$ (121)	\$ 33
Noncash investing, capital, and financing activities:				
Disposal of equipment	-	(39)	(39)	(16)
Elimination of accumulated depreciation related to disposal of equipment	-	33	33	16
Loss on disposal of equipment	-	6	6	-
Transfer of equipment from the General Fund	-	5	5	-
Additions to accumulated depreciation on the transfer of equipment from the General Fund.	-	(2)	(2)	-
Increase in contributed capital	-	(3)	(3)	-

**PINAL COUNTY**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
**June 30, 2002**

(Amounts expressed in thousands)

	Investment Trust Funds	Agency Funds
<b>Assets</b>		
Cash and cash equivalents	\$ 89,026	\$ 3,905
Cash and investments held by trustee	-	3,888
Interest receivable	185	-
Total assets	89,211	\$ 7,793
<b>Liabilities</b>		
Accounts payable	78	\$ -
Deposits held for others	-	7,793
Total liabilities	78	\$ 7,793
<b>Net Assets</b>		
Held in trust for investment participants	\$ 89,133	

**PINAL COUNTY**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Investment Trust Funds
<b>Additions</b>	
Contributions by participants	\$ 319,228
Interest on investments	2,195
Total additions	321,423
<b>Deductions</b>	
Distributions to participants	322,181
Total deletions	322,181
Change in net assets	(758)
Net Assets, July 1, 2001	89,891
Net Assets, June 30, 2002	\$ 89,133

**PINAL COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2002**  
(Amounts expressed in thousands)

**Note 1 - Summary of Significant Accounting Policies**

The accounting policies of Pinal County conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB). During the year ended June 30, 2002, the County implemented GASB Statement No. 34, as amended by GASB Statement No. 37, which prescribes a new reporting model consisting of both government-wide and fund financial statements. The County also implemented GASB Statement No. 38, which prescribes new and revised note disclosures.

**A. Reporting Entity**

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the combined financial statements to emphasize they are legally separate from the County. Each blended component unit discussed below has a June 30 year-end. The County has no discretely presented component units.

The following table describes the County's component units:

<b>Component Unit</b>	<b>Description; Criteria for Inclusion</b>	<b>Reporting Method</b>	<b>For Separate Financial Statements</b>
Pinal County Flood Control District	A tax-levying district that provides flood control systems; County board of supervisors serves as board of directors	Blended	Not available
Pinal County Library District	Provides and maintains library services for County's residents; County board of supervisors serves as board of directors	Blended	Not available
Pinal County Street Lighting Districts	Operates and maintains street lighting in areas outside local city jurisdictions; County board of supervisors serves as board of directors	Blended	Not available
Pinal County Sanitation District	Operates and maintains sanitation services in areas outside local city jurisdictions; County Board of Supervisors serves as board of directors	Blended	Not available

**PINAL COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2002**

(Amounts expressed in thousands)

<u>Component Unit</u>	<u>Description; Criteria for Inclusion</u>	<u>Reporting Method</u>	<u>For Separate Financial Statements</u>
Pinal County Municipal Property Corporation	Formed to finance the construction of the Apache Junction County Complex, Superior Court Judicial Facility, and the Sheriff's Administration Facility	Blended	Not available
Central Arizona Public Facility Corporation	Formed to finance the construction of the Pinal County adult detention center	Blended	Not available
Maricopa Road Public Improvement Corporation	Formed to finance completion of improvements to Maricopa Road	Blended	Not available

**Related Organizations**

The Pinal County Municipal Property Corporation, the Central Arizona Public Facility Corporation, and the Maricopa Road Public Improvement Corporation were formed to finance various construction projects including the new Superior Court building and Sheriff's Administration building. Because the County Board of Supervisors serves as the Board of Directors of each of these corporations, they are reported as blended component units of the County. These corporations issue certificates of participation that evidence undivided proportionate interests in rent payments to be made under a lease agreement, with an option to purchase, between Pinal County and the corporations. The corporations have no assets or operating activities to report and no individual financial statements have been issued. The corporations' liabilities are resulting from these certificates of participation are reported in the government wide statement of net assets.

**B. Basis of Presentation**

The basic financial statements include both government-wide statements and fund-based financial statements. The government-wide statements focus on the County as a whole, while the fund-based 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 statements**—provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County. 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.

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

**PINAL COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2002**  
(Amounts expressed in thousands)

are clearly identifiable to a particular function. The County does not allocate 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 and all taxes, 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 the prices approximate their external exchange values.

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

Proprietary fund operating revenues, such as charges for services, result from transactions associated with the fund's principal activity in which each party receives and gives up essentially equal values. Nonoperating revenues, such as subsidies and investment earnings, result from transactions in which the parties do not exchange equal values. Revenues generated by ancillary activities are also reported as nonoperating revenues.

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 Public Works Highway Fund*—accounts for monies from specific revenue sources that are restricted for road maintenance and operations, pavement preservation, and fleet services.

*The Public Works Road Tax District 1 Fund*—accounts for monies from specific sources that are restricted for the construction and reconstruction of roads in district one of the County.

*The Superior Court/Sheriff Construction Fund*—accounts for construction of the new Superior Court building and Sheriff's office building.

*The Debt Service Fund*—accounts for resources accumulated and used for the payment of general long-term debt principal, interest, and related costs of borrowing used for the Maricopa Road Project.

The County reports the following major enterprise fund:

*The Long-Term Care Fund*—accounts for health services to elderly and physically disabled clients enrolled in the State's AHCCCS (Arizona Health Care Cost Containment Systems) Long-Term Care program.

**PINAL COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2002**  
(Amounts expressed in thousands)

The County reports the following fund types:

*The internal service fund*—accounts for print shop and central supply operations provided to County departments or to other governments on a cost-reimbursement basis.

*The investment trust funds*—account for pooled assets held and invested by the County Treasurer on behalf of County departments and other governmental entities.

*The agency funds*—account for assets held by the County as an agent for the State and various local governments, and for property taxes collected and distributed to the State, local school districts, community college districts, and special districts.

**C. Basis of Accounting**

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded at the time liabilities are incurred, regardless of when the related cash flows take place. Property taxes are recognized as revenue in the year for which they are levied. Grants and donations are recognized as revenue as soon as all eligibility requirements the provider imposed have been met.

Governmental funds in the fund-based financial statements are reported using the current financial resources measurement focus and the modified accrual basis of accounting. Under this method, revenues are recognized when measurable and available. The County considers all revenues reported in the governmental funds to be available if the revenues are collected within 60 days after year-end. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Proceeds of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

Under the terms of grant agreements, the County funds certain programs by a combination of grants and general revenues. Therefore, when program expenses are incurred, there are both restricted and unrestricted net assets available to finance the program. The County applies grant resources to such programs before using general revenues.

The County's business-type activities and enterprise funds follow FASB Statements and Interpretations issued on or before November 30, 1989; Accounting Principles Board Opinions; and Accounting Research Bulletins, unless those pronouncements conflict with GASB pronouncements.

**D. Cash and Investments**

For purposes of its statement of cash flows, the County considers only those highly liquid investments with a maturity of 3 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 1 year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

**PINAL COUNTY**  
**Notes to the Financial Statements**  
**June 30, 2002**  
(Amounts expressed in thousands)

**E. Inventories**

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

Inventories of the proprietary funds are recorded as assets when purchased and expensed when consumed. These inventories are stated at cost using the lower of cost (first-in, first-out method) or market.

**F. Property Tax Calendar**

The County levies real 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 various 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 are reported at actual cost. Donated assets are reported at estimated fair value at the time received.

Capitalization thresholds (the dollar values above which asset acquisitions are added to the capital asset accounts), depreciation methods, and estimated useful lives of capital assets reported in the government-wide statements and proprietary funds are as follows:

	<u>Capitalization Threshold</u>	<u>Depreciation Method</u>	<u>Estimated Useful Life</u>
Land	All	N/A	N/A
Buildings	\$ 5	Straight Line	10-40 Yrs
Equipment	\$ 1	Straight Line	3-21 Yrs
Infrastructure	\$ 5	Straight Line	50 Yrs

The County has one network of infrastructure assets. Only infrastructure assets acquired during fiscal year 2001-02 are reported on the government-wide financial statements.

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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**H. Investment Income**

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

**I. Compensated Absences**

Compensated absences consist of vacation leave and a calculated amount of sick leave earned by employees based on services already rendered.

Employees may accumulate up to 360 hours of vacation, but any vacation hours in excess of the maximum amount that are unused at September 30 are forfeited. Upon termination of employment, all unused and unforfeited vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements. However, a certain percentage of sick leave can be converted to terminal vacation leave upon retirement after an employee has worked 5 years.

**Note 2 - Beginning Balances Restated**

As a result of implementing GASB Statement No. 34, the County's governmental fund-type fund balances as of June 30, 2001, have been restated as net assets as of July 1, 2001, on the government-wide Statement of Activities and its Proprietary Funds fund equity have been relabeled net assets as of July 1, 2001, on the Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets. Additionally, the County made the following prior period error corrections: Highway Fund's fund balance restated to correct an understatement in expenditures during the year ended June 30, 2001; the Other Governmental Fund's fund balance was restated to correct an overstatement in expenditures in the Attorney's funds and an understatement of expenditures in Health, Probation Services, and Recorder's Funds during the year ended June 30, 2001.

The reconciliation below summarizes the differences between governmental fund-type fund balances as of June 30, 2001, as previously reported, to net assets as of July 1, 2001, reported on the government-wide Statement of Activities.

Aggregate fund balances of governmental fund types as of June 30, 2001, as previously reported	\$ 25,490
Correction of errors in prior years	(320)
Aggregate fund balances of governmental fund types as of June 30, 2001, as restated	25,170
Add: Capital assets, net of accumulated depreciation	38,562
Internal Service Fund net assets	57
Less: Long-term liabilities	<u>(28,837)</u>
Net assets of governmental activities as of July 1, 2001, as restated	<u>\$ 34,952</u>

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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**Note 3 – Stewardship, Compliance, and Accountability**

At June 30, 2002, the following funds reported deficits in fund balance.

Fund	Deficit
Attorney/IV-D Child Support	\$ 115
Clerk of the Court/IV-D Child Support	304
Sheriff/Drug Smuggling	4
Attorney/Drug Prosecution	28
Adult Probation/State Enhancement	8

These deficits resulted from operations during the year, but are expected to be corrected through normal operations in fiscal year 2002-2003.

**Note 4 – Deposits and Investments**

Arizona Revised Statutes authorize the County to invest public monies in the State Treasurer's investment pool; U.S. Treasury obligations; specified state and local government bonds; and interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories. The statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

**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. Those monies are pooled with County monies for investment purposes.

*Deposits*—At June 30, 2002, the investment pool had cash on hand of \$2. The carrying amount of the investment pool's total cash in bank was (\$1,525) because the County invested available cash relating to outstanding checks in a cash sweep investment account, which consists of shares in U.S. government securities money market fund, and the bank balance was \$4,630. Of the bank balance, \$100 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$4,530 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

*Investments* —The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares.

The investment pool's investments at June 30, 2002, are categorized below to give an indication of the level of risk the County assumed at year-end.

Category 1—insured or registered in the County's name, or securities held by the County or its agent in the County's name.

Category 2—uninsured and unregistered with securities held by the counterparty's trust department or agent in the County's name.

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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Category 3—uninsured and unregistered with securities held by the counterparty, or by its trust department or agent but not in the County's name.

	Category			Fair Value
	1	2	3	
Repurchase agreements			\$ 126,222	\$ 126,222
Investments not subject to categorization:				
Money market mutual fund				968
Total				\$ 127,190

**Other deposits**—At June 30, 2002, the total non-pooled cash on hand was \$4. The carrying amount of the County's total nonpooled cash in bank was \$6,652, and the bank balance was \$6,992. Of the bank balance, \$6,956 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name; and \$36 was uninsured and uncollateralized.

**Other investments**—The State Board of Investment provides oversight for the State Treasurer's pools, and the Local Government Investment Pool Advisory Committee provides consultation and advice to the Treasurer. The fair value of a participant's position in the pool approximates the value of that participant's pool shares. The County's nonpooled investments at June 30, 2002, are categorized below to give an indication of the level of risk assumed by the County at year end.

	Category			Fair Value
	1	2	3	
U.S. government securities		\$ 29,732		\$ 29,732
Investments not subject to categorization:				
State Treasurer's investment pool				1,762
Total				\$ 31,494

A reconciliation of cash and investments to amounts shown on the Statement of Net Assets follows:

Cash and investments:

	County Treasurer's Investment Pool	Other	Total
Cash on hand	\$ 2	\$ 4	\$ 6
Carrying amount of deposits	(1,525)	6,652	5,127
Reported amount of investments	127,190	31,494	158,684
Total	\$ 125,667	\$ 38,150	\$ 163,817

**PINAL COUNTY**  
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Statement of Net Assets:

	Total Primary Government	Total Fiduciary Funds	Total
Cash and cash equivalents	\$ 37,266	\$ 92,931	\$ 130,197
Cash and investments held by trustee	29,732	3,888	33,620
Total	<u>\$ 66,998</u>	<u>\$ 96,819</u>	<u>\$ 163,817</u>

**Note 5 – Capital Assets**

Capital asset activity for the year ended June 30, 2002, was as follows:

	Primary Government			Balance June 30, 2002
	Balance July 1, 2001	Increases	Decreases	
<b>Governmental activities:</b>				
Capital assets not being depreciated:				
Land	\$ 2,122	\$ 279	\$ -	\$ 2,401
Construction in progress (estimated cost to complete \$29,000)	63	3,456	63	3,456
Total capital assets not being depreciated	<u>2,185</u>	<u>3,735</u>	<u>63</u>	<u>5,857</u>
Capital assets being depreciated:				
Buildings	38,098	2,127	6	40,219
Equipment	33,812	2,852	1,823	34,841
Infrastructure	-	3,766	-	3,766
Total capital assets being depreciated	<u>71,910</u>	<u>8,745</u>	<u>1,829</u>	<u>78,826</u>
Less accumulated depreciation for:				
Buildings	11,050	1,709	6	12,753
Equipment	24,461	3,969	1,806	26,624
Infrastructure	-	38	-	38
Total	<u>35,511</u>	<u>5,716</u>	<u>1,812</u>	<u>39,415</u>
Total capital assets being depreciated, net	<u>36,399</u>	<u>3,029</u>	<u>17</u>	<u>39,411</u>
Governmental activities capital assets, net	<u>\$ 38,584</u>	<u>\$ 6,764</u>	<u>\$ 80</u>	<u>\$ 45,268</u>

**PINAL COUNTY**  
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	Primary Government			Balance June 30, 2002
	Balance July 1, 2001	Increases	Decreases	
<b>Business-type activities:</b>				
Capital assets being depreciated:				
Buildings	\$ 376	\$ -	\$ -	\$ 376
Equipment	444	18	39	423
Total	820	18	39	799
Less accumulated depreciation for:				
Buildings	376	-	-	376
Equipment	339	36	33	342
Total	715	36	33	718
Total capital assets being depreciated, net	105	(18)	6	81
Business-type activities capital assets, net	\$ 105	\$ (18)	\$ 6	\$ 81

Depreciation expense was charged to functions as follows:

<b>Governmental activities:</b>	
General government	\$ 2,663
Public safety	942
Highways and streets	1,744
Sanitation	34
Health	228
Welfare	33
Culture and recreation	55
Education	4
Internal service funds	13
Total governmental activities depreciation expense	\$ 5,716
 <b>Business-type activities:</b>	
Long-Term Care	\$ 36
Inmate Services	1
Home Health	15
Fairgrounds	7
Total business-type activities depreciation expense	\$ 59

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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**Note 6 – Long-term Liabilities**

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2002.

	<u>Balance July 1, 2001 (as restated)</u>	<u>Additions</u>	<u>Reductions</u>	<u>Balance June 30, 2002</u>	<u>Due within 1 year</u>
<b>Governmental activities</b>					
Obligations under capital leases	\$ 3,244	\$ 308	\$ 738	\$ 2,814	\$ 868
Compensated absences	5,870	877	-	6,747	3,087
Special Assessment bonds with governmental commitment	6,240	-	835	5,405	1,000
Certificates of participation	11,215	30,800	1,110	40,905	2,230
Estimated liabilities for claims and judgments	<u>2,290</u>	<u>2,668</u>	<u>61</u>	<u>4,897</u>	<u>-</u>
Governmental activities long-term liabilities	<u>\$ 28,859</u>	<u>\$ 34,653</u>	<u>\$ 2,744</u>	<u>\$ 60,768</u>	<u>\$ 7,185</u>
<b>Business-type activities</b>					
Compensated absences	\$ 155	\$ 10	\$ 80	\$ 85	\$ -
Estimated liabilities for claims and judgments	<u>2,859</u>	<u>750</u>	<u>-</u>	<u>3,609</u>	<u>-</u>
Business-type activities long-term liabilities	<u>\$ 3,014</u>	<u>\$ 760</u>	<u>\$ 80</u>	<u>\$ 3,694</u>	<u>\$ -</u>

The beginning balance of the capital lease long-term liability was restated to correct an error from the prior period. For the governmental activities, claims and judgments and compensated absences are generally liquidated by the General Fund.

**Bonds**

The County's bonded debt consists of one issue of special assessment bonds with governmental commitment.

Special assessment bonds are secured by pledges of revenues from special assessments levied against the benefiting property owners. The proceeds of the 1999 bond issue were used to refund portions of the 1990 and 1994 bond issues, which have been defeased. These bonds are generally callable with interest payable semiannually. All originally authorized bonds have been issued. The County is not legally liable for the payment of the bonds, however, the bonds are payable from an unlimited tax that is levied against the property within the boundaries of the district. The County raises the tax levy in the district to cover any delinquencies from the prior year if necessary.

The following special assessment district had bonds outstanding at June 30, 2002:

<u>Description</u>	<u>Original Amount</u>	<u>Maturity Ranges</u>	<u>Interest Rates</u>	<u>Outstanding Principal</u>
Maricopa Rural Road Improvement District Refunding Bonds Series 1999	\$ 7,780	2003- 2007	3.9%- 4.25%	\$ 5,405

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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The following schedule details debt service requirements to maturity for the County's bonds payable at June 30, 2002.

Year Ending June 30	Governmental Activities	
	Principal	Interest
2003	\$ 1,000	\$ 221
2004	1,040	182
2005	1,075	140
2006	1,125	96
2007	1,165	49
Total	<u>\$ 5,405</u>	<u>\$ 688</u>

**Certificates of Participation**

On December 1, 1998, the Pinal County Municipal Property Corporation issued certificates of participation totaling \$11,640. The certificates evidence undivided proportionate interests in lease payments to be made under a lease agreement, with an option to purchase, between Pinal County and the Pinal County Municipal Property Corporation. The proceeds of the certificates were used by the County for the refinancing of the Series 1994 certificates of participation. The refunded debt is considered defeased and related liabilities are not included in the County's financial statements. The indenture provides for the establishment and maintenance of a Reserve Fund. The County has deposited the required monies, which shall be used only for the purpose of making up deficiencies in the Rent Payment Fund for principal and interest payments. The certificates bear interest rates from 3.75 to 4.5 percent, payable semiannually on June 1 and December 1 of each year through the year 2009.

On August 1, 2001, the Pinal County Municipal Property Corporation issued certificates of participation totaling \$30,800. The certificates evidence undivided proportionate interests in lease payments to be made under a lease agreement, with an option to purchase, between Pinal County and the Pinal County Municipal Property Corporation. The proceeds of the certificates are being used by the County to serve as the primary source of funding for construction of the buildings and improvements which consist of a Superior Court Judicial Facility and a Sheriff's Administration Facility. The certificates bear interest rates from 3 to 5.125 percent, payable semiannually on June 1 and December 1 of each year through 2021.

Certificates outstanding at June 30, 2002, were as follows:

Description	Original Amount	Maturity Ranges	Interest Rates	Outstanding Principal
Pinal County Municipal Property Corporation 1998	\$ 11,640	2003-2009	3.75% to 4.5%	\$ 10,105
Pinal County Municipal Property Corporation 2001	30,800	2003-2021	3%- 5.125%	30,800
				<u>\$ 40,905</u>

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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The following schedule details debt service requirements to maturity for the County's certificates of participation payable at June 30, 2002.

<b>Year Ending June 30</b>	<b>Governmental Activities</b>	
	<b>Principal</b>	<b>Interest</b>
2003	\$ 2,230	\$ 1,824
2004	2,300	1,743
2005	2,400	1,656
2006	2,495	1,562
2007	2,595	1,461
2008-12	11,035	5,640
2013-17	8,920	3,567
2018-22	8,930	1,060
Total	\$ 40,905	\$ 18,513

**Capital leases**

The County has acquired land, heavy machinery, and other machinery and equipment under the provisions of various long-term lease agreements classified as capital leases for accounting purposes because they provide for a bargain purchase option or a transfer of ownership by the end of the lease term.

The assets acquired through capital leases are as follows:

	<b>Governmental Activities</b>
Land	\$ 80
Buildings	1,170
Machinery and Equipment	3,006
Subtotal	4,256
Less: accumulated depreciation	685
Carrying value	\$ 3,571

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2002.

<u>Year Ending June 30</u>	<u>Governmental Activities</u>
2003	\$ 868
2004	803
2005	301
2006	302
2007	293
Thereafter	<u>829</u>
Total minimum lease payments	3,396
Less amount representing Interest	<u>582</u>
Present value of net minimum lease payments	<u>\$ 2,814</u>

**Landfill closure and postclosure care costs**

The County has contracted with an outside agency to provide operations for its solid waste facilities. The contract requires the outside agency to reserve funds in accordance with the closure plan for closure and post-closure care costs. In the event of termination of the contract, the required reserve funds are to be remitted to the Arizona Department of Environmental Quality. Consequently, no liability for landfill closure and postclosure care costs has been recorded on the basic financial statements.

**Note 7 – Risk Management**

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; but was unable to obtain insurance at a cost it considered to be economically justifiable. Therefore, the County joined and is covered by three public entity risk pools: the Arizona Counties Property and Casualty Pool, the Arizona Counties Workers' Compensation Pool, and the Arizona Local Government Employee Benefit Trust, which are described below.

The Arizona Counties Property and Casualty Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties catastrophic loss coverage for risks of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; and natural disasters; and provides risk management services. Such coverage includes all defense costs as well as the amount of any judgment or settlement. The County is responsible for paying a premium based on its exposure in relation to the exposure of the other participants, and a deductible of \$10 per occurrence for property claims and \$50 per occurrence for liability claims. The County is also responsible for any payments in excess of the maximum coverage of \$100 million per occurrence for property claims and \$15 million per occurrence for liability claims. A County must participate in the pool at least 3 years after becoming a member; however, it may withdraw after the initial 3-year period. If the pool were to become insolvent, the County would be assessed an additional contribution.

**PINAL COUNTY**  
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The Arizona Counties Workers' Compensation Pool is a public entity risk pool currently composed of 11 member counties. The pool provides member counties with workers' compensation coverage, as required by law, and risk management services. The County is responsible for paying a premium, based on an experience rating formula, which allocates pool expenditures and liabilities among the members.

The Arizona Counties Property and Casualty Pool and the Arizona Counties Workers' Compensation Pool receive independent audits annually and an audit by the Arizona Department of Insurance triennially. Both pools accrue liabilities for losses that have been incurred but not reported. These liabilities are determined annually based on an independent actuarial valuation.

Pursuant to A.R.S. §11-952, the County has established the Pinal County Employee Benefit Trust, which covers medical, dental, vision, short-term disability, employee life and accidental disability, and dependent life claims. The County is not liable for medical, dental, vision, short-term disability, employee life and accidental liability, and dependent life insurance claims in the Trust. However, the County is responsible for paying a premium to the Trust. The Trust and its insurance company are liable for claims up to \$1,000 for each covered employee. Settled claims have not exceeded coverage provided in any of the past three fiscal years.

As provided by A.R.S. §23-750, the State, its political subdivisions, and any instrumentality, agency, or board of the State or political subdivision, have two options for satisfying unemployment compensation obligations: 1) direct quarterly payments to the unemployment fund administered by the Arizona Department of Economic Security (ADES) based on a computed contribution rate assigned to the employer by ADES, or 2) the government may elect to be liable for any unemployment compensation obligations.

Pinal County has elected to be responsible for its unemployment obligations. The County does not accumulate and reserve monies for its workforce.

**Note 8 – Retirement Plans**

**Plan Descriptions**—The County contributes to three plans, two of which are described below. The Elected Officials Retirement Plan is not described due to its relative insignificance to the County's financial statements. Benefits are established by state statute and generally provide retirement, death, long-term disability, survivor, and health insurance premium benefits.

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

The *Public Safety Personnel Retirement System* (PSPRS) is an agent multiple-employer defined benefit pension plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or one of its political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a five-member board, known as The Fund Manager, and 181 local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

**PINAL COUNTY**  
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Each plan issues a publicly available financial report that includes its financial statements and required supplementary information. A report may be obtained by writing or calling the applicable plan.

**ASRS**

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

**PSPRS**

1020 E. Missouri Ave.  
Phoenix, AZ 85014  
(602) 255-5575

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

*Cost-sharing plans*—For the year ended June 30, 2002, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 2.49 percent (2.00 percent retirement and 0.49 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2002, 2001, and 2000, were \$901, \$914, and \$1,045, respectively, which were equal to the required contributions for the year.

*Agent plans*—For the year ended June 30, 2002, active PSPRS members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 4.39 percent.

**Annual Pension Cost**—The County's pension cost for the PSPRS for the year ended June 30, 2002, and related information follows.

Contribution rates:	
County	4.39%
Plan members	7.65%
Annual pension cost	\$ 228
Contributions made	\$ 228

The current-year annual required contributions for the PSPRS were determined as part of their June 30, 2000, actuarial valuations using the entry-age actuarial cost method. The actuarial assumptions included (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2000, was 20 years.

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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**Trend Information**—Annual pension cost information for the current and two preceding years follows for the agent plan.

<u>Plan</u>	<u>Year Ended June 30</u>	<u>Annual Pension Cost (APC)</u>	<u>Percentage of APC Contributed</u>	<u>Net Pension Obligation</u>
PSPRS	2002	\$ 228	100%	\$ 0
	2001	276	100%	0
	2000	352	100%	0

**Note 9 – Interfund Balances and Activity**

**Interfund receivables and payables**—interfund balances at June 30, 2002, were as follows:

***Due to/from other funds:***

<u>Receivable Fund</u>	<u>Payable Fund</u>	<u>Amount</u>
General Fund	Nonmajor Governmental Funds	\$ 820
Nonmajor Governmental Funds	General Fund	1
	Nonmajor Governmental Funds	177
		<u>\$ 178</u>

**Interfund transfers**—interfund transfers for the year ended June 30, 2002, were as follows:

<u>Transfer From</u>	<u>Transfer To</u>	<u>Amount</u>
General Fund	Superior Court/Sheriff Construction	\$ 451
	Nonmajor Governmental Funds	1,312
	Nonmajor Enterprise Funds	425
		<u>2,188</u>
Public Works Highway	General Fund	548
	Nonmajor Governmental Funds	233
		<u>781</u>
Public Works Road Tax District 1	Nonmajor Governmental Funds	<u>1,413</u>
Superior Court/Sheriff Construction	General Fund	<u>357</u>

**PINAL COUNTY**  
**Notes to the Financial Statements**  
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Transfer From	Transfer To	Amount
Nonmajor Governmental Funds	General Fund	\$ 658
	Nonmajor Governmental Funds	924
	Public Works Highway	67
		<u>1,649</u>
Long-Term Care	General Fund	137
	Nonmajor Governmental Funds	687
		<u>824</u>
Nonmajor Enterprise Funds	General Fund	13
	Public Works Highway	1
		<u>14</u>
Total		<u><u>\$ 7,226</u></u>

The principal purpose of interfund transfers was to provide funds to cover debt service payments, provide grant matches, provide subsidy to cover operating expenses, and to provide funds to pay for capital outlay.

**Note 10 – 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 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 annually 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.

Details of each major investment classification follow.

Investment Type	Principal	Interest Rate(s)	Maturities	Fair Value
Repurchase Agreements	\$126,222	1.5 - 3.9%	Up to 1 month	\$126,222
Money Market Mutual Funds	968	1.6 – 2%	Daily	968

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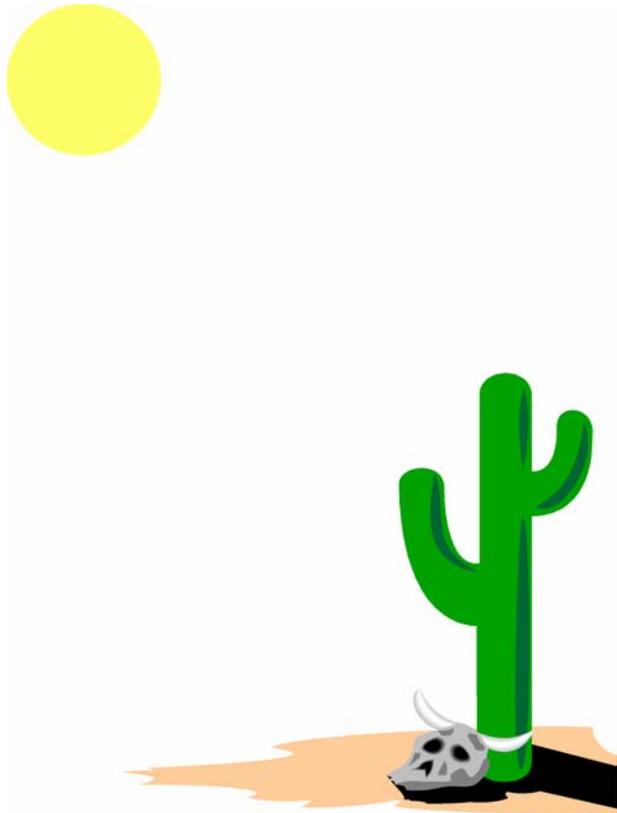
A condensed statement of the investment pool's net assets and changes in net assets follows.

<b>Statement of Net Assets</b>	
Assets	\$ 125,928
Liabilities	<u>78</u>
Net assets	<u>\$ 125,850</u>
Net assets held in trust for:	
Internal participants	\$ 38,481
External participants	<u>87,369</u>
Total net assets held in trust	<u>\$ 125,850</u>
<b>Statement of Changes in Net Assets</b>	
Total additions	\$ 498,801
Total deductions	<u>493,831</u>
Net increase	<u>4,970</u>
Net assets held in trust:	
July 1, 2001	<u>120,880</u>
June 30, 2002	<u>\$ 125,850</u>

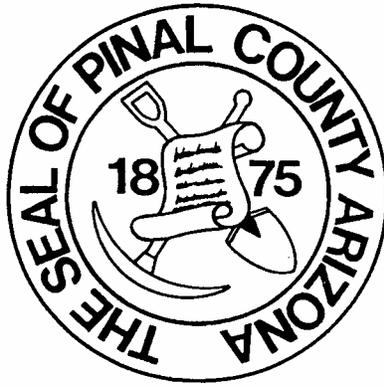
**Note 11 – Related Party Transactions**

Due to a lack of private providers within Pinal County, the Pinal County Long-Term Care Health Plan (Plan) contracts for services with other County operations. These operations providing medically related services include the Pinal County Home Health Department, which provides home care services; Palm Villa Day Care, which provides adult day health care; and Pinal County Homemaking Services, which provides housekeeping and personal care. For the year ended June 30, 2002, the Plan paid these operations \$2,659 for services and has claims payable to them in the amount of \$286 at June 30, 2002.

In addition to medical and medically related services, the Plan contracts with Pinal County for certain other services. The Plan's employees are employees of the County and are subject to all rules and regulations of Pinal County. The Plan is subject to the County's full cost allocation plan, which allocates a portion of the common costs to all departments of the County. For the year ended June 30, 2002, the Plan paid \$171 to the County for administrative expenses.



# Required Supplemental Information



**Pinal County**  
**Required Supplementary Information**  
**Schedule of Agent Retirement Plan's Funding Progress**  
**June 30, 2002**  
(Amounts expressed in thousands)

**Public Safety Personnel Retirement System**

<u>Actuarial Valuation Date</u>	<u>Actuarial Value of Plan Assets (a)</u>	<u>Actuarial Accrued Liability (b)</u>	<u>Funding (Liability) Excess (a-b)</u>	<u>Funded Ratio (a/b)</u>	<u>Annual Covered Payroll (c)</u>	<u>Unfunded Liability as Percentage of Covered Payroll ((a-b)/c)</u>
6/30/02	\$ 22,226	\$ 18,310	\$ 3,916	121%	\$ 5,296	N/A
6/30/01	21,947	16,155	5,792	136%	4,687	N/A
6/30/00	20,336	15,573	4,763	131%	4,587	N/A

**PINAL COUNTY**  
**General Fund**  
**Budgetary Comparison Schedule**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 37,950	\$ 37,950	\$ 39,547	\$ 1,597
License and permits	2,241	2,241	3,080	839
Intergovernmental	18,325	18,325	19,360	1,035
Charges for services	7,752	7,752	7,309	(443)
Fines and forfeits	1,443	1,443	1,504	61
Interest on investments	562	562	420	(142)
Rental and miscellaneous	779	779	1,012	233
Total revenues	<u>69,052</u>	<u>69,052</u>	<u>72,232</u>	<u>3,180</u>
<b>Expenditures</b>				
Current:				
General government	30,158	30,158	29,503	655
Public safety	25,639	25,639	26,120	(481)
Sanitation	173	173	224	(51)
Health	14,196	14,196	13,694	502
Welfare	590	590	682	(92)
Culture and recreation	103	103	104	(1)
Total expenditures	<u>70,859</u>	<u>70,859</u>	<u>70,327</u>	<u>532</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1,807)</u>	<u>(1,807)</u>	<u>1,905</u>	<u>3,712</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	2,732	2,732	1,713	(1,019)
Operating transfers out	(2,357)	(2,357)	(2,188)	169
Proceeds from sale of fixed assets	180	180	80	(100)
Proceeds from capital leases	-	-	308	308
Total other financing sources (uses)	<u>555</u>	<u>555</u>	<u>(87)</u>	<u>(642)</u>
Net change in fund balances	<u>(1,252)</u>	<u>(1,252)</u>	<u>1,818</u>	<u>3,070</u>
Fund balances, July 1, 2001	<u>1,252</u>	<u>1,252</u>	<u>11,095</u>	<u>9,843</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 12,913</u>	<u>\$ 12,913</u>

**PINAL COUNTY**  
**General Fund**  
**Budgetary Comparison Schedule by Department**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amount</u>	<u>Variance With Final Budget Positive (Negative)</u>
<b>Expenditures</b>			
Culture and Recreation			
Parks and Ground Maintenance	\$ 103	\$ 104	\$ (1)
Total Culture and Recreation	103	104	(1)
<b>General Government</b>			
Adult Detention	-	78	(78)
Assessor	1,476	1,433	43
Assistant County Manager-Health	204	194	10
Board of Supervisors	343	329	14
Building Safety	701	684	17
Cable Office	71	53	18
Capital Equipment Projects	1,043	1,707	(664)
Clerk of the Court	1,722	1,651	71
Conciliation Court	253	213	40
Contingencies	225	134	91
Contractual Services	475	324	151
Contributions	134	125	9
County Manager	355	357	(2)
Law Library	119	115	4
Deputy County Manager	392	379	13
Economic Development	-	13	(13)
Elections	225	171	54
Employee Benefits	6,876	6,467	409
Facilities	3,082	3,219	(137)
Finance	733	736	(3)
Hearing Officer	27	27	-
Human Resources	367	329	38
Interest/Registered Warrants	-	1	(1)
Judgments	300	-	300
Management Information Services	1,564	1,514	50
Medical Examiner	282	353	(71)
Planning & Development	997	1,035	(38)
Recorder	649	589	60
Risk Management	119	117	2
Risk Management Settlements	753	846	(93)
School Superintendent	491	505	(14)
Telecommunications	857	844	13
Treasurer	856	786	70
Tuition Reimbursement	50	83	(33)
Hospital	17	14	3

(Continued)

**PINAL COUNTY**  
**Budgetary Comparison Schedule by Department**  
**General Fund**  
**Year Ended June 30, 2002**

(Continued)

(Amounts expressed in thousands)

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amount</u>	<u>Variance With Final Budget Positive (Negative)</u>
County-wide Computer Project	\$ 471	\$ 272	\$ 199
Debt Service	3,664	3,616	48
Health Information Management	234	115	119
Bullet Proof Vest Grant	6	8	(2)
Recorder Micrographic Maps	25	67	(42)
Total General Government	<u>30,158</u>	<u>29,503</u>	<u>655</u>
<b>Health</b>			
Adult Day Care	84	96	(12)
AHCCCS Contributions	9,187	9,454	(267)
Air Quality	200	200	-
Health	2,373	2,451	(78)
Indigent Medical	1,718	806	912
Mental Health Care	634	687	(53)
Total Health	<u>14,196</u>	<u>13,694</u>	<u>502</u>
<b>Public Safety</b>			
Adult Probation	524	430	94
Attorney	3,530	3,661	(131)
Court Administration	875	811	64
Court Contractual Services Adult	1,500	1,790	(290)
Court Contractual Services Juvenile	627	636	(9)
Justice of the Peace-Casa Grande	321	331	(10)
Justice of the Peace-Apache Junction	376	383	(7)
Justice of the Peace-Eloy	340	326	14
Justice of the Peace-Oracle	190	193	(3)
Justice of the Peace-Florence	153	151	2
Justice of the Peace-Mammoth	168	159	9
Justice of the Peace-Superior	236	185	51
Justice of the Peace-Maricopa	163	168	(5)
Juvenile Detention	966	988	(22)
Juvenile Probation	675	662	13
Public Defender	1,192	1,214	(22)
Sheriff	12,847	13,081	(234)
Superior Court	956	951	5
Total Public Safety	<u>25,639</u>	<u>26,120</u>	<u>(481)</u>

(Continued)

**PINAL COUNTY**  
**Budgetary Comparison Schedule by Department**  
**General Fund**  
**Year Ended June 30, 2002**  
**(Continued)**

(Amounts expressed in thousands)

	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amount</u>	<u>Variance With Final Budget Positive (Negative)</u>
Sanitation			
Solid Waste	\$ 148	\$ 186	\$ (38)
Underground Storage Tank Removal	25	38	(13)
Total Sanitation	<u>173</u>	<u>224</u>	<u>(51)</u>
Welfare			
Public Fiduciary	473	545	(72)
Housing Administration	117	137	(20)
Total Welfare	<u>590</u>	<u>682</u>	<u>(92)</u>
Total General Fund	<u>\$ 70,859</u>	<u>\$ 70,327</u>	<u>\$ 532</u>

**PINAL COUNTY**  
**Public Works Highway**  
**Budgetary Comparison Schedule**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 12,095	\$ 12,095	\$ 12,402	\$ 307
Interest on investments	-	-	37	37
Rental and miscellaneous	187	187	127	(60)
Total revenues	<u>12,282</u>	<u>12,282</u>	<u>12,566</u>	<u>284</u>
<b>Expenditures</b>				
Current:				
Highways and streets	11,223	11,223	10,294	929
Total expenditures	<u>11,223</u>	<u>11,223</u>	<u>10,294</u>	<u>929</u>
Excess (deficiency) of revenues over (under) expenditures	<u>1,059</u>	<u>1,059</u>	<u>2,272</u>	<u>1,213</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	68	68
Operating transfers out	(1,158)	(1,158)	(781)	377
Sale of fixed assets	-	-	91	91
Total other financing sources (uses)	<u>(1,158)</u>	<u>(1,158)</u>	<u>(622)</u>	<u>536</u>
Net change in fund balances	(99)	(99)	1,650	1,749
Fund balances, July 1, 2001, as restated	99	99	1,132	1,033
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 2,782</u>	<u>\$ 2,782</u>

**PINAL COUNTY**  
**Public Works Road Tax District 1**  
**Budgetary Comparison Schedule**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 998	\$ 998	\$ 1,162	\$ 164
Intergovernmental	80	80	130	50
Interest on investments	177	177	57	(120)
Rental and miscellaneous	160	160	32	(128)
Total revenues	<u>1,415</u>	<u>1,415</u>	<u>1,381</u>	<u>(34)</u>
<b>Expenditures</b>				
Current:				
Highways and streets	1,647	1,647	1,911	(264)
Total expenditures	<u>1,647</u>	<u>1,647</u>	<u>1,911</u>	<u>(264)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(232)</u>	<u>(232)</u>	<u>(530)</u>	<u>(298)</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	232	232	-	(232)
Operating transfers out	-	-	(1,413)	(1,413)
Total other financing sources (uses)	<u>232</u>	<u>232</u>	<u>(1,413)</u>	<u>(1,645)</u>
Net change in fund balances	-	-	(1,943)	(1,943)
Fund balances, July 1, 2001	-	-	3,506	3,506
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 1,563</u>	<u>\$ 1,563</u>

**Pinal County  
Required Supplementary Information  
Notes to Budgetary Comparison Schedules  
June 30, 2002**

**Note 1 – Budgetary Basis of Accounting**

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

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

Expenditures may not legally exceed appropriations at the department level. Currently, only the General Fund includes multiple departments, each of which has its own adopted budget. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon the Board of Supervisors' approval.

The County's budget is prepared on a basis consistent with generally accepted accounting principles, except for the following types of transactions.

- Capital lease transactions
- Debt issuance transactions

**Note 2 – Expenditures in Excess of Appropriations**

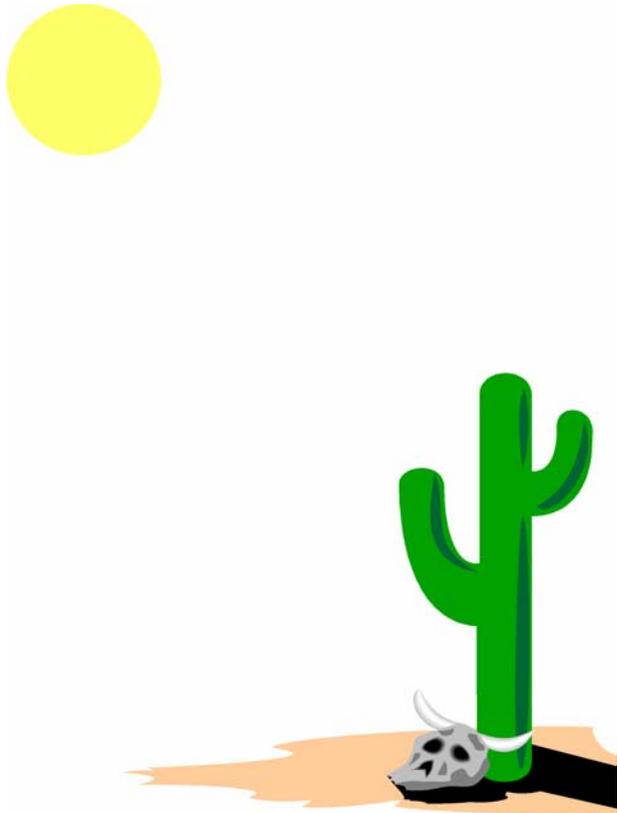
For the year ended June 30, 2002, expenditures exceeded final budget amounts at the department level (the legal level of budgetary control) as follows:

<b>Department</b>	<b>Excess</b>
Parks and Ground Maintenance	\$ (1)
Adult Detention	(78)
Capital Equipment Projects	(664)
County Manager	(2)
Economic Development	(13)
Facilities	(137)
Finance	(3)
Interest/Registered Warrants	(1)
Medical Examiner	(71)
Planning & Development	(38)
Risk Management Settlements	(93)
School Superintendent	(14)
Tuition Reimbursement	(33)
Bullet Proof Vest Grant	(2)
Recorder Micrographic Maps	(42)
Adult Day Care	(12)
AHCCCS Contributions	(267)
Health	(78)
Mental Health Care	(53)

**Pinal County  
Required Supplementary Information  
Notes to Budgetary Comparison Schedules  
June 30, 2002**

<u>Department</u>	<u>Excess</u>
Attorney	\$ (131)
Court Contractual Services Adult	(290)
Court Contractual Services Juvenile	(9)
Justice of the Peace-Casa Grande	(10)
Justice of the Peace-Apache Junction	(7)
Justice of the Peace-Oracle	(3)
Justice of the Peace-Maricopa	(5)
Juvenile Detention	(22)
Public Defender	(22)
Sheriff	(234)

The excess expenditures were primarily the result of unexpected and/or additional unanticipated revenues.



# Combining Statements and Individual Fund Schedules



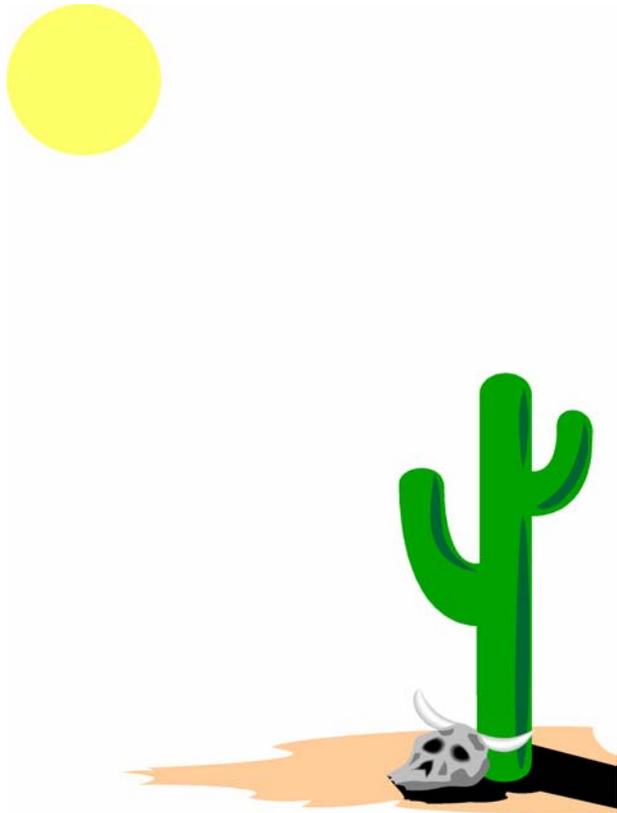
**PINAL COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
**June 30, 2002**

(Amounts expressed in thousands)

	Special Revenue Funds	Capital Projects Funds	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 14,465	\$ 124	\$ 14,589
Receivables (net):			
Property taxes	123	-	123
Accounts	169	-	169
Due from other funds	178	-	178
Due from other governments	1,427	-	1,427
Inventories	120	-	120
Prepaid items	43	-	43
	<u>\$ 16,525</u>	<u>\$ 124</u>	<u>\$ 16,649</u>
<b>Liabilities and Fund Balances</b>			
Liabilities:			
Accounts Payable	\$ 154	\$ -	\$ 154
Accrued Payroll and employee benefits	309	-	309
Due to other funds	997	-	997
Due to other governments	1,065	-	1,065
Deposits held for others	37	-	37
Deferred revenue	556	-	556
	<u>3,118</u>	<u>-</u>	<u>3,118</u>
Fund Balances:			
Reserved for:			
Inventories	120	-	120
Prepaid items	43	-	43
Unreserved	13,244	124	13,368
	<u>13,407</u>	<u>124</u>	<u>13,531</u>
Total fund balances	<u>13,407</u>	<u>124</u>	<u>13,531</u>
Total liabilities and fund balances	<u>\$ 16,525</u>	<u>\$ 124</u>	<u>\$ 16,649</u>

**PINAL COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Special Revenue Funds	Capital Projects Funds	Total
<b>Revenues</b>			
Taxes	\$ 4,267	\$ -	\$ 4,267
License and permits	1,059	-	1,059
Intergovernmental	20,123	476	20,599
Charges for services	2,567	13	2,580
Fines and forfeits	724	-	724
Interest on investments	213	4	217
Rental and miscellaneous	1,867	15	1,882
Total revenues	<u>30,820</u>	<u>508</u>	<u>31,328</u>
<b>Expenditures</b>			
Current:			
General government	2,561	-	2,561
Public safety	6,329	-	6,329
Highways and streets	3,920	-	3,920
Sanitation	271	-	271
Health	4,864	-	4,864
Welfare	3,718	-	3,718
Culture and recreation	422	-	422
Education	6,391	-	6,391
Capital outlay	-	1,477	1,477
Total expenditures	<u>28,476</u>	<u>1,477</u>	<u>29,953</u>
Excess (deficiency) of revenues over (under) expenditures	<u>2,344</u>	<u>(969)</u>	<u>1,375</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	3,408	1,161	4,569
Operating transfers out	(1,616)	(33)	(1,649)
Sale of fixed assets	46	-	46
Total other financing sources (uses)	<u>1,838</u>	<u>1,128</u>	<u>2,966</u>
Net change in fund balance	4,182	159	4,341
Fund balances, July 1, 2001, as restated	<u>9,225</u>	<u>(35)</u>	<u>9,190</u>
Fund balances, June 30, 2002	<u>\$ 13,407</u>	<u>\$ 124</u>	<u>\$ 13,531</u>



**PINAL COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Special Revenue Funds**  
**June 30, 2002**  
(Amounts expressed in thousands)

	<u>General Government</u>	<u>Health</u>	<u>Highways and Streets</u>	<u>Public Safety</u>	<u>Sanitation</u>
<b>Assets</b>					
Cash and cash equivalents	\$ 1,211	\$ 1,277	\$ 4,680	\$ 3,802	\$ 163
Receivables (net):					
Property taxes	-	24	-	-	-
Accounts	-	1	-	-	-
Due from other funds	-	-	-	178	-
Due from other governments	283	299	-	378	48
Inventories	-	100	-	-	-
Prepaid items	-	10	-	6	-
Total assets	<u>\$ 1,494</u>	<u>\$ 1,711</u>	<u>\$ 4,680</u>	<u>\$ 4,364</u>	<u>\$ 211</u>
<b>Liabilities and Fund Balances</b>					
Liabilities:					
Accounts Payable	\$ 4	\$ 50	\$ 1	\$ 61	\$ 1
Accrued Payroll and employee benefits	37	133	8	77	2
Due to other funds	703	-	-	294	-
Due to other governments	-	-	-	113	-
Deposits held for others	-	21	-	-	-
Deferred revenue	26	329	-	131	-
Total liabilities	<u>770</u>	<u>533</u>	<u>9</u>	<u>676</u>	<u>3</u>
Fund Balances:					
Reserved for:					
Inventories	-	100	-	-	-
Prepaid items	-	10	-	6	-
Unreserved	724	1,068	4,671	3,682	208
Total fund balances	<u>724</u>	<u>1,178</u>	<u>4,671</u>	<u>3,688</u>	<u>208</u>
Total liabilities and fund balances	<u>\$ 1,494</u>	<u>\$ 1,711</u>	<u>\$ 4,680</u>	<u>\$ 4,364</u>	<u>\$ 211</u>

Welfare	Flood Control District	Library District	Cottonwood Garden Lighting District	Desert Vista Lighting District	Villa Grande Lighting District	Desert Vista Sanitation District	Accommodation School	Total
\$ 549	\$ 854	\$ 163	\$ 2	\$ 4	\$ 2	\$ 25	\$ 1,733	\$ 14,465
-	29	23	-	-	1	4	42	123
168	-	-	-	-	-	-	-	169
-	-	-	-	-	-	-	-	178
380	39	-	-	-	-	-	-	1,427
20	-	-	-	-	-	-	-	120
27	-	-	-	-	-	-	-	43
<u>\$ 1,144</u>	<u>\$ 922</u>	<u>\$ 186</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 29</u>	<u>\$ 1,775</u>	<u>\$ 16,525</u>
\$ 37	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ -	\$ 154
49	-	3	-	-	-	-	-	309
-	-	-	-	-	-	-	-	997
952	-	-	-	-	-	-	-	1,065
16	-	-	-	-	-	-	-	37
-	20	17	-	-	-	2	31	556
<u>1,054</u>	<u>20</u>	<u>20</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>2</u>	<u>31</u>	<u>3,118</u>
20	-	-	-	-	-	-	-	120
27	-	-	-	-	-	-	-	43
43	902	166	2	4	3	27	1,744	13,244
90	902	166	2	4	3	27	1,744	13,407
<u>\$ 1,144</u>	<u>\$ 922</u>	<u>\$ 186</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 29</u>	<u>\$ 1,775</u>	<u>\$ 16,525</u>

**PINAL COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Special Revenue Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Culture and Recreation	General Government	Health	Highways and Streets	Public Safety	Sanitation
<b>Revenues</b>						
Taxes	\$ -	\$ -	\$ 441	\$ 2,014	\$ -	\$ -
License and permits	-	-	404	655	-	-
Intergovernmental	39	1,932	3,189	67	5,415	218
Charges for services	-	706	165	6	950	11
Fines and forfeits	-	-	32	-	692	-
Interest on investments	-	18	21	45	71	5
Rental and miscellaneous	-	1	131	1,281	142	-
Total revenues	<u>39</u>	<u>2,657</u>	<u>4,383</u>	<u>4,068</u>	<u>7,270</u>	<u>234</u>
<b>Expenditures</b>						
Current:						
General government	-	2,561	-	-	-	-
Public safety	-	-	-	-	6,329	-
Highways and streets	-	-	-	3,137	-	-
Sanitation	-	-	-	-	-	258
Health	-	-	4,864	-	-	-
Welfare	-	-	-	-	-	-
Culture and recreation	35	-	-	-	-	-
Education	-	-	-	-	-	-
Total expenditures	<u>35</u>	<u>2,561</u>	<u>4,864</u>	<u>3,137</u>	<u>6,329</u>	<u>258</u>
Excess (deficiency) of revenues over (under) expenditures	<u>4</u>	<u>96</u>	<u>(481)</u>	<u>931</u>	<u>941</u>	<u>(24)</u>
<b>Other financing sources (uses):</b>						
Operating transfers in	-	550	485	1,645	702	-
Operating transfers out	-	(538)	(254)	(8)	(726)	(21)
Sale of fixed assets	-	-	2	-	44	-
Total other financing sources (uses)	<u>-</u>	<u>12</u>	<u>233</u>	<u>1,637</u>	<u>20</u>	<u>(21)</u>
Net change in fund balance	<u>4</u>	<u>108</u>	<u>(248)</u>	<u>2,568</u>	<u>961</u>	<u>(45)</u>
Fund balances, July 1, 2001, as restated	<u>(4)</u>	<u>616</u>	<u>1,426</u>	<u>2,103</u>	<u>2,727</u>	<u>253</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 724</u>	<u>\$ 1,178</u>	<u>\$ 4,671</u>	<u>\$ 3,688</u>	<u>\$ 208</u>

Welfare	Flood Control District	Library District	Cottonwood Garden Lighting District	Desert Vista Lighting District	Villa Grande Lighting District	Desert Vista Sanitation District	Accommodation School	Total
\$ -	\$ 511	\$ 427	\$ 1	\$ 4	\$ 7	\$ 29	\$ 833	\$ 4,267
-	-	-	-	-	-	-	-	1,059
3,549	528	16	-	-	-	-	5,170	20,123
-	-	-	-	-	-	-	729	2,567
-	-	-	-	-	-	-	-	724
1	14	3	-	-	-	-	35	213
258	-	10	-	-	-	-	44	1,867
<u>3,808</u>	<u>1,053</u>	<u>456</u>	<u>1</u>	<u>4</u>	<u>7</u>	<u>29</u>	<u>6,811</u>	<u>30,820</u>
-	-	-	-	-	-	-	-	2,561
-	-	-	-	-	-	-	-	6,329
-	772	-	1	4	6	-	-	3,920
-	-	-	-	-	-	13	-	271
-	-	-	-	-	-	-	-	4,864
3,718	-	-	-	-	-	-	-	3,718
-	-	387	-	-	-	-	-	422
-	-	-	-	-	-	-	6,391	6,391
<u>3,718</u>	<u>772</u>	<u>387</u>	<u>1</u>	<u>4</u>	<u>6</u>	<u>13</u>	<u>6,391</u>	<u>28,476</u>
<u>90</u>	<u>281</u>	<u>69</u>	<u>-</u>	<u>-</u>	<u>1</u>	<u>16</u>	<u>420</u>	<u>2,344</u>
26	-	-	-	-	-	-	-	3,408
-	(59)	(10)	-	-	-	-	-	(1,616)
-	-	-	-	-	-	-	-	46
<u>26</u>	<u>(59)</u>	<u>(10)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,838</u>
116	222	59	-	-	1	16	420	4,182
<u>(26)</u>	<u>680</u>	<u>107</u>	<u>2</u>	<u>4</u>	<u>2</u>	<u>11</u>	<u>1,324</u>	<u>9,225</u>
<u>\$ 90</u>	<u>\$ 902</u>	<u>\$ 166</u>	<u>\$ 2</u>	<u>\$ 4</u>	<u>\$ 3</u>	<u>\$ 27</u>	<u>\$ 1,744</u>	<u>\$ 13,407</u>

**PINAL COUNTY**  
**Combining Balance Sheet**  
**Nonmajor Capital Projects Fund**  
**June 30, 2002**  
(Amounts expressed in thousands)

	Public Works Special Projects
<b>Assets</b>	
Cash and cash equivalents	\$ 124
<b>Fund Balance</b>	
Unreserved	\$ 124
Total fund balance	\$ 124

**PINAL COUNTY**  
**Combining Statement of Revenues, Expenditures, and Changes in Fund Balances**  
**Nonmajor Capital Projects Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Public Works Special Projects	Sheriff Juvenile Jail Improvement	Juvenile/Adult Detention Construction	Long Term Care Building Construction	Total
<b>Revenues</b>					
Intergovernmental	\$ 476	\$ -	\$ -	\$ -	\$ 476
Charges for services	13	-	-	-	13
Interest on investments	1	-	-	3	4
Rental and miscellaneous	15	-	-	-	15
Total revenues	<u>505</u>	<u>-</u>	<u>-</u>	<u>3</u>	<u>508</u>
<b>Expenditures</b>					
Capital outlay	593	3	-	881	1,477
Total expenditures	<u>593</u>	<u>3</u>	<u>-</u>	<u>881</u>	<u>1,477</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(88)</u>	<u>(3)</u>	<u>-</u>	<u>(878)</u>	<u>(969)</u>
<b>Other financing sources (uses):</b>					
Operating transfers in	644	-	-	517	1,161
Operating transfers out	-	-	(33)	-	(33)
Total other financing sources (uses)	<u>644</u>	<u>-</u>	<u>(33)</u>	<u>517</u>	<u>1,128</u>
Net change in fund balance	556	(3)	(33)	(361)	159
Fund balances, July 1, 2001	<u>(432)</u>	<u>3</u>	<u>33</u>	<u>361</u>	<u>(35)</u>
Fund balances, June 30, 2002	<u>\$ 124</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>

**PINAL COUNTY**  
**Superior Court/Sheriff Construction**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest on investments	\$ -	\$ -	\$ 522	522
Rental and miscellaneous	-	-	7	7
Total revenues	-	-	529	529
<b>Expenditures</b>				
Capital outlay	31,775	31,775	1,219	30,556
Total expenditures	31,775	31,775	1,219	30,556
Excess (deficiency) of revenues over (under) expenditures	(31,775)	(31,775)	(690)	31,085
<b>Other financing sources (uses):</b>				
Operating transfers in	-	-	451	451
Operating transfers out	-	-	(357)	(357)
Proceeds from COPS	31,775	31,775	29,920	(1,855)
Total other financing sources (uses)	31,775	31,775	30,014	(1,761)
Net change in fund balances	-	-	29,324	29,324
Fund balances, July 1, 2001	-	-	-	-
Fund balances, June 30, 2002	\$ -	\$ -	\$ 29,324	\$ 29,324

**PINAL COUNTY**  
**Debt Service**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Taxes	\$ 1,087	\$ 1,087	\$ 1,007	\$ (80)
Interest on investments	-	-	14	14
Total revenues	1,087	1,087	1,021	(66)
<b>Expenditures</b>				
Principal retirement	835	835	835	-
Interest and fiscal charges	252	252	253	(1)
Total expenditures	1,087	1,087	1,088	(1)
Excess (deficiency) of revenues over (under) expenditures	-	-	(67)	(67)
Net change in fund balances	-	-	(67)	(67)
Fund balances, July 1, 2001	-	-	247	247
Fund balances, June 30, 2002	\$ -	\$ -	\$ 180	\$ 180

**PINAL COUNTY**  
**Special Revenue Funds - Culture and Recreation**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>LIBRARY/STATE</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 23	\$ 23	\$ -
Total revenues	<u>23</u>	<u>23</u>	<u>-</u>
<b>Expenditures</b>			
Culture and recreation	23	23	-
Total expenditures	<u>23</u>	<u>23</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>
<b>LIBRARY/FEDERAL GRANTS</b>			
<b>Revenues</b>			
Intergovernmental	\$ 16	\$ 16	\$ -
Total revenues	<u>16</u>	<u>16</u>	<u>-</u>
<b>Expenditures</b>			
Culture and recreation	16	12	4
Total expenditures	<u>16</u>	<u>12</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>4</u>	<u>4</u>
Net change in fund balance	-	4	4
Fund balances, July 1, 2001	<u>-</u>	<u>(4)</u>	<u>(4)</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>	<u><u>\$ -</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ATTORNEY/IV-D CHILD SUPPORT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 1,853	\$ 1,225	\$ (628)
Rental and miscellaneous	-	1	1
Total revenues	<u>1,853</u>	<u>1,226</u>	<u>(627)</u>
<b>Expenditures</b>			
Current:			
General government	<u>1,825</u>	<u>1,463</u>	<u>362</u>
Total expenditures	<u>1,825</u>	<u>1,463</u>	<u>362</u>
Excess (deficiency) of revenues over (under) expenditures	<u>28</u>	<u>(237)</u>	<u>(265)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	108	313	205
Operating transfers out	<u>(136)</u>	<u>(136)</u>	<u>-</u>
Total other financing sources (uses)	<u>(28)</u>	<u>177</u>	<u>205</u>
Net change in fund balance	-	(60)	(60)
Fund balances, July 1, 2001	<u>-</u>	<u>(55)</u>	<u>(55)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ (115)</u>	<u>\$ (115)</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ATTORNEY/IV-D INCENTIVES</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 62	\$ 142	\$ 80
Interest on investments	-	2	2
Total revenues	<u>62</u>	<u>144</u>	<u>82</u>
<b>Expenditures</b>			
Current:			
General government	<u>62</u>	<u>5</u>	<u>57</u>
Total expenditures	<u>62</u>	<u>5</u>	<u>57</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>139</u>	<u>139</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(205)</u>	<u>(205)</u>
Total other financing sources (uses)	<u>-</u>	<u>(205)</u>	<u>(205)</u>
Net change in fund balance	<u>-</u>	<u>(66)</u>	<u>(66)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>72</u>	<u>72</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 6</u></u>	<u><u>\$ 6</u></u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>COURTS/CASE PROCESSING-CPAF</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 229	\$ -	\$ (229)
Interest on investments	5	1	(4)
Total revenues	<u>234</u>	<u>1</u>	<u>(233)</u>
<b>Expenditures</b>			
Current:			
General government	234	3	231
Total expenditures	<u>234</u>	<u>3</u>	<u>231</u>
Excess (deficiency) of revenues over (under) expenditures	-	(2)	(2)
Net change in fund balance	-	(2)	(2)
Fund balances, July 1, 2001	-	41	41
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 39</u>	<u>\$ 39</u>

<u>CLERK OF COURT/IV-D INCENTIVES</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 7	\$ -	\$ (7)
Interest on investments	-	1	1
Total revenues	<u>7</u>	<u>1</u>	<u>(6)</u>
<b>Expenditures</b>			
Current:			
General government	7	-	7
Total expenditures	<u>7</u>	<u>-</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	-	1	1
Net change in fund balance	-	1	1
Fund balances, July 1, 2001	-	23	23
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 24</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>CLERK OF COURT/CONVERSION</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 41	\$ 40	\$ (1)
Interest on investments	6	2	(4)
Total revenues	<u>47</u>	<u>42</u>	<u>(5)</u>
<b>Expenditures</b>			
Current:			
General government	<u>47</u>	<u>17</u>	<u>30</u>
Total expenditures	<u>47</u>	<u>17</u>	<u>30</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>25</u>	<u>25</u>
Net change in fund balance	-	25	25
Fund balances, July 1, 2001	<u>-</u>	<u>89</u>	<u>89</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 114</u>	<u>\$ 114</u>

<b>CLERK OF COURT/EXP CHILD SUPP</b>			
<b>Revenues</b>			
Charges for services	<u>\$ 7</u>	<u>\$ 6</u>	<u>\$ (1)</u>
Total revenues	<u>7</u>	<u>6</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
General government	<u>7</u>	<u>-</u>	<u>7</u>
Total expenditures	<u>7</u>	<u>-</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>6</u>	<u>6</u>
Net change in fund balance	-	6	6
Fund balances, July 1, 2001	<u>-</u>	<u>51</u>	<u>51</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 57</u>	<u>\$ 57</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>CLERK OF COURT/ENHANCEMENT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 29	\$ 30	\$ 1
Interest on investments	3	1	(2)
Total revenues	<u>32</u>	<u>31</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
General government	32	3	29
Total expenditures	<u>32</u>	<u>3</u>	<u>29</u>
Excess (deficiency) of revenues over (under) expenditures	-	28	28
Net change in fund balance	-	28	28
Fund balances, July 1, 2001	-	44	44
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 72</u>	<u>\$ 72</u>
<b>RECORDER/STORAGE</b>			
<b>Revenues</b>			
Charges for services	\$ 190	\$ 253	\$ 63
Interest on investments	15	-	(15)
Total revenues	<u>205</u>	<u>253</u>	<u>48</u>
<b>Expenditures</b>			
Current:			
General government	470	173	297
Total expenditures	<u>470</u>	<u>173</u>	<u>297</u>
Excess (deficiency) of revenues over (under) expenditures	(265)	80	345
<b>Other financing sources (uses):</b>			
Operating transfers out	(100)	(108)	(8)
Total other financing sources (uses)	<u>(100)</u>	<u>(108)</u>	<u>(8)</u>
Net change in fund balance	(365)	(28)	337
Fund balances, July 1, 2001	365	122	(243)
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 94</u>	<u>\$ 94</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>TREASURER/SPECIAL DISTRICT ADM</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ -	\$ 23	\$ 23
Interest on investments	3	1	(2)
Total revenues	<u>3</u>	<u>24</u>	<u>21</u>
<b>Expenditures</b>			
Current:			
General government	3	5	(2)
Total expenditures	<u>3</u>	<u>5</u>	<u>(2)</u>
Excess (deficiency) of revenues over (under) expenditures	-	19	19
Net change in fund balance	-	19	19
Fund balances, July 1, 2001	-	35	35
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 54</u>	<u>\$ 54</u>

**TREASURER/TAXPAYER INFORMATION**

<b>Revenues</b>			
Charges for services	\$ 14	\$ 26	\$ 12
Interest on investments	2	1	(1)
Total revenues	<u>16</u>	<u>27</u>	<u>11</u>
<b>Expenditures</b>			
Current:			
General government	16	6	10
Total expenditures	<u>16</u>	<u>6</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	-	21	21
Net change in fund balance	-	21	21
Fund balances, July 1, 2001	-	60	60
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 81</u>	<u>\$ 81</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>CRTS/DOMESTIC RELATIONS ED &amp; MED</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 7	\$ 5	\$ (2)
Charges for services	11	11	-
Interest on investments	3	3	-
Total revenues	<u>21</u>	<u>19</u>	<u>(2)</u>
<b>Expenditures</b>			
Current:			
General government	21	7	14
Total expenditures	<u>21</u>	<u>7</u>	<u>14</u>
Excess (deficiency) of revenues over (under) expenditures	-	12	12
Net change in fund balance	-	12	12
Fund balances, July 1, 2001	-	89	89
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 101</u>	<u>\$ 101</u>
<b>COURTS/CHILDREN'S ISSUES ED FUND</b>			
<b>Revenues</b>			
Charges for services	\$ 16	\$ 33	\$ 17
Interest on investments	1	1	-
Total revenues	<u>17</u>	<u>34</u>	<u>17</u>
<b>Expenditures</b>			
Current:			
General government	29	3	26
Total expenditures	<u>29</u>	<u>3</u>	<u>26</u>
Excess (deficiency) of revenues over (under) expenditures	(12)	31	43
<b>Other financing sources (uses):</b>			
Operating transfers in	12	-	(12)
Total other financing sources (uses)	<u>12</u>	<u>-</u>	<u>(12)</u>
Net change in fund balance	-	31	31
Fund balances, July 1, 2001	-	56	56
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 87</u>	<u>\$ 87</u>

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>CLERK OF COURT/IV-D CHILD SUPP</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 586	\$ 459	\$ (127)
Total revenues	<u>586</u>	<u>459</u>	<u>(127)</u>
<b>Expenditures</b>			
Current:			
General government	<u>731</u>	<u>722</u>	<u>9</u>
Total expenditures	<u>731</u>	<u>722</u>	<u>9</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(145)</u>	<u>(263)</u>	<u>(118)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>145</u>	<u>145</u>	<u>-</u>
Total other financing sources (uses)	<u>145</u>	<u>145</u>	<u>-</u>
Net change in fund balance	-	(118)	(118)
Fund balances, July 1, 2001	<u>-</u>	<u>(186)</u>	<u>(186)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ (304)</u>	<u>\$ (304)</u>

<b>CLERK OF COURT/DECAS</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 45	\$ 41	\$ (4)
Interest on investments	<u>-</u>	<u>2</u>	<u>2</u>
Total revenues	<u>45</u>	<u>43</u>	<u>(2)</u>
<b>Expenditures</b>			
Current:			
General government	<u>45</u>	<u>8</u>	<u>37</u>
Total expenditures	<u>45</u>	<u>8</u>	<u>37</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>35</u>	<u>35</u>
Net change in fund balance	-	35	35
Fund balances, July 1, 2001	<u>-</u>	<u>85</u>	<u>85</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 120</u>	<u>\$ 120</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ATTY/STOP VIOLENCE AGAINST WOMEN</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 51	\$ -	\$ (51)
Total revenues	<u>51</u>	<u>-</u>	<u>(51)</u>
<b>Expenditures</b>			
Current:			
General government	51	-	51
Total expenditures	<u>51</u>	<u>-</u>	<u>51</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	-	(1)	(1)
Total other financing sources (uses)	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Net change in fund balance	-	(1)	(1)
Fund balances, July 1, 2001	-	1	1
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - General Government**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ATTORNEY/STATE AID</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 58	\$ 40	\$ (18)
Interest on investments	-	1	1
Total revenues	<u>58</u>	<u>41</u>	<u>(17)</u>
<b>Expenditures</b>			
Current:			
General government	<u>58</u>	<u>18</u>	<u>40</u>
Total expenditures	<u>58</u>	<u>18</u>	<u>40</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>23</u>	<u>23</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	49	49
Operating transfers out	-	(22)	(22)
Total other financing sources (uses)	<u>-</u>	<u>27</u>	<u>27</u>
Net change in fund balance	-	50	50
Fund balances, July 1, 2001	<u>-</u>	<u>2</u>	<u>2</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 52</u></u>	<u><u>\$ 52</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ANIMAL CONTROL</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 402	\$ 441	\$ 39
License and permits	71	92	21
Intergovernmental	10	18	8
Charges for services	55	73	18
Fines and forfeits	21	32	11
Interest on investments	4	5	1
Rental and miscellaneous	5	4	(1)
Total revenues	<u>568</u>	<u>665</u>	<u>97</u>
<b>Expenditures</b>			
Current:			
Health	<u>855</u>	<u>818</u>	<u>37</u>
Total expenditures	<u>855</u>	<u>818</u>	<u>37</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(287)</u>	<u>(153)</u>	<u>134</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	288	292	4
Operating transfers out	-	(10)	(10)
Sale of fixed assets	-	2	2
Total other financing sources (uses)	<u>288</u>	<u>284</u>	<u>(4)</u>
Net change in fund balance	1	131	130
Fund balances, July 1, 2001	<u>(1)</u>	<u>(5)</u>	<u>(4)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 126</u>	<u>\$ 126</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ANIMAL CONTROL/ANIMAL SHELTER</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Rental and miscellaneous	\$ 5	\$ -	\$ (5)
Total revenues	<u>5</u>	<u>-</u>	<u>(5)</u>
<b>Expenditures</b>			
Current:			
Health	<u>5</u>	<u>-</u>	<u>5</u>
Total expenditures	<u>5</u>	<u>-</u>	<u>5</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	10	10
Operating transfers out	<u>(137)</u>	<u>-</u>	<u>137</u>
Total other financing sources (uses)	<u>(137)</u>	<u>10</u>	<u>147</u>
Net change in fund balance	(137)	10	147
Fund balances, July 1, 2001	<u>137</u>	<u>(10)</u>	<u>(147)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>ANIMAL CONTROL/ANIMAL CARE</b>			
<b>Other financing sources (uses):</b>			
Operating transfers out	\$ (55)	\$ (50)	\$ 5
Total other financing sources (uses)	<u>(55)</u>	<u>(50)</u>	<u>5</u>
Net change in fund balance	(55)	(50)	5
Fund balances, July 1, 2001	<u>55</u>	<u>50</u>	<u>(5)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>HEALTH/GRANTS</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 3,189	\$ 2,765	\$ (424)
Charges for services	34	84	50
Rental and miscellaneous	130	116	(14)
Total revenues	<u>3,353</u>	<u>2,965</u>	<u>(388)</u>
<b>Expenditures</b>			
Current:			
Health	3,183	3,114	69
Total expenditures	<u>3,183</u>	<u>3,114</u>	<u>69</u>
Excess (deficiency) of revenues over (under) expenditures	<u>170</u>	<u>(149)</u>	<u>(319)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	33	14	(19)
Operating transfers out	(203)	(195)	8
Total other financing sources (uses)	<u>(170)</u>	<u>(181)</u>	<u>(11)</u>
Net change in fund balance	-	(330)	(330)
Fund balances, July 1, 2001	-	739	739
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 409</u>	<u>\$ 409</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>LONG TERM CARE/AAA CASE MGM</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 224	\$ 268	\$ 44
Charges for services	20	6	(14)
Interest on investments	-	7	7
Rental and miscellaneous	-	10	10
Total revenues	<u>244</u>	<u>291</u>	<u>47</u>
<b>Expenditures</b>			
Current:			
Health	<u>401</u>	<u>430</u>	<u>(29)</u>
Total expenditures	<u>401</u>	<u>430</u>	<u>(29)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(157)</u>	<u>(139)</u>	<u>18</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>157</u>	<u>169</u>	<u>12</u>
Total other financing sources (uses)	<u>157</u>	<u>169</u>	<u>12</u>
Net change in fund balance	-	30	30
Fund balances, July 1, 2001	<u>-</u>	<u>88</u>	<u>88</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 118</u>	<u>\$ 118</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>AIR QUALITY/PERMITS</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
License and permits	\$ 350	\$ 312	\$ (38)
Rental and miscellaneous	-	1	1
Total revenues	<u>350</u>	<u>313</u>	<u>(37)</u>
<b>Expenditures</b>			
Current:			
Health	<u>339</u>	<u>301</u>	<u>38</u>
Total expenditures	<u>339</u>	<u>301</u>	<u>38</u>
Excess (deficiency) of revenues over (under) expenditures	<u>11</u>	<u>12</u>	<u>1</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	20	-	(20)
Operating transfers out	<u>(31)</u>	<u>-</u>	<u>31</u>
Total other financing sources (uses)	<u>(11)</u>	<u>-</u>	<u>11</u>
Net change in fund balance	-	12	12
Fund balances, July 1, 2001	<u>-</u>	<u>373</u>	<u>373</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 385</u></u>	<u><u>\$ 385</u></u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>AIR QUALITY/GRANTS</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 298	\$ 67	\$ (231)
Interest on investments	-	1	1
Total revenues	<u>298</u>	<u>68</u>	<u>(230)</u>
<b>Expenditures</b>			
Current:			
Health	<u>326</u>	<u>80</u>	<u>246</u>
Total expenditures	<u>326</u>	<u>80</u>	<u>246</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(28)</u>	<u>(12)</u>	<u>16</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	11	-	(11)
Sale of fixed assets	-	1	1
Total other financing sources (uses)	<u>11</u>	<u>1</u>	<u>(10)</u>
Net change in fund balance	(17)	(11)	6
Fund balances, July 1, 2001	<u>17</u>	<u>25</u>	<u>8</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Health**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>HEALTH/RESEARCH &amp; DEVELOPMENT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Interest on investments	\$ -	\$ 1	\$ 1
Total revenues	-	1	1
<b>Expenditures</b>			
Current:			
Health	-	2	(2)
Total expenditures	-	2	(2)
Excess (deficiency) of revenues over (under) expenditures	-	(1)	(1)
<b>Other financing sources (uses):</b>			
Operating transfers out	(31)	-	31
Total other financing sources (uses)	(31)	-	31
Net change in fund balance	(31)	(1)	30
Fund balances, July 1, 2001	31	31	-
Fund balances, June 30, 2002	\$ -	\$ 30	\$ 30
<b>LOCAL TRANSPORT ASSIST GRANT</b>			
<b>Revenues</b>			
Intergovernmental	\$ 242	\$ 71	\$ (171)
Charges for services	-	2	2
Interest on investments	-	8	8
Total revenues	242	81	(161)
<b>Expenditures</b>			
Current:			
Health	242	120	122
Total expenditures	242	120	122
Excess (deficiency) of revenues over (under) expenditures	-	(39)	(39)
Net change in fund balance	-	(39)	(39)
Fund balances, July 1, 2001	-	134	134
Fund balances, June 30, 2002	\$ -	\$ 95	\$ 95

**PINAL COUNTY**  
**Special Revenue Funds - Highways and Streets**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>PUBLIC WORKS/ROAD TAX DISTRICT 2</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 619	\$ 885	\$ 266
Intergovernmental	65	-	(65)
Interest on investments	32	8	(24)
Total revenues	<u>716</u>	<u>893</u>	<u>177</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>716</u>	<u>785</u>	<u>(69)</u>
Total expenditures	<u>716</u>	<u>785</u>	<u>(69)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>108</u>	<u>108</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>-</u>	<u>8</u>	<u>8</u>
Total other financing sources (uses)	<u>-</u>	<u>8</u>	<u>8</u>
Net change in fund balance	-	116	116
Fund balances, July 1, 2001	<u>-</u>	<u>561</u>	<u>561</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 677</u>	<u>\$ 677</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Highways and Streets**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>PUBLIC WORKS/ROAD TAX DISTRICT 3</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 1,173	\$ 1,130	\$ (43)
Intergovernmental	38	66	28
Interest on investments	59	22	(37)
Rental and miscellaneous	65	-	(65)
Total revenues	<u>1,335</u>	<u>1,218</u>	<u>(117)</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>1,335</u>	<u>1,164</u>	<u>171</u>
Total expenditures	<u>1,335</u>	<u>1,164</u>	<u>171</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>54</u>	<u>54</u>
Net change in fund balance	-	54	54
Fund balances, July 1, 2001	<u>-</u>	<u>1,274</u>	<u>1,274</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 1,328</u>	<u>\$ 1,328</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Highways and Streets**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b><u>PUBLIC WORKS/DEV ROADWAY CONTRIB</u></b>	<b><u>Original and Final Budgeted Amounts</u></b>	<b><u>Actual Amounts</u></b>	<b><u>Variance With Final Budget- Positive (Negative)</u></b>
<b>Revenues</b>			
License and permits	\$ 760	\$ 655	\$ (105)
Charges for services	-	6	6
Interest on investments	-	8	8
Rental and miscellaneous	750	1,281	531
Total revenues	<u>1,510</u>	<u>1,950</u>	<u>440</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>1,554</u>	<u>1,152</u>	<u>402</u>
Total expenditures	<u>1,554</u>	<u>1,152</u>	<u>402</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(44)</u>	<u>798</u>	<u>842</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(7)</u>	<u>(7)</u>
Total other financing sources (uses)	<u>-</u>	<u>(7)</u>	<u>(7)</u>
Net change in fund balance	(44)	791	835
Fund balances, July 1, 2001	<u>44</u>	<u>268</u>	<u>224</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 1,059</u></u>	<u><u>\$ 1,059</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/CRIME PREVENTION-DARE</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 26	\$ -	\$ (26)
Rental and miscellaneous	7	-	(7)
Total revenues	<u>33</u>	<u>-</u>	<u>(33)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>33</u>	<u>4</u>	<u>29</u>
Total expenditures	<u>33</u>	<u>4</u>	<u>29</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(4)</u>	<u>(4)</u>
Net change in fund balance	-	(4)	(4)
Fund balances, July 1, 2001	<u>-</u>	<u>13</u>	<u>13</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>
<b>SHERIFF/DRUG TASK FORCE</b>			
<b>Revenues</b>			
Intergovernmental	\$ 336	\$ 233	\$ (103)
Total revenues	<u>336</u>	<u>233</u>	<u>(103)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>411</u>	<u>299</u>	<u>112</u>
Total expenditures	<u>411</u>	<u>299</u>	<u>112</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(75)</u>	<u>(66)</u>	<u>9</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>75</u>	<u>61</u>	<u>(14)</u>
Total other financing sources (uses)	<u>75</u>	<u>61</u>	<u>(14)</u>
Net change in fund balance	-	(5)	(5)
Fund balances, July 1, 2001	<u>-</u>	<u>13</u>	<u>13</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/DRUG SMUGGLING</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 464	\$ 250	\$ (214)
Total revenues	464	250	(214)
<b>Expenditures</b>			
Current:			
Public safety	464	238	226
Total expenditures	464	238	226
Excess (deficiency) of revenues over (under) expenditures	-	12	12
Net change in fund balance	-	12	12
Fund balances, July 1, 2001	-	(16)	(16)
Fund balances, June 30, 2002	\$ -	\$ (4)	\$ (4)
<b>SHERIFF/JAIL ENHANCEMENT</b>			
<b>Revenues</b>			
Intergovernmental	\$ 71	\$ 190	\$ 119
Interest on investments	-	3	3
Total revenues	71	193	122
<b>Expenditures</b>			
Current:			
Public safety	71	190	(119)
Total expenditures	71	190	(119)
Excess (deficiency) of revenues over (under) expenditures	-	3	3
<b>Other financing sources (uses):</b>			
Sale of fixed assets	-	3	3
Total other financing sources (uses)	-	3	3
Net change in fund balance	-	6	6
Fund balances, July 1, 2001	-	134	134
Fund balances, June 30, 2002	\$ -	\$ 140	\$ 140

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ATTORNEY/DRUG PROSECUTION</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 178	\$ 181	\$ 3
Rental and miscellaneous	39	-	(39)
Total revenues	<u>217</u>	<u>181</u>	<u>(36)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>217</u>	<u>195</u>	<u>22</u>
Total expenditures	<u>217</u>	<u>195</u>	<u>22</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(14)</u>	<u>(14)</u>
Net change in fund balance	-	(14)	(14)
Fund balances, July 1, 2001	<u>-</u>	<u>(14)</u>	<u>(14)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ (28)</u>	<u>\$ (28)</u>
<b>COURTS/DRUG ENFORCEMENT</b>			
<b>Revenues</b>			
Intergovernmental	\$ 77	\$ 68	\$ (9)
Total revenues	<u>77</u>	<u>68</u>	<u>(9)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>77</u>	<u>70</u>	<u>7</u>
Total expenditures	<u>77</u>	<u>70</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2)</u>	<u>(2)</u>
Net change in fund balance	-	(2)	(2)
Fund balances, July 1, 2001	<u>-</u>	<u>10</u>	<u>10</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JP/ALTERNATIVE DISPUTE RESOLUTION</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 48	\$ 28	\$ (20)
Total revenues	<u>48</u>	<u>28</u>	<u>(20)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>48</u>	<u>33</u>	<u>15</u>
Total expenditures	<u>48</u>	<u>33</u>	<u>15</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(5)</u>	<u>(5)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>-</u>	<u>5</u>	<u>5</u>
Total other financing sources (uses)	<u>-</u>	<u>5</u>	<u>5</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1, 2001	<u>-</u>	<u>2</u>	<u>2</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>
 <b>JP/ENHANCEMENT-FLORENCE</b>			
<b>Revenues</b>			
Charges for services	\$ 1	\$ 1	\$ -
Total revenues	<u>1</u>	<u>1</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>1</u>	<u>1</u>	<u>-</u>
Total expenditures	<u>1</u>	<u>1</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1, 2001	<u>-</u>	<u>5</u>	<u>5</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 5</u>	<u>\$ 5</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JP/ENHANCEMENT-CASA GRANDE</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 15	\$ 21	\$ 6
Interest on investments	-	2	2
Total revenues	<u>15</u>	<u>23</u>	<u>8</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>15</u>	-	<u>15</u>
Total expenditures	<u>15</u>	<u>-</u>	<u>15</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>23</u>	<u>23</u>
Net change in fund balance	-	23	23
Fund balances, July 1, 2001	<u>-</u>	<u>75</u>	<u>75</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 98</u>	<u>\$ 98</u>
<b><u>JP/ENHANCEMENT-ELOY</u></b>			
<b>Revenues</b>			
Charges for services	\$ 4	\$ 5	\$ 1
Interest on investments	-	1	1
Total revenues	<u>4</u>	<u>6</u>	<u>2</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>4</u>	-	<u>4</u>
Total expenditures	<u>4</u>	<u>-</u>	<u>4</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>6</u>	<u>6</u>
Net change in fund balance	-	6	6
Fund balances, July 1, 2001	<u>-</u>	<u>20</u>	<u>20</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 26</u>	<u>\$ 26</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JP/ENHANCEMENT-MAMMOTH</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 3	\$ 2	\$ (1)
Total revenues	<u>3</u>	<u>2</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>3</u>	<u>-</u>	<u>3</u>
Total expenditures	<u>3</u>	<u>-</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>2</u>	<u>2</u>
Net change in fund balance	<u>-</u>	<u>2</u>	<u>2</u>
Fund balances, July 1, 2001	<u>-</u>	<u>7</u>	<u>7</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 9</u>	<u>\$ 9</u>

<u>JP/ENHANCEMENT-ORACLE</u>			
<b>Revenues</b>			
Charges for services	\$ 2	\$ 3	\$ 1
Total revenues	<u>2</u>	<u>3</u>	<u>1</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>2</u>	<u>-</u>	<u>2</u>
Total expenditures	<u>2</u>	<u>-</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3</u>	<u>3</u>
Net change in fund balance	<u>-</u>	<u>3</u>	<u>3</u>
Fund balances, July 1, 2001	<u>-</u>	<u>11</u>	<u>11</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 14</u>	<u>\$ 14</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JP/ENHANCEMENT-SUPERIOR</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 2	\$ 3	\$ 1
Total revenues	<u>2</u>	<u>3</u>	<u>1</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>2</u>	<u>-</u>	<u>2</u>
Total expenditures	<u>2</u>	<u>-</u>	<u>2</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>3</u>	<u>3</u>
Net change in fund balance	<u>-</u>	<u>3</u>	<u>3</u>
Fund balances, July 1, 2001	<u>-</u>	<u>12</u>	<u>12</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 15</u></u>	<u><u>\$ 15</u></u>

<b>JP/ENHANCEMENT-APACHE JUNCTION</b>			
<b>Revenues</b>			
Charges for services	\$ 10	\$ 16	\$ 6
Interest on investments	<u>-</u>	<u>1</u>	<u>1</u>
Total revenues	<u>10</u>	<u>17</u>	<u>7</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>10</u>	<u>-</u>	<u>10</u>
Total expenditures	<u>10</u>	<u>-</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>17</u>	<u>17</u>
Net change in fund balance	<u>-</u>	<u>17</u>	<u>17</u>
Fund balances, July 1, 2001	<u>-</u>	<u>29</u>	<u>29</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 46</u></u>	<u><u>\$ 46</u></u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JP/ENHANCEMENT-MARICOPA</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 10	\$ 4	\$ (6)
Total revenues	<u>10</u>	<u>4</u>	<u>(6)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>10</u>	<u>-</u>	<u>10</u>
Total expenditures	<u>10</u>	<u>-</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>4</u>	<u>4</u>
Net change in fund balance	<u>-</u>	<u>4</u>	<u>4</u>
Fund balances, July 1, 2001	<u>-</u>	<u>20</u>	<u>20</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 24</u>	<u>\$ 24</u>
<b>ADULT PROB/INTENSIVE PROB SERV</b>			
<b>Revenues</b>			
Intergovernmental	\$ 393	\$ 359	\$ (34)
Total revenues	<u>393</u>	<u>359</u>	<u>(34)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>393</u>	<u>347</u>	<u>46</u>
Total expenditures	<u>393</u>	<u>347</u>	<u>46</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>12</u>	<u>12</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	7	7
Operating transfers out	-	(18)	(18)
Total other financing sources (uses)	<u>-</u>	<u>(11)</u>	<u>(11)</u>
Net change in fund balance	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ADULT PROB/STATE ENHANCEMENT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 857	\$ 892	\$ 35
Total revenues	<u>857</u>	<u>892</u>	<u>35</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>857</u>	<u>878</u>	<u>(21)</u>
Total expenditures	<u>857</u>	<u>878</u>	<u>(21)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>14</u>	<u>14</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	113	113
Operating transfers out	<u>-</u>	<u>(94)</u>	<u>(94)</u>
Total other financing sources (uses)	<u>-</u>	<u>19</u>	<u>19</u>
Net change in fund balance	-	33	33
Fund balances, July 1, 2001	<u>-</u>	<u>(41)</u>	<u>(41)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ (8)</u>	<u>\$ (8)</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ADULT PROB/COMMUNITY PUNISHMENT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 118	\$ 94	\$ (24)
Total revenues	<u>118</u>	<u>94</u>	<u>(24)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>118</u>	<u>103</u>	<u>15</u>
Total expenditures	<u>118</u>	<u>103</u>	<u>15</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(9)</u>	<u>(9)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>-</u>	<u>10</u>	<u>10</u>
Total other financing sources (uses)	<u>-</u>	<u>10</u>	<u>10</u>
Net change in fund balance	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ADULT PROB/SUPPORT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Interest on investments	\$ -	\$ 1	\$ 1
Rental and miscellaneous	350	-	(350)
Total revenues	<u>350</u>	<u>1</u>	<u>(349)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>320</u>	<u>300</u>	<u>20</u>
Total expenditures	<u>320</u>	<u>300</u>	<u>20</u>
Excess (deficiency) of revenues over (under) expenditures	<u>30</u>	<u>(299)</u>	<u>(329)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	274	274
Operating transfers out	<u>(30)</u>	<u>(30)</u>	<u>-</u>
Total other financing sources (uses)	<u>(30)</u>	<u>244</u>	<u>274</u>
Net change in fund balance	-	(55)	(55)
Fund balances, July 1, 2001	<u>-</u>	<u>67</u>	<u>67</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 12</u>	<u>\$ 12</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUVENILE PROB/INTENSIVE</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 556	\$ 503	\$ (53)
Interest on investments	-	1	1
Total revenues	<u>556</u>	<u>504</u>	<u>(52)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>556</u>	<u>508</u>	<u>48</u>
Total expenditures	<u>556</u>	<u>508</u>	<u>48</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(4)</u>	<u>(4)</u>
<b>Other financing sources (uses):</b>			
Sale of fixed assets	<u>-</u>	<u>1</u>	<u>1</u>
Total other financing sources (uses)	<u>-</u>	<u>1</u>	<u>1</u>
Net change in fund balance	<u>-</u>	<u>(3)</u>	<u>(3)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>11</u>	<u>11</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 8</u>	<u>\$ 8</u>

<b>JUVENILE PROB/CASA</b>			
<b>Revenues</b>			
Intergovernmental	\$ 82	\$ 60	\$ (22)
Total revenues	<u>82</u>	<u>60</u>	<u>(22)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>82</u>	<u>60</u>	<u>22</u>
Total expenditures	<u>82</u>	<u>60</u>	<u>22</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1, 2001	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUVENILE PROB/FAMILY COUNSELING</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 24	\$ 24	\$ -
Total revenues	<u>24</u>	<u>24</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>30</u>	<u>30</u>	<u>-</u>
Total expenditures	<u>30</u>	<u>30</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(6)</u>	<u>(6)</u>	<u>-</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>6</u>	<u>6</u>	<u>-</u>
Total other financing sources (uses)	<u>6</u>	<u>6</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

<b>JUVENILE PROB/STANDARD PROB</b>			
<b>Revenues</b>			
Intergovernmental	\$ 280	\$ 272	\$ (8)
Total revenues	<u>280</u>	<u>272</u>	<u>(8)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>280</u>	<u>272</u>	<u>8</u>
Total expenditures	<u>280</u>	<u>272</u>	<u>8</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances, July 1, 2001	<u>-</u>	<u>2</u>	<u>2</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUVENILE PROB/SUPERVISION FEES</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 77	\$ -	\$ (77)
Charges for services	-	90	90
Interest on investments	-	5	5
Total revenues	<u>77</u>	<u>95</u>	<u>18</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>64</u>	<u>65</u>	<u>(1)</u>
Total expenditures	<u>64</u>	<u>65</u>	<u>(1)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>13</u>	<u>30</u>	<u>17</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>(22)</u>	<u>(3)</u>	<u>19</u>
Total other financing sources (uses)	<u>(22)</u>	<u>(3)</u>	<u>19</u>
Net change in fund balance	(9)	27	36
Fund balances, July 1, 2001	<u>-</u>	<u>238</u>	<u>238</u>
Fund balances, June 30, 2002	<u>\$ (9)</u>	<u>\$ 265</u>	<u>\$ 274</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUVENILE PROB/PROB OFF IN SCHOOL</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 282	\$ 433	\$ 151
Total revenues	<u>282</u>	<u>433</u>	<u>151</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>282</u>	<u>435</u>	<u>(153)</u>
Total expenditures	<u>282</u>	<u>435</u>	<u>(153)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(2)</u>	<u>(2)</u>
Net change in fund balance	-	(2)	(2)
Fund balances, July 1, 2001	<u>-</u>	<u>9</u>	<u>9</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 7</u>

<b>PUBLIC DEFENDER/TRAINING</b>			
<b>Revenues</b>			
Intergovernmental	\$ 13	\$ 19	\$ 6
Total revenues	<u>13</u>	<u>19</u>	<u>6</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>13</u>	<u>13</u>	<u>-</u>
Total expenditures	<u>13</u>	<u>13</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>6</u>	<u>6</u>
Net change in fund balance	-	6	6
Fund balances, July 1, 2001	<u>-</u>	<u>9</u>	<u>9</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 15</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/SEARCH &amp; RESCUE</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 8	\$ 15	\$ 7
Total revenues	<u>8</u>	<u>15</u>	<u>7</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>8</u>	<u>31</u>	<u>(23)</u>
Total expenditures	<u>8</u>	<u>31</u>	<u>(23)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(16)</u>	<u>(16)</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	-	(1)	(1)
Sale of fixed assets	<u>-</u>	<u>1</u>	<u>1</u>
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(16)	(16)
Fund balances, July 1, 2001	<u>-</u>	<u>16</u>	<u>16</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/GITEM GRANT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 86	\$ 78	\$ (8)
Total revenues	<u>86</u>	<u>78</u>	<u>(8)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>107</u>	<u>76</u>	<u>31</u>
Total expenditures	<u>107</u>	<u>76</u>	<u>31</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(21)</u>	<u>2</u>	<u>23</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>21</u>	<u>21</u>	<u>-</u>
Total other financing sources (uses)	<u>21</u>	<u>21</u>	<u>-</u>
Net change in fund balance	-	23	23
Fund balances, July 1, 2001	<u>-</u>	<u>(8)</u>	<u>(8)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 15</u>	<u>\$ 15</u>

<b>SHERIFF/COPS GRANTS</b>			
<b>Revenues</b>			
Intergovernmental	\$ 10	\$ -	\$ (10)
Total revenues	<u>10</u>	<u>-</u>	<u>(10)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>10</u>	<u>-</u>	<u>10</u>
Total expenditures	<u>10</u>	<u>-</u>	<u>10</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>ADULT PROB/DTEF &amp; INTERS CASE</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 63	\$ 106	\$ 43
Interest on investments	-	1	1
Total revenues	<u>63</u>	<u>107</u>	<u>44</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>63</u>	<u>100</u>	<u>(37)</u>
Total expenditures	<u>63</u>	<u>100</u>	<u>(37)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>7</u>	<u>7</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(23)</u>	<u>(23)</u>
Total other financing sources (uses)	<u>-</u>	<u>(23)</u>	<u>(23)</u>
Net change in fund balance	<u>-</u>	<u>(16)</u>	<u>(16)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>17</u>	<u>17</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 1</u>	<u>\$ 1</u>
<b><u>JUVENILE PROB/VICTIMS' RIGHTS</u></b>			
<b>Revenues</b>			
Intergovernmental	\$ 28	\$ 28	\$ -
Total revenues	<u>28</u>	<u>28</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>28</u>	<u>28</u>	<u>-</u>
Total expenditures	<u>28</u>	<u>28</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/RICO DISBURSEMENTS</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 56	\$ 5	\$ (51)
Rental and miscellaneous	-	1	1
Total revenues	<u>56</u>	<u>6</u>	<u>(50)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>56</u>	<u>18</u>	<u>38</u>
Total expenditures	<u>56</u>	<u>18</u>	<u>38</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(12)</u>	<u>(12)</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	-	(2)	(2)
Sale of fixed assets	-	2	2
Total other financing sources (uses)	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	(12)	(12)
Fund balances, July 1, 2001	<u>-</u>	<u>16</u>	<u>16</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 4</u>	<u>\$ 4</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/LOCAL LAW ENF BLK GRANT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 89	\$ 68	\$ (21)
Interest on investments	-	1	1
Total revenues	<u>89</u>	<u>69</u>	<u>(20)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>89</u>	<u>70</u>	<u>19</u>
Total expenditures	<u>89</u>	<u>70</u>	<u>19</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(1)</u>	<u>(1)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>-</u>	<u>3</u>	<u>3</u>
Total other financing sources (uses)	<u>-</u>	<u>3</u>	<u>3</u>
Net change in fund balance	<u>-</u>	<u>2</u>	<u>2</u>
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 2</u>	<u>\$ 2</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JUVENILE PROB/DIVERSION-INTAKE</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 343	\$ 290	\$ (53)
Interest on investments	-	1	1
Total revenues	<u>343</u>	<u>291</u>	<u>(52)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>343</u>	<u>290</u>	<u>53</u>
Total expenditures	<u>343</u>	<u>290</u>	<u>53</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1</u>	<u>1</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(5)</u>	<u>(5)</u>
Total other financing sources (uses)	<u>-</u>	<u>(5)</u>	<u>(5)</u>
Net change in fund balance	<u>-</u>	<u>(4)</u>	<u>(4)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>25</u>	<u>25</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 21</u>	<u>\$ 21</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JUV PROB/DIVERSION-CONSEQUENCE</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Intergovernmental	\$ 75	\$ 60	\$ (15)
Total revenues	<u>75</u>	<u>60</u>	<u>(15)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>75</u>	<u>60</u>	<u>15</u>
Total expenditures	<u>75</u>	<u>60</u>	<u>15</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Total other financing sources (uses)	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Net change in fund balance	<u>-</u>	<u>(1)</u>	<u>(1)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ -</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUVENILE PROB/TREATMENT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 286	\$ 269	\$ (17)
Interest on investments	-	1	1
Total revenues	<u>286</u>	<u>270</u>	<u>(16)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>286</u>	<u>269</u>	<u>17</u>
Total expenditures	<u>286</u>	<u>269</u>	<u>17</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1</u>	<u>1</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(3)</u>	<u>(3)</u>
Total other financing sources (uses)	<u>-</u>	<u>(3)</u>	<u>(3)</u>
Net change in fund balance	<u>-</u>	<u>(2)</u>	<u>(2)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>9</u>	<u>9</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 7</u>	<u>\$ 7</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>ATTY/PROS SVCES/COST RECOVERY</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Charges for services	\$ 50	\$ 29	\$ (21)
Interest on investments	-	1	1
Total revenues	<u>50</u>	<u>30</u>	<u>(20)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>50</u>	<u>43</u>	<u>7</u>
Total expenditures	<u>50</u>	<u>43</u>	<u>7</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>(13)</u>	<u>(13)</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	-	1	1
Operating transfers out	<u>-</u>	<u>(10)</u>	<u>(10)</u>
Total other financing sources (uses)	<u>-</u>	<u>(9)</u>	<u>(9)</u>
Net change in fund balance	-	(22)	(22)
Fund balances, July 1, 2001	<u>-</u>	<u>35</u>	<u>35</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 13</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUV PROBATION/CRIME REDUCTION</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 5	\$ 29	\$ 24
Total revenues	<u>5</u>	<u>29</u>	<u>24</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>5</u>	<u>28</u>	<u>(23)</u>
Total expenditures	<u>5</u>	<u>28</u>	<u>(23)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1</u>	<u>1</u>
Net change in fund balance	-	1	1
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

<b>JUV PROBATION/MISC SOURCES</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 104	\$ 149	\$ 45
Total revenues	<u>104</u>	<u>149</u>	<u>45</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>104</u>	<u>135</u>	<u>(31)</u>
Total expenditures	<u>104</u>	<u>135</u>	<u>(31)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>14</u>	<u>14</u>
Net change in fund balance	-	14	14
Fund balances, July 1, 2001	<u>-</u>	<u>(9)</u>	<u>(9)</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 5</u></u>	<u><u>\$ 5</u></u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<u>JP/COST RECOVERY</u>	<u>Original and Final Budgeted Amounts</u>	<u>Actual Amounts</u>	<u>Variance With Final Budget- Positive (Negative)</u>
<b>Revenues</b>			
Charges for services	\$ 214	\$ 334	\$ 120
Interest on investments	-	12	12
Total revenues	<u>214</u>	<u>346</u>	<u>132</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>214</u>	<u>156</u>	<u>58</u>
Total expenditures	<u>214</u>	<u>156</u>	<u>58</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>190</u>	<u>190</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(60)</u>	<u>(60)</u>
Total other financing sources (uses)	<u>-</u>	<u>(60)</u>	<u>(60)</u>
Net change in fund balance	-	130	130
Fund balances, July 1, 2001	<u>-</u>	<u>515</u>	<u>515</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 645</u>	<u>\$ 645</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>JUV PROB/COURT IMPROVEMENT PROJ</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 30	\$ 30	\$ -
Total revenues	<u>30</u>	<u>30</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>30</u>	<u>30</u>	<u>-</u>
Total expenditures	<u>30</u>	<u>30</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	<u>-</u>	<u>-</u>	<u>-</u>
Fund balances, July 1, 2001	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

<b>JUV PROB/JUVENILE JUSTICE PROG</b>			
<b>Revenues</b>			
Intergovernmental	\$ 94	\$ 93	\$ (1)
Total revenues	<u>94</u>	<u>93</u>	<u>(1)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>94</u>	<u>91</u>	<u>3</u>
Total expenditures	<u>94</u>	<u>91</u>	<u>3</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>2</u>	<u>2</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(10)</u>	<u>(10)</u>
Total other financing sources (uses)	<u>-</u>	<u>(10)</u>	<u>(10)</u>
Net change in fund balance	<u>-</u>	<u>(8)</u>	<u>(8)</u>
Fund balances, July 1, 2001	<u>-</u>	<u>17</u>	<u>17</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 9</u></u>	<u><u>\$ 9</u></u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Public Safety**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>SHERIFF/PC PEACE OFFICER MEMORIAL</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Interest on investments	\$ 42	\$ 1	\$ (41)
Rental and miscellaneous	-	9	9
Total revenues	<u>42</u>	<u>10</u>	<u>(32)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>42</u>	<u>-</u>	<u>42</u>
Total expenditures	<u>42</u>	<u>-</u>	<u>42</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>10</u>	<u>10</u>
Net change in fund balance	-	10	10
Fund balances, July 1, 2001	<u>-</u>	<u>40</u>	<u>40</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 50</u></u>	<u><u>\$ 50</u></u>
<b>PUBLIC DEFENDER-ATTY/STATE AID</b>			
<b>Revenues</b>			
Intergovernmental	\$ 22	\$ 1	\$ (21)
Interest on investments	<u>1</u>	<u>2</u>	<u>1</u>
Total revenues	<u>23</u>	<u>3</u>	<u>(20)</u>
<b>Expenditures</b>			
Current:			
Public safety	<u>23</u>	<u>1</u>	<u>22</u>
Total expenditures	<u>23</u>	<u>1</u>	<u>22</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>2</u>	<u>2</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>-</u>	<u>47</u>	<u>47</u>
Total other financing sources (uses)	<u>-</u>	<u>47</u>	<u>47</u>
Net change in fund balance	-	49	49
Fund balances, July 1, 2001	<u>-</u>	<u>17</u>	<u>17</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 66</u></u>	<u><u>\$ 66</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Sanitation**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>LANDFILL/ADEQ WASTE TIRE GRANT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 170	\$ 218	\$ 48
Charges for services	4	11	7
Interest on investments	14	5	(9)
Total revenues	<u>188</u>	<u>234</u>	<u>46</u>
<b>Expenditures</b>			
Current:			
Sanitation	<u>167</u>	<u>258</u>	<u>(91)</u>
Total expenditures	<u>167</u>	<u>258</u>	<u>(91)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>21</u>	<u>(24)</u>	<u>(45)</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>(21)</u>	<u>(21)</u>	<u>-</u>
Total other financing sources (uses)	<u>(21)</u>	<u>(21)</u>	<u>-</u>
Net change in fund balance	-	(45)	(45)
Fund balances, July 1, 2001	<u>-</u>	<u>253</u>	<u>253</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 208</u>	<u>\$ 208</u>

**PINAL COUNTY**  
**Special Revenue Funds - Welfare**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>COMM DEV BLOCK GRANT (CDBG)</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 254	\$ 251	\$ (3)
Rental and miscellaneous	-	6	6
Total revenues	<u>254</u>	<u>257</u>	<u>3</u>
<b>Expenditures</b>			
Current:			
Welfare	<u>255</u>	<u>215</u>	<u>40</u>
Total expenditures	<u>255</u>	<u>215</u>	<u>40</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(1)</u>	<u>42</u>	<u>43</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>1</u>	<u>1</u>	<u>-</u>
Total other financing sources (uses)	<u>1</u>	<u>1</u>	<u>-</u>
Net change in fund balance	-	43	43
Fund balances, July 1, 2001	<u>-</u>	<u>(30)</u>	<u>(30)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 13</u>	<u>\$ 13</u>

(Continued)

**PINAL COUNTY**  
**Special Revenue Funds - Welfare**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>HOUSING/CONVENTIONAL</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Intergovernmental	\$ 3,257	\$ 3,298	\$ 41
Interest on investments	-	1	1
Rental and miscellaneous	-	251	251
Total revenues	<u>3,257</u>	<u>3,550</u>	<u>293</u>
<b>Expenditures</b>			
Current:			
Welfare	<u>3,257</u>	<u>3,503</u>	<u>(246)</u>
Total expenditures	<u>3,257</u>	<u>3,503</u>	<u>(246)</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>47</u>	<u>47</u>
<b>Other financing sources (uses):</b>			
Operating transfers in	<u>-</u>	<u>26</u>	<u>26</u>
Total other financing sources (uses)	<u>-</u>	<u>26</u>	<u>26</u>
Net change in fund balance	<u>-</u>	<u>73</u>	<u>73</u>
Fund balances, July 1, 2001	<u>-</u>	<u>4</u>	<u>4</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 77</u></u>	<u><u>\$ 77</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Flood Control District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b><u>PUBLIC WORKS/FLOOD MANAGEMENT</u></b>	<b><u>Original and Final Budgeted Amounts</u></b>	<b><u>Actual Amounts</u></b>	<b><u>Variance With Final Budget- Positive (Negative)</u></b>
<b>Revenues</b>			
Taxes	\$ 395	\$ 511	\$ 116
Intergovernmental	1,012	528	(484)
Interest on investments	43	14	(29)
Total revenues	<u>1,450</u>	<u>1,053</u>	<u>(397)</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>1,753</u>	<u>772</u>	<u>981</u>
Total expenditures	<u>1,753</u>	<u>772</u>	<u>981</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(303)</u>	<u>281</u>	<u>584</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(59)</u>	<u>(59)</u>
Total other financing sources (uses)	<u>-</u>	<u>(59)</u>	<u>(59)</u>
Net change in fund balance	(303)	222	525
Fund balances, July 1, 2001	<u>303</u>	<u>680</u>	<u>377</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 902</u></u>	<u><u>\$ 902</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Library District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>LIBRARY DISTRICT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 423	\$ 427	\$ 4
Intergovernmental	17	16	(1)
Interest on investments	12	3	(9)
Rental and miscellaneous	8	10	2
Total revenues	<u>460</u>	<u>456</u>	<u>(4)</u>
<b>Expenditures</b>			
Current:			
Culture and recreation	<u>495</u>	<u>387</u>	<u>108</u>
Total expenditures	<u>495</u>	<u>387</u>	<u>108</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(35)</u>	<u>69</u>	<u>104</u>
<b>Other financing sources (uses):</b>			
Operating transfers out	<u>-</u>	<u>(10)</u>	<u>(10)</u>
Total other financing sources (uses)	<u>-</u>	<u>(10)</u>	<u>(10)</u>
Net change in fund balance	(35)	59	94
Fund balances, July 1, 2001	<u>35</u>	<u>107</u>	<u>72</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 166</u>	<u>\$ 166</u>

**PINAL COUNTY**  
**Special Revenue Funds - Cottonwood Garden Lighting District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b><u>COTTONWOOD GARDEN LIGHTING DISTRICT</u></b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 1	\$ 1	\$ -
Total revenues	<u>1</u>	<u>1</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>1</u>	<u>1</u>	<u>-</u>
Total expenditures	<u>1</u>	<u>1</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances, July 1, 2001	<u>-</u>	<u>1</u>	<u>1</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 1</u></u>	<u><u>\$ 1</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Desert Vista Lighting District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>DESERT VISTA LIGHTING DISTRICT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 4	\$ 4	\$ -
Total revenues	<u>4</u>	<u>4</u>	<u>-</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>4</u>	<u>4</u>	<u>-</u>
Total expenditures	<u>4</u>	<u>4</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>-</u>	<u>-</u>
Net change in fund balance	-	-	-
Fund balances, July 1, 2001	<u>-</u>	<u>4</u>	<u>4</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 4</u></u>	<u><u>\$ 4</u></u>

**PINAL COUNTY**  
**Special Revenue Funds - Villa Grande Lighting District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>VILLA GRANDE LIGHTING DISTRICT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 6	\$ 7	\$ 1
Total revenues	<u>6</u>	<u>7</u>	<u>1</u>
<b>Expenditures</b>			
Current:			
Highways and streets	<u>6</u>	<u>6</u>	<u>-</u>
Total expenditures	<u>6</u>	<u>6</u>	<u>-</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>1</u>	<u>1</u>
Net change in fund balance	-	1	1
Fund balances, July 1, 2001	<u>-</u>	<u>2</u>	<u>2</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ 3</u>	<u>\$ 3</u>

**PINAL COUNTY**  
**Special Revenue Funds - Desert Vista Sanitation District**  
**Schedule of Revenues, Expenditures, and Changes in Fund Balances -**  
**Budget and Actual**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

<b>DESERT VISTA SANITATION DISTRICT</b>	<b>Original and Final Budgeted Amounts</b>	<b>Actual Amounts</b>	<b>Variance With Final Budget- Positive (Negative)</b>
<b>Revenues</b>			
Taxes	\$ 26	\$ 28	\$ 2
Total revenues	<u>26</u>	<u>28</u>	<u>2</u>
<b>Expenditures</b>			
Current:			
Sanitation	<u>26</u>	<u>13</u>	<u>13</u>
Total expenditures	<u>26</u>	<u>13</u>	<u>13</u>
Excess (deficiency) of revenues over (under) expenditures	<u>-</u>	<u>15</u>	<u>15</u>
Net change in fund balance	-	15	15
Fund balances, July 1, 2001	<u>-</u>	<u>11</u>	<u>11</u>
Fund balances, June 30, 2002	<u><u>\$ -</u></u>	<u><u>\$ 26</u></u>	<u><u>\$ 26</u></u>

**PINAL COUNTY**  
**Capital Projects Funds**  
**Public Works Special Projects**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Year Ended June 30, 2002**

(Amounts expressed in thousands)

	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Intergovernmental	\$ 1,041	\$ 1,041	\$ 476	\$ (565)
Charges for services	-	-	13	13
Interest on investments	-	-	1	1
Rental and miscellaneous	5	5	15	10
Total revenues	<u>1,046</u>	<u>1,046</u>	<u>505</u>	<u>(541)</u>
<b>Expenditures</b>				
Capital outlay	<u>1,600</u>	<u>1,600</u>	<u>593</u>	<u>1,007</u>
Total expenditures	<u>1,600</u>	<u>1,600</u>	<u>593</u>	<u>1,007</u>
Excess (deficiency) of revenues over (under) expenditures	<u>(554)</u>	<u>(554)</u>	<u>(88)</u>	<u>466</u>
<b>Other financing sources (uses):</b>				
Operating transfers in	<u>554</u>	<u>554</u>	<u>644</u>	<u>90</u>
Total other financing sources (uses)	<u>554</u>	<u>554</u>	<u>644</u>	<u>90</u>
Net change in fund balance	-	-	556	556
Fund balances, July 1, 2001	<u>-</u>	<u>-</u>	<u>(432)</u>	<u>(432)</u>
Fund balances, June 30, 2002	<u>\$ -</u>	<u>\$ -</u>	<u>\$ 124</u>	<u>\$ 124</u>

**PINAL COUNTY**  
**Capital Projects Funds**  
**Sheriff/Juvenile Jail Improvement**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Year Ended June 30, 2002**

(Amounts expressed in thousands)

	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Expenditures</b>				
Capital outlay	\$ -	\$ -	\$ 3	\$ (3)
Total expenditures	-	-	3	(3)
Excess (deficiency) of revenues over (under) expenditures	-	-	(3)	(3)
Net change in fund balance	-	-	(3)	(3)
Fund balances, July 1, 2001	-	-	3	3
Fund balances, June 30, 2002	\$ -	\$ -	\$ -	\$ -

**PINAL COUNTY**  
**Capital Projects Funds**  
**Juvenile/Adult Detention Construction**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Year Ended June 30, 2002**

(Amounts expressed in thousands)

	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Other financing sources (uses):</b>				
Operating transfers out	\$ -	\$ -	\$ (33)	\$ (33)
Total other financing sources (uses)	-	-	(33)	(33)
Net change in fund balance	-	-	(33)	(33)
Fund balances, July 1, 2001	-	-	33	33
Fund balances, June 30, 2002	\$ -	\$ -	\$ -	\$ -

**PINAL COUNTY**  
**Capital Projects Funds**  
**Long-term Care Building Construction**  
**Combining Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Year Ended June 30, 2002**

(Amounts expressed in thousands)

	Budget Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<b>Revenues</b>				
Interest on investments	\$ -	\$ -	\$ 3	\$ 3
Total revenues	-	-	3	3
<b>Expenditures</b>				
Capital outlay	322	322	881	(559)
Total expenditures	322	322	881	(559)
Excess (deficiency) of revenues over (under) expenditures	(322)	(322)	(878)	(556)
<b>Other financing sources (uses):</b>				
Operating transfers in	322	322	517	195
Total other financing sources (uses)	322	322	517	195
Net change in fund balance	-	-	(361)	(361)
Fund balances, July 1, 2001	-	-	361	361
Fund balances, June 30, 2002	\$ -	\$ -	\$ -	\$ -

**PINAL COUNTY**  
**Combining Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
**June 30, 2002**  
(Amounts expressed in thousands)

	Sheriff Inmate Services	Home Health	Fairgrounds	Total
<b>Assets</b>				
Current Assets:				
Cash and cash equivalents	\$ 259	\$ 265	\$ 24	\$ 548
Inventories	-	19	9	28
Total current assets	<u>259</u>	<u>284</u>	<u>33</u>	<u>576</u>
Noncurrent Assets:				
Capital Assets:				
Buildings and Improvements	-	-	376	376
Equipment	24	104	118	246
Less Accumulated Depreciation	<u>(24)</u>	<u>(88)</u>	<u>(489)</u>	<u>(601)</u>
Total noncurrent assets	<u>-</u>	<u>16</u>	<u>5</u>	<u>21</u>
Total assets	<u>\$ 259</u>	<u>\$ 300</u>	<u>\$ 38</u>	<u>\$ 597</u>
<b>Liabilities</b>				
Current:				
Accounts payable	\$ -	\$ 14	\$ 4	\$ 18
Accrued payroll and employee benefits	<u>1</u>	<u>45</u>	<u>3</u>	<u>49</u>
Total current liabilities	<u>1</u>	<u>59</u>	<u>7</u>	<u>67</u>
Noncurrent liabilities:				
Compensated absences	<u>5</u>	<u>52</u>	<u>28</u>	<u>85</u>
Total noncurrent liabilities	<u>5</u>	<u>52</u>	<u>28</u>	<u>85</u>
<b>Net Assets</b>				
Invested in capital assets, net of related debt	-	16	5	21
Unrestricted	<u>253</u>	<u>173</u>	<u>(2)</u>	<u>424</u>
Total net assets	<u>\$ 253</u>	<u>\$ 189</u>	<u>\$ 3</u>	<u>\$ 445</u>

**PINAL COUNTY**  
**Combining Statement of Revenues, Expenses, and Changes in Net Assets**  
**Nonmajor Enterprise Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Sheriff Inmate Services	Home Health	Fairgrounds	Total
<b>Operating Revenues</b>				
Charges for services	\$ -	\$ 3,009	\$ 259	\$ 3,268
Rental and miscellaneous	200	1	-	201
Total operating revenues	<u>200</u>	<u>3,010</u>	<u>259</u>	<u>3,469</u>
<b>Operating Expenses</b>				
Personal services	42	2,550	190	2,782
Supplies	16	45	74	135
Depreciation	1	15	7	23
Insurance	-	23	-	23
Repairs and maintenance	2	12	4	18
Communication	9	16	9	34
Professional services	2	76	96	174
Public utility service	-	10	61	71
Miscellaneous	11	25	73	109
Total operating expenditures	<u>83</u>	<u>2,772</u>	<u>514</u>	<u>3,369</u>
Operating Income (loss)	<u>117</u>	<u>238</u>	<u>(255)</u>	<u>100</u>
<b>Nonoperating revenues (expenses)</b>				
Intergovernmental	-	-	33	33
Interest on investments	3	1	-	4
Loss on sale of fixed assets	(4)	(2)	-	(6)
Sale of fixed assets	1	1	-	2
Total nonoperating revenue (expenses)	<u>-</u>	<u>-</u>	<u>33</u>	<u>33</u>
Net income (loss) before contributions and transfers	117	238	(222)	133
Capital contributions	-	3	-	3
Operating transfers in	-	90	335	425
Operating transfers out	(13)	-	(1)	(14)
Change in net assets	<u>104</u>	<u>331</u>	<u>112</u>	<u>547</u>
Net Assets, July 1, 2001	<u>149</u>	<u>(142)</u>	<u>(109)</u>	<u>(102)</u>
Net Assets, June 30, 2002	<u>\$ 253</u>	<u>\$ 189</u>	<u>\$ 3</u>	<u>\$ 445</u>

**PINAL COUNTY**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Sheriff Inmate Services	Home Health	Fair- gounds	Total
<b>Cash flows from operating activities</b>				
Receipts from customers	\$ 200	\$ 3,010	\$ 259	\$ 3,469
Receipts from federal and local agencies	-	-	33	33
Receipts from other funds and governments	-	158	-	158
Other receipts	-	2	-	2
Payments to suppliers	(41)	(207)	(312)	(560)
Payments to employees	(42)	(2,541)	(190)	(2,773)
Payments to other funds	-	(330)	(110)	(440)
Net cash provided (used) by operating activities	<u>117</u>	<u>92</u>	<u>(320)</u>	<u>(111)</u>
<b>Cash flows from noncapital financing activities</b>				
Transfers from other funds	-	90	335	425
Transfers to other funds	(13)	-	(1)	(14)
Net cash provided (used) by noncapital financing activities	<u>(13)</u>	<u>90</u>	<u>334</u>	<u>411</u>
<b>Cash flows from capital and related financing activities</b>				
Proceeds from the sale of fixed assets	<u>1</u>	<u>1</u>	<u>-</u>	<u>2</u>
Net cash provided by capital and related financing activities	<u>1</u>	<u>1</u>	<u>-</u>	<u>2</u>
<b>Cash flows from investing activities</b>				
Interest and investment income received	<u>3</u>	<u>1</u>	<u>-</u>	<u>4</u>
Net cash provided by investing activities	<u>3</u>	<u>1</u>	<u>-</u>	<u>4</u>
Net increase in cash and cash equivalents	108	184	14	306
Cash and cash equivalents, July 1, 2001	<u>151</u>	<u>81</u>	<u>10</u>	<u>242</u>
Cash and cash equivalents, June 30, 2002	<u>\$ 259</u>	<u>\$ 265</u>	<u>\$ 24</u>	<u>\$ 548</u>

(Continued)

**PINAL COUNTY**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
**Year Ended June 30, 2002**  
**(Continued)**

(Amounts expressed in thousands)

	<u>Sheriff Inmate Services</u>	<u>Home Health</u>	<u>Fair- gounds</u>	<u>Total</u>
Reconciliation of operating income (loss) to net cash provided (used) by operating activities:				
Operating income (loss)	\$ 117	\$ 238	\$ (255)	\$ 100
Adjustments to reconcile operating income (loss) to net cash provided (used) by operating activities:				
Depreciation expense	1	15	7	23
Federal and state grants	-	-	33	33
Due from other funds	-	31	-	31
Due from other governments	-	127	-	127
Other receivables	-	2	-	2
Inventories	-	(2)	2	-
Prepays	-	1	-	1
Increase in accounts payable	(1)	1	3	3
Accrued payroll and employee benefits	-	9	-	9
Due to other funds	-	(330)	(110)	(440)
Total adjustments	<u>-</u>	<u>(146)</u>	<u>(65)</u>	<u>(211)</u>
Net cash provided (used) by operating activities	<u>\$ 117</u>	<u>\$ 92</u>	<u>\$ (320)</u>	<u>\$ (111)</u>
Noncash investing, capital, and financing activities:				
Disposal of equipment	(21)	(8)	(10)	(39)
Elimination of accumulated depreciation related to disposal of equipment	17	6	10	33
Loss on disposal of equipment	4	2		6
Transfer of equipment from the General Fund		5		5
Additions to accumulated depreciation on the transfer of equipment from the General Fund.		(2)		(2)
Increase in contributed capital		(3)		(3)

**PINAL COUNTY**  
**Combining Statement of Fiduciary Net Assets**  
**Investment Trust Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Treasurer's Investment Pool	Individual Investment Accounts	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 87,264	\$ 1,762	\$ 89,026
Interest receivable	183	2	185
Total assets	87,447	1,764	89,211
<b>Liabilities</b>			
Accounts payable	78	-	78
Total liabilities	78	-	78
<b>Net Assets</b>			
Held in trust for investment participants	\$ 87,369	\$ 1,764	\$ 89,133

**PINAL COUNTY**  
**Combining Statement of Fiduciary Net Assets**  
**Agency Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Special Purpose	Other Agency	Total
<b>Assets</b>			
Cash and cash equivalents	\$ 2,121	\$ 1,784	\$ 3,905
Interest receivable	3,888	-	3,888
Total assets	\$ 6,009	\$ 1,784	\$ 7,793
<b>Liabilities</b>			
Deposits held for others	\$ 6,009	\$ 1,784	\$ 7,793

**PINAL COUNTY**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**Investment Trust Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	Treasurer's Investment Pool	Individual Investment Accounts	Total
<b>Additions</b>			
Contributions by participants	\$ 319,225	\$ 3	\$ 319,228
Interest on investments	2,156	39	2,195
Total additions	<u>321,381</u>	<u>42</u>	<u>321,423</u>
<b>Deductions</b>			
Distributions to participants	<u>322,181</u>	-	<u>322,181</u>
Total distributions	<u>322,181</u>	-	<u>322,181</u>
Change in net assets	(800)	42	(758)
Net Assets, July 1, 2001	<u>88,169</u>	<u>1,722</u>	<u>89,891</u>
Net Assets, June 30, 2002	<u>\$ 87,369</u>	<u>\$ 1,764</u>	<u>\$ 89,133</u>

**PINAL COUNTY**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	<u>Balance</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Balance</u> <u>June 30, 2002</u>
<b>Special Purpose:</b>				
Assets				
Cash and cash equivalents	\$ 1,230	\$ 1,147	\$ 256	\$ 2,121
Investments held by trustees	4,514	840	1,466	3,888
Total assets	<u>\$ 5,744</u>	<u>\$ 1,987</u>	<u>\$ 1,722</u>	<u>\$ 6,009</u>
Liabilities				
Deposits held for others	<u>\$ 5,744</u>	<u>\$ 1,987</u>	<u>\$ 1,722</u>	<u>\$ 6,009</u>
<b>Other Agency:</b>				
Assets				
Cash and cash equivalents	<u>\$ 2,562</u>	<u>\$ 21,166</u>	<u>\$ 21,944</u>	<u>\$ 1,784</u>
Liabilities				
Deposits held for others	<u>\$ 2,562</u>	<u>\$ 21,166</u>	<u>\$ 21,944</u>	<u>\$ 1,784</u>
<b>Total - All Agency Funds</b>				
Assets				
Cash and cash equivalents	\$ 3,792	\$ 22,313	\$ 22,200	\$ 3,905
Investments held by trustees	4,514	840	1,466	3,888
Total assets	<u>\$ 8,306</u>	<u>\$ 23,153</u>	<u>\$ 23,666</u>	<u>\$ 7,793</u>
Liabilities				
Deposits held for others	<u>\$ 8,306</u>	<u>\$ 23,153</u>	<u>\$ 23,666</u>	<u>\$ 7,793</u>

**PINAL COUNTY**  
**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule by Function and Activity**  
**June 30, 2002**

(Amounts expressed in thousands)

	2002	2001
Governmental funds capital assets:		
Land	\$ 2,401	\$ 2,122
Buildings	40,219	38,098
Machinery and equipment	34,648	33,612
Infrastructure	3,766	-
Construction in progress	3,456	63
Total governmental funds capital assets	\$ 84,490	\$ 73,895
Investments in governmental funds capital assets by source:		
General Fund	\$ 55,762	\$ 53,454
Special revenue funds	26,846	20,031
Capital projects funds	1,882	410
Total governmental funds capital assets	\$ 84,490	\$ 73,895

This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service fund is excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the statement of net assets.

**PINAL COUNTY**  
**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule by Function and Activity**  
**June 30, 2002**

(Amounts expressed in thousands)

	<u>Construction in Progress</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery &amp; Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
Board of Supervisors	\$ -	\$ 2,401	\$ 40,219	\$ 71	\$ -	\$ 42,691
Assessor	-	-	-	388	-	388
Attorney	-	-	-	540	-	540
Clerk of the Superior Court	-	-	-	269	-	269
Justices of the Peace	-	-	-	189	-	189
Recorder	-	-	-	807	-	807
Courts	-	-	-	400	-	400
Treasurer	-	-	-	406	-	406
Parks and Grounds Maintenance	-	-	-	20	-	20
Risk Management	-	-	-	3	-	3
Finance	-	-	-	135	-	135
Human Resources	-	-	-	57	-	57
Purchasing	-	-	-	19	-	19
Telecommunications	-	-	-	867	-	867
Management Info Services	-	-	-	1,858	-	1,858
Planning & Development	-	-	-	262	-	262
Elections	-	-	-	171	-	171
Internal Audit	-	-	-	2	-	2
	-	-	-	-	-	-
County Manager	-	-	-	51	-	51
Deputy County Manager	-	-	-	47	-	47
Assist Mngr Human Servs	-	-	-	65	-	65
Facilities Management	39	-	-	773	-	812
Public Defender	-	-	-	109	-	109
Sheriff	-	-	-	14	-	14
Flood Control District	-	-	-	302	-	302
Non-departmental	-	-	-	161	-	161
Airport Economic Development	-	-	-	15	-	15
	-	-	-	-	-	-
Cable Office	-	-	-	-	-	-
	-	-	-	-	-	-
<b>Total General Government</b>	<b>39</b>	<b>2,401</b>	<b>40,219</b>	<b>8,001</b>	<b>-</b>	<b>50,660</b>
Building Safety	-	-	-	250	-	250
Superior Court/Sheriff Constructio	1,219	-	-	-	-	1,219
Sheriff	-	-	-	5,971	-	5,971
Attorney	-	-	-	240	-	240
Juvenile Probation	-	-	-	436	-	436
Adult Probation	-	-	-	476	-	476
<b>Total Public Safety</b>	<b>1,219</b>	<b>-</b>	<b>-</b>	<b>7,373</b>	<b>-</b>	<b>8,592</b>
Nondepartmental	2,198	-	-	-	3,766	5,964
Highway	-	-	-	16,327	-	16,327
Emergency Services	-	-	-	15	-	15
<b>Total Highways and Streets</b>	<b>2,198</b>	<b>-</b>	<b>-</b>	<b>16,342</b>	<b>3,766</b>	<b>22,306</b>
Solid Waste	-	-	-	143	-	143
Waste Tire Grant	-	-	-	253	-	253
<b>Total Sanitation</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>396</b>	<b>-</b>	<b>396</b>

(Continued)

**PINAL COUNTY**  
**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule by Function and Activity**  
**June 30, 2002**  
(Continued)  
(Amounts expressed in thousands)

	<u>Construction in Progress</u>	<u>Land</u>	<u>Buildings</u>	<u>Machinery &amp; Equipment</u>	<u>Infrastructure</u>	<u>Total</u>
Adult Day Care	\$ -	\$ -	\$ -	\$ 210	\$ -	\$ 210
Air Quality	-	-	-	382	-	382
Animal Control	-	-	-	191	-	191
Health	-	-	-	618	-	618
Long Term Care AAA Case Mgmt	-	-	-	243	-	243
Medical Examiner	-	-	-	21	-	21
Mental Health	-	-	-	33	-	33
Total Health	<u>-</u>	<u>-</u>	<u>-</u>	<u>1,698</u>	<u>-</u>	<u>1,698</u>
Housing	-	-	-	307	-	307
Public Fiduciary	-	-	-	39	-	39
Total Welfare	<u>-</u>	<u>-</u>	<u>-</u>	<u>346</u>	<u>-</u>	<u>346</u>
Library	-	-	-	404	-	404
Total Culture & Recreation	<u>-</u>	<u>-</u>	<u>-</u>	<u>404</u>	<u>-</u>	<u>404</u>
Education-School Superintendent	-	-	-	88	-	88
Total Education	<u>-</u>	<u>-</u>	<u>-</u>	<u>88</u>	<u>-</u>	<u>88</u>
Total	<u>\$ 3,456</u>	<u>\$ 2,401</u>	<u>\$ 40,219</u>	<u>\$ 34,648</u>	<u>\$ 3,766</u>	<u>\$ 84,490</u>

**PINAL COUNTY**  
**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule of Changes by Function and Activity**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	<u>Balance</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2002</u>
Board of Supervisors	\$ 40,291	\$ 2,408	\$ 8	\$ -	\$ 42,691
Assessor	358	54	24	-	388
Attorney	500	47	7	-	540
Clerk of the Superior Court	291	-	17	(5)	269
Justices of the Peace	182	13	6	-	189
Recorder	771	45	9	-	807
Courts	398	16	13	(1)	400
Treasurer	360	48	2	-	406
Parks and Grounds Maint	21	-	1	-	20
Risk Management	3	-	-	-	3
Finance	118	23	6	-	135
Human Resources	47	6	-	4	57
Purchasing	19	-	-	-	19
Telecommunications	865	12	8	(2)	867
Management Info Services	1,703	148	24	31	1,858
Planning & Development	273	15	32	6	262
Elections	167	4	-	-	171
Internal Audit	4	-	2	-	2
County Manager	89	6	-	(44)	51
Deputy County Manager	51	-	2	(2)	47
Assist Mngr Human Servs	31	5	-	29	65
Facilities Management	825	86	99	-	812
Public Defender	115	-	6	-	109
Sheriff	14	-	-	-	14
Flood Control District	309	-	7	-	302
Non-departmental	5	156	-	-	161
Airport Economic Development	-	15	-	-	15
Cable Office	7	-	-	(7)	-
<b>Total General Government</b>	<u>47,817</u>	<u>3,107</u>	<u>273</u>	<u>9</u>	<u>50,660</u>
Building Safety	232	32	13	(1)	250
Superior Court/Sheriff Construction	-	1,219	-	-	1,219
Sheriff	6,090	655	778	4	5,971
Attorney	135	116	11	-	240
Juvenile Probation	405	49	18	-	436
Adult Probation	434	55	13	-	476
<b>Total Public Safety</b>	<u>7,296</u>	<u>2,126</u>	<u>833</u>	<u>3</u>	<u>8,592</u>
Nondepartmental	-	5,964	-	-	5,964
Highway	16,191	672	571	35	16,327
Emergency Services	15	-	-	-	15
<b>Total Highways and Streets</b>	<u>16,206</u>	<u>6,636</u>	<u>571</u>	<u>35</u>	<u>22,306</u>
Solid Waste	143	-	-	-	143
Waste Tire Grant	205	48	-	-	253
<b>Total Sanitation</b>	<u>348</u>	<u>48</u>	<u>-</u>	<u>-</u>	<u>396</u>

(Continued)

**PINAL COUNTY**  
**Capital Assets Used in the Operations of Governmental Funds**  
**Schedule of Changes by Function and Activity**  
**Year Ended June 30, 2002**  
(Continued)  
(Amounts expressed in thousands)

	<u>Balance</u> <u>July 1, 2001</u>	<u>Additions</u>	<u>Deletions</u>	<u>Transfers</u>	<u>Balance</u> <u>June 30, 2002</u>
Adult Day Care	\$ 164	\$ 44	\$ -	\$ 2	\$ 210
Air Quality	304	77	7	8	382
Animal Control	166	35	12	2	191
Health	661	131	39	(135)	618
Long Term Care AAA Case Mgmt	11	234	2	-	243
Medical Examiner	21	-	-	-	21
Mental Health	33	-	-	-	33
Total Health	<u>1,360</u>	<u>521</u>	<u>60</u>	<u>(123)</u>	<u>1,698</u>
Housing	338	20	55	4	307
Public Fiduciary	38	-	5	6	39
Total Welfare	<u>376</u>	<u>20</u>	<u>60</u>	<u>10</u>	<u>346</u>
Library	404	13	13	-	404
Total Culture & Recreation	<u>404</u>	<u>13</u>	<u>13</u>	<u>-</u>	<u>404</u>
Education-School Superintendent	88	-	-	-	88
Total Education	<u>88</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>88</u>
Total Governmental Funds	<u>\$ 73,895</u>	<u>\$ 12,471</u>	<u>\$ 1,810</u>	<u>\$ (66)</u>	<u>\$ 84,490</u>

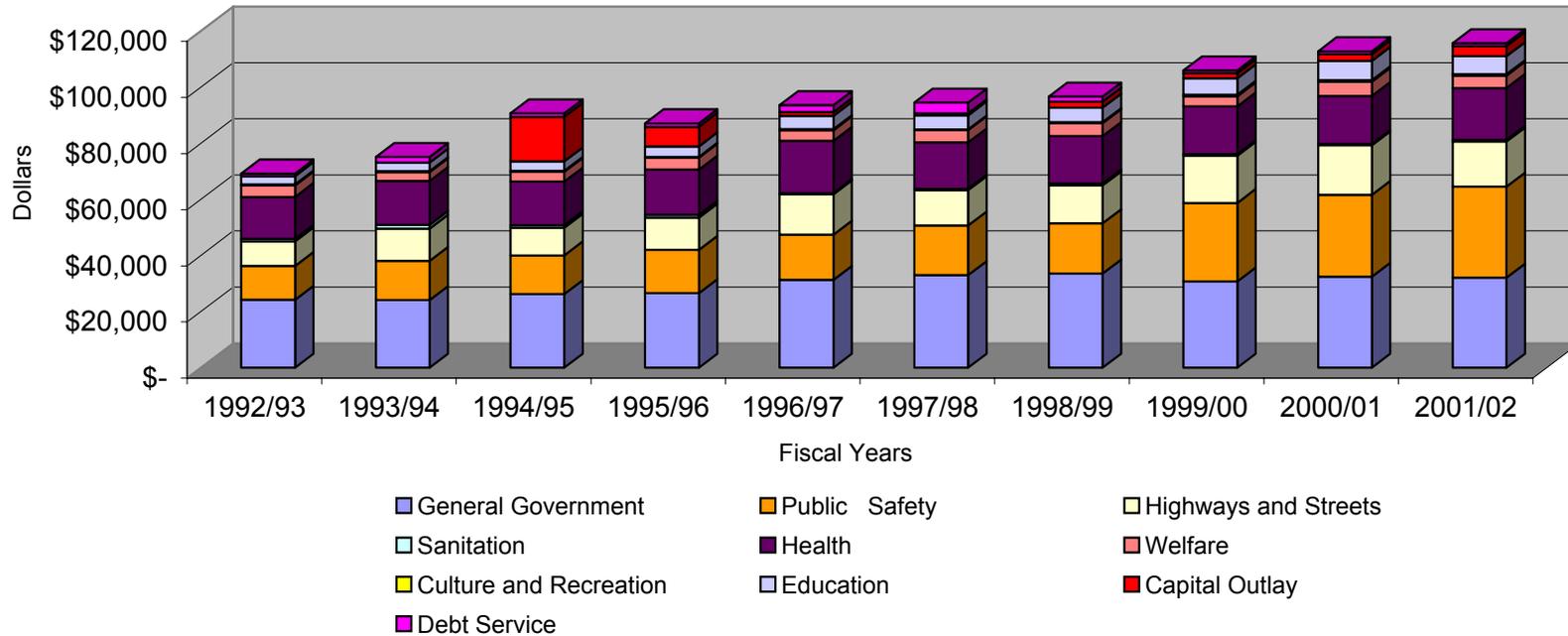
# Statistical Section



**PINAL COUNTY**  
**General Governmental Expenditures by Function**  
**Last Ten Fiscal Years**  
(Amounts expressed in thousands)

Fiscal Year	General Government	Public Safety	Highways and Streets	Sanitation	Health	Welfare	Culture and Recreation	Education	Capital Outlay	Debt Service	Total
1992/93	\$ 24,165	\$ 12,109	\$ 8,791	\$ 886	\$ 14,894	\$ 4,134	\$ 295	\$ 2,999	\$ -	\$ 906	\$ 69,179
1993/94	24,084	13,962	11,529	1,331	15,607	3,189	276	3,127	-	1,955	75,060
1994/95	26,256	13,752	9,880	870	15,540	3,527	359	3,299	15,922	1,236	90,641
1995/96	26,560	15,391	11,550	992	16,055	4,297	297	3,726	6,977	1,229	87,074
1996/97	31,243	16,131	14,453	375	18,664	3,742	356	4,730	1,396	2,481	93,571
1997/98	33,022	17,606	12,666	475	16,493	4,391	269	4,969	744	3,872	94,507
1998/99	33,524	17,956	13,434	711	16,868	4,636	324	5,237	2,151	1,762	96,603
1999/00	30,724	27,980	16,874	476	17,016	3,638	523	5,940	1,725	1,089	105,985
2000/01	32,428	29,182	17,639	446	17,173	4,989	545	6,940	2,324	1,093	112,759
2001/02	32,064	32,449	16,125	495	18,558	4,400	526	6,391	3,576	1,088	115,672

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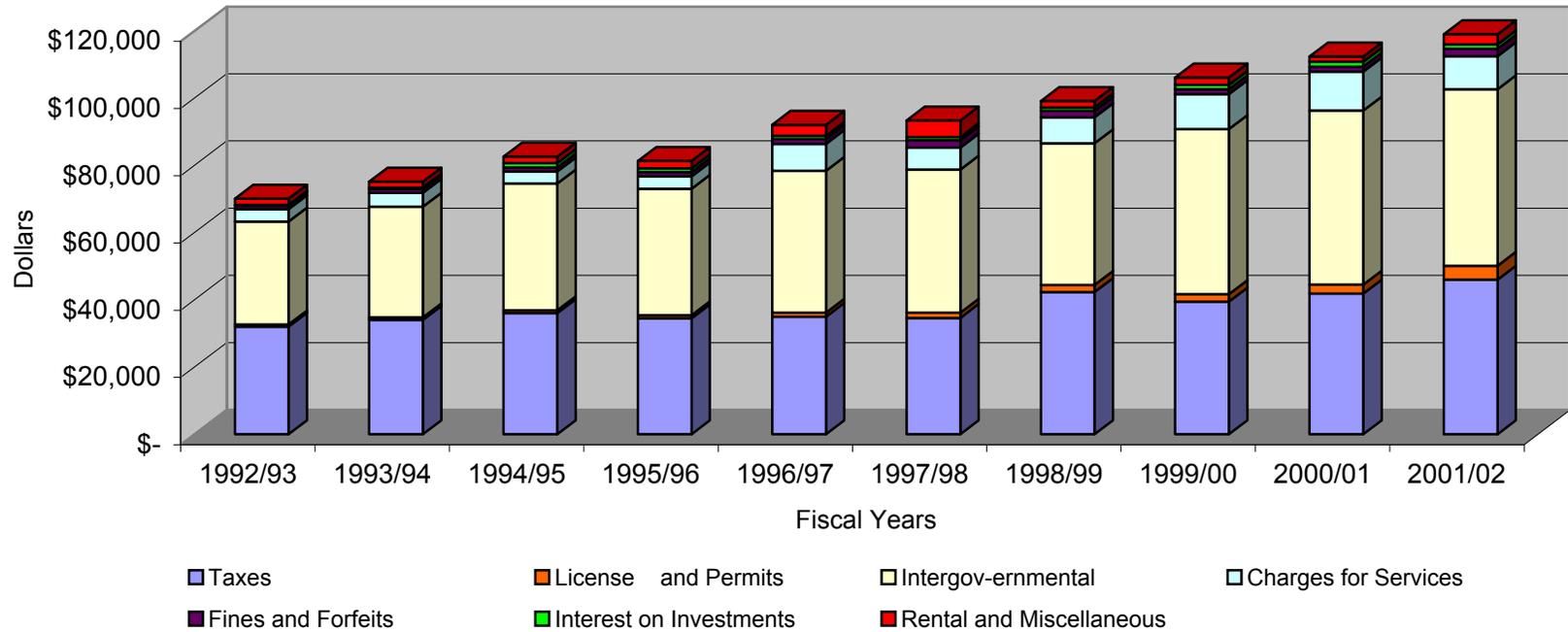


**PINAL COUNTY**  
**General Governmental Revenues by Source**  
**Last Ten Fiscal Years**

(Amounts expressed in thousands)

Fiscal Year	Taxes	License and Permits	Intergovernmental	Charges for Services	Fines and Forfeits	Interest on Investments	Rental and Miscellaneous	Total
1992/93	\$ 31,987	\$ 634	\$ 30,688	\$ 3,660	\$ 960	\$ 335	\$ 1,790	\$ 70,054
1993/94	34,024	758	32,919	4,127	1,088	450	1,761	75,127
1994/95	36,042	817	37,694	3,616	1,233	1,209	2,007	82,618
1995/96	34,491	924	37,598	3,657	1,307	1,082	2,271	81,330
1996/97	34,961	1,148	42,254	8,032	1,465	878	3,292	92,030
1997/98	34,612	1,491	42,646	6,490	2,206	940	4,983	93,368
1998/99	42,315	2,130	42,114	7,740	1,886	1,021	1,917	99,123
1999/00	39,477	2,176	49,081	10,473	1,473	1,244	2,205	106,129
2000/01	41,835	2,648	51,778	11,653	1,472	1,451	1,523	112,360
2001/02	45,983	4,139	52,491	9,889	2,228	1,267	3,060	119,057

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**PINAL COUNTY**  
**Property Tax Levies and Collections**  
**Last Ten Fiscal Years**

(Amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Total Tax Levy</u>	<u>Current Tax Collections</u>	<u>Percent of Levy Collected</u>	<u>Delinquent Tax Collections</u>	<u>Total Tax Collections</u>	<u>Total Collections as Percentage of Total Tax Levy</u>
1992/93	\$ 23,826	\$ 19,892	83.49%	\$ 2,187	\$ 22,079	92.67%
1993/94	23,592	20,191	85.58%	1,441	21,632	91.69%
1994/95	23,168	20,854	90.01%	1,416	22,270	96.12%
1995/96	24,421	22,638	92.70%	1,206	23,844	97.64%
1996/97	25,208	22,438	89.01%	1,425	23,863	94.66%
1997/98	26,987	23,150	85.78%	1,147	24,297	90.03%
1998/99	25,778	22,568	87.55%	1,393	23,961	92.95%
1999/00	29,432	24,620	83.65%	1,095	25,715	87.37%
2000/01	30,365	26,255	86.46%	1,357	27,612	90.93%
2001/02	32,214	29,223	90.72%	1,661	30,884	95.87%

Source: County financial records

**PINAL COUNTY**  
**Assessed and Estimated Actual Value of Taxable Property**  
**Last Ten Fiscal Years**  
(Amounts expressed in thousands)

Fiscal Year	Type	Assessed Value	Estimated Actual Value	Percent of Assessed Value to Estimated Actual Value
1992/93	Primary	\$ 559,036	\$ 3,121,419	17.9%
	Secondary	572,046	3,194,059	17.9%
1993/94	Primary	570,983	3,212,344	17.8%
	Secondary	578,335	3,253,704	17.8%
1994/95	Primary	564,820	3,257,525	17.3%
	Secondary	573,273	3,306,271	17.3%
1995/96	Primary	570,577	3,542,745	16.1%
	Secondary	574,616	3,572,832	16.1%
1996/97	Primary	568,158	3,598,124	15.8%
	Secondary	576,217	3,653,645	15.8%
1997/98	Primary	582,077	3,986,092	14.6%
	Secondary	587,671	4,024,673	14.6%
1998/99	Primary	582,220	4,418,579	13.2%
	Secondary	587,977	4,461,518	13.2%
1999/00	Primary	639,663	4,470,359	14.3%
	Secondary	671,060	4,702,204	14.3%
2000/01	Primary	701,712	4,945,907	14.2%
	Secondary	738,563	5,222,710	14.1%
2001/02	Primary	816,900	5,965,000	13.7%
	Secondary	863,865	6,313,770	13.7%

Source: County assessment records

**PINAL COUNTY**  
**Property Tax Rates - Direct and Overlapping Governments**  
**Last Ten Fiscal Years**

Fiscal Year	Type	County	Cities and Towns	School Districts	Special Districts	State	Total
1992/93	Primary	\$ 4.3237	\$ 8.4157	\$66.8402	\$ -	\$ 3.3600	\$82.9396
	Secondary	0.1663	0.3253	23.0081	60.1788	-	83.6785
	Total	<u>4.4900</u>	<u>8.7410</u>	<u>89.8483</u>	<u>60.1788</u>	<u>3.3600</u>	<u>166.6181</u>
1993/94	Primary	4.1937	8.6864	67.4960	-	3.3600	83.7361
	Secondary	0.1663	0.4212	23.6819	69.9097	-	94.1791
	Total	<u>4.3600</u>	<u>9.1076</u>	<u>91.1779</u>	<u>69.9097</u>	<u>3.3600</u>	<u>177.9152</u>
1994/95	Primary	4.1637	8.5143	69.2409	-	3.3600	85.2789
	Secondary	0.1470	0.3873	22.1549	65.7856	-	88.4748
	Total	<u>4.3107</u>	<u>8.9016</u>	<u>91.3958</u>	<u>65.7856</u>	<u>3.3600</u>	<u>173.7537</u>
1995/96	Primary	4.1637	10.4719	70.4744	-	3.3600	88.4700
	Secondary	0.1470	0.3604	24.2368	68.4224	-	93.1666
	Total	<u>4.3107</u>	<u>10.8323</u>	<u>94.7112</u>	<u>68.4224</u>	<u>3.3600</u>	<u>181.6366</u>
1996/97	Primary	4.1637	13.6340	73.3399	-	2.7300	93.8676
	Secondary	0.1470	0.3651	24.4707	67.6145	-	92.5973
	Total	<u>4.3107</u>	<u>13.9991</u>	<u>97.8106</u>	<u>67.6145</u>	<u>2.7300</u>	<u>186.4649</u>
1997/98	Primary	4.4532	16.1543	71.8948	-	2.7300	95.2323
	Secondary	0.1470	0.3194	25.8286	79.0232	-	105.3182
	Total	<u>4.6002</u>	<u>16.4737</u>	<u>97.7234</u>	<u>79.0232</u>	<u>2.7300</u>	<u>200.5505</u>
1998/99	Primary	4.1416	17.5868	70.3120	-	3.2300	95.2704
	Secondary	0.1477	0.0030	29.7048	61.4624	-	91.3179
	Total	<u>4.2893</u>	<u>17.5898</u>	<u>100.0168</u>	<u>61.4624</u>	<u>3.2300</u>	<u>186.5883</u>
1999/00	Primary	4.4532	17.3758	70.6139	-	3.1871	95.6300
	Secondary	0.1470	0.0256	28.4242	63.1983	-	91.7951
	Total	<u>4.6002</u>	<u>17.4014</u>	<u>99.0381</u>	<u>63.1983</u>	<u>3.1871</u>	<u>187.4251</u>
2000/01	Primary	4.4532	17.2831	69.5377	-	3.1388	94.4128
	Secondary	0.1470	0.0223	36.3400	64.8957	-	101.4050
	Total	<u>4.6002</u>	<u>17.3054</u>	<u>105.8777</u>	<u>64.8957</u>	<u>3.1388</u>	<u>195.8178</u>
2001/02	Primary	4.4532	17.2301	66.7009	-	2.5621	90.9463
	Secondary	0.1470	-	35.8172	67.0045	-	102.9687
	Total	<u>4.6002</u>	<u>17.2301</u>	<u>102.5181</u>	<u>67.0045</u>	<u>2.5621</u>	<u>193.9150</u>

Source: County tax records

Note: All tax rates are per \$100 assessed valuation

**PINAL COUNTY**  
**Principal Taxpayers**  
**June 30, 2002**

(Amounts expressed in thousands)

Taxpayer	Assessed Value	Percent of Total Value
Arizona Public Service Company (T&D)	\$ 31,977	3.70%
ASARCO Inc. (Groupo Mexico)	15,206	1.76%
Qwest Corporation	14,983	1.74%
CCA Prison Realty of America	12,610	1.46%
BHP Copper Inc.	10,750	1.24%
SFPP LP Kinder Morgan Energy Partners	8,292	0.96%
Southwest Gas Corp.	8,222	0.95%
Arizona Water Co.	8,107	0.94%
El Paso Natural Gas Co.	7,408	0.86%
Arizona Public Service Company	5,597	0.65%
Total	<u>\$ 123,152</u>	<u>14.26%</u>
Total Assessed Value	<u><u>\$ 863,865</u></u>	

Source: County Tax Records

**PINAL COUNTY**  
**Special Assessment Billings and Collections**  
**Last Ten Fiscal Years**

(Amounts expressed in thousands)

Fiscal Year	Current Assessments Due	Assessments Collected	Ratio of Collections to Amount Due	Total Outstanding Assessments
1992/93	\$ 1,166	\$ 1,150	98.6%	\$ 215
1993/94	1,254	1,229	98.0%	240
1994/95	1,024	1,020	99.6%	244
1995/96	1,044	1,066	102.1%	222
1996/97	1,125	947	84.2%	232
1997/98	990	810	81.8%	187
1998/99	955	881	92.3%	201
1999/00	955	869	91.0%	218
2000/01	1,024	1,008	98.4%	104
2001/02	1,095	930	84.9%	81

Source: County financial and tax records

**PINAL COUNTY**  
**Computation of Legal Debt Margin**  
**Year Ended June 30, 2002**  
(Amounts expressed in thousands)

	<b>Assessed Valuation</b>	
Value of taxable property		\$ 936,966
Less exempt property		73,101
Assessed Valuation		<u>\$ 863,865</u>

**Special Improvement Legal Debt Margin**

Debt limit 20% of assessed value	\$ 172,773
Amount of debt applicable to debt limit:	
Total bonded debt	5,405
Legal debt margin, available for special projects	<u>\$ 167,368</u>

**General Legal Debt Limit**

Debt limit 6% of assessed valuation	\$ 51,832
Amount of debt applicable to debt limit:	
Total bonded debt	-
Legal debt margin, available for other projects	<u>\$ 51,832</u>

**PINAL COUNTY**  
**Ratio of Net General Bonded Debt to**  
**Assessed Value and Net Bonded Debt Per Capita**  
**Last Ten Fiscal Years**  
(Amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Population</u>	<u>Assessed Value</u>	<u>Gross Bonded Debt</u>	<u>Less Debt Service Funds</u>	<u>Net Bonded Debt</u>	<u>Ratio of Net Bonded Debt to Assessed Value</u>	<u>Net Bonded Debt Per Capital</u>
1992/93	127	\$ 572,046	\$ 9,999	\$ 1,073	\$ 8,926	1.56	\$ 70.28
1993/94	134	578,335	10,025	426	9,599	1.66	71.63
1994/95	139	573,273	9,710	254	9,456	1.65	68.03
1995/96	141 *	576,476	9,203	232	8,971	1.56	63.62
1996/97	144 *	574,586	8,222	597	7,625	1.33	52.95
1997/98	150 *	587,671	7,710	194	7,516	1.28	50.11
1998/99	158 *	587,977	7,780	241	7,539	1.28	47.72
1999/00	180	671,060	7,050	164	6,886	1.03	38.26
2000/01	189 *	738,563	6,240	247	5,993	0.81	31.71
2001/02	192 *	863,865	5,405	180	5,225	0.60	27.21

\* Estimated

Source: Arizona Department of Economic Security Population Statistics Department, County assessment records, and Audited Financial Statements/Notes to Financial Statements

**PINAL COUNTY**  
**Ratio of Annual Debt Service Expenditures for General Bonded Debt to**  
**Total General Governmental Expenditures**  
**Last Ten Fiscal Years**  
(Amounts expressed in thousands)

Fiscal Year	Principal	Interest	Total Debt Service	Total General Expenditures	Ratio of Debt Service to General Expenditures
1992/93	\$ -	\$ 906	\$ 906	\$ 69,179	1.31
1993/94	998	957	1,955	75,060	2.60
1994/95	-	1,236	1,236	90,641	1.36
1995/96	482	746	1,228	87,074	1.41
1996/97	1,498	983	2,481	93,571	2.65
1997/98	3,012	859	3,871	94,507	4.10
1998/99	530	314	844	96,603	0.87
1999/00	730	359	1,089	105,985	1.03
2000/01	810	283	1,093	112,759	0.97
2001/02	835	253	1,088	115,672	0.94

Source: Arizona Department of Economic Security Population Statistics Department, County assessment records, and Audited Financial Statements/Notes to Financial Statements

**PINAL COUNTY**  
**Computation of Overlapping Debt**  
**June 30, 2002**  
(Amounts expressed in thousands)

	<u>Net Debt Outstanding</u>	<u>Percentage Applicable to Pinal County</u>	<u>Amount Applicable to Pinal County</u>
Cities and Towns:	\$ -	0%	\$ -
Primary School Districts:			
Elementary School Districts	\$ 24,365		
Unified School Districts	23,570		
Union High School Districts	57,430		
Pinal County Community College Districts	915		
Total School Districts	<u>\$ 106,280</u>	100%	\$ 106,280
Special Assessment Districts:			
Irrigation Districts	\$ 24,417		
Maricopa Rural Road Improvement	6,240		
Sanitary Districts	229		
Total Special Assessment Districts	<u>\$ 30,886</u>	100%	\$ 30,886
 Total overlapping general obligation bonded debt	 <u><u>\$ 137,166</u></u>		

**PINAL COUNTY**  
**Demographic Statistics**  
**Total General Governmental Expenditures**  
**Last Ten Fiscal Years**  
(Amounts expressed in thousands)

<u>Fiscal Year</u>	<u>Population</u>	<u>Per Capita Income</u>	<u>School Enrollment</u>	<u>Unemployment Rate</u>
1992/93	127	\$ 13	24	6.5%
1993/94	134	14	24	5.9%
1994/95	139	15	24	5.0%
1995/96	141	15	26	5.3%
1996/97	144	15	N/A	5.0%
1997/98	150	16	N/A	4.3%
1998/99	158	16	N/A	3.8%
1999/00	180	16	25	3.6%
2000/01	189	N/A	25	4.1%
2001/02	192	N/A	26	5.1%

Source: Arizona Department of Economic Security Population Statistics Department, County assessment records, and Audited Financial Statements/Notes to Financial Statements

**PINAL COUNTY**  
**Construction, Bank Deposits, and Property Value Statistics**  
**Last Ten Fiscal Years**

(Amounts expressed in thousands)

Fiscal Year	Nonresidential Construction <sup>1</sup>		Residential Construction <sup>1</sup>		Bank Deposits (rounded to 1,000) <sup>2</sup>	Property Values <sup>3</sup>		
	# of Permits	Value	# of Units	Value	Value	Commercial	Residential	Nontaxable
1992/93	132	\$ 4,235	555	\$ 44,409	\$ 531,600	\$ 1,835,925	\$ 1,440,420	\$ 407,918
1993/94	140	14,856	593	48,092	527,209	2,056,311	1,599,098	166,420
1994/95	170	28,465	677	53,199	532,824	1,769,359	1,754,089	485,850
1995/96	29	13,840	660	53,973	549,496	2,061,857	1,876,207	172,178
1996/97	126	16,294	964	87,007	478,760	2,045,232	2,002,867	180,970
1997/98	232	17,333	1,034	117,875	522,172	2,110,386	2,163,865	134,042
1998/99	360	74,895	1,709	180,093	635,868	2,385,922	2,549,044	183,817
1999/00	401	19,660	1,536	182,199	613,035	2,308,371	2,924,088	175,416
2000/01	422	29,354	1,679	192,583	675,065	2,445,616	3,320,306	177,972
2001/02	518	34,700	2,719	294,070	566,747	2,509,342	4,265,604	146,684

Source: 1) County building records; 2) Arizona Bankers Association; and 3) County Assessor's Office

**PINAL COUNTY**  
**Major Employers**  
**June 30, 2002**

(Amounts expressed in thousands)

Name	Business or Service	Employees <sup>1</sup>
State of Arizona	State Prison	2,950
Corrections Corporation of America	Private prison	1,202
TRW Inc.	Manufacturing airbags	1,700
Pinal County	Local Government	1,385
ASARCO (Groupo Mexico)	Mining	900
Casa Grande Regional Hospital	Hospital and health care	790
Casa Grande Elementary School District	Education	625
Desert Valley Care Center	Hospital and health care	520
Hexcel Corporation	Honeycomb manufacturing	500
Arch Chemicals	Chemicals	400
Frito Lay Inc.	Snack foods	400
Mobile Mini	Storage units	400
Abbot Laboratories/Ross Products	Infant formula	350
Casa Grande High School District	Education	240
City of Casa Grande	Local Government	240
Eloy Elementary School District	Education	230
BhP Copper	Smelting and refining copper	218
Casa Grande Valley Newspapers, Inc.	Newspapers and publishing	200
Mulay Plastics, Inc.	Plastic products	200
City of Apache Junction	Local Government	190
Westile, Inc	Concrete roof tiles	120
City of Eloy	Local Government	115
Flying J. Truck stop	Truck Stop - Restaurant	100
K-Mart	Retail shopping	100
Palm Harbor Homes	Manufactured homes	100
PDM Strocal, Inc.	Fabricates and erects structural steel	100
Truck stop of America	Truck Stop	100

<sup>1</sup>Estimated number of full-time equivalent employees

Source: *The 2001 Arizona Industrial Directory*, The Phoenix Chamber of Commerce, The Arizona Department of Commerce, an individual employer survey, and the various chambers of commerce and economic development agencies located within the County

**PINAL COUNTY**  
**Non-Agricultural Employment Structure**  
**June 30, 2002**

<u>Type of Employment</u>	<u>No. of Employees</u>	<u>Employees<sup>1</sup></u>
Government	14,850	38.6%
Manufacturing	3,175	8.2%
Mining and Quarrying	1,350	3.5%
Construction	1,550	4.0%
Transportation, Communication, and Public Utilities	775	2.0%
Trade	7,875	20.5%
Finance, Insurance, and Real Estate	800	2.1%
Services and Miscellaneous	<u>8,100</u>	<u>21.1%</u>
Total	<u><u>38,475</u></u>	<u><u>100%</u></u>

Source: Arizona Department of Commerce