



# Comprehensive Annual Financial Report



Lake Pleasant  
Regional Park



Cave Creek  
Recreation Area



White Tank Mountain  
Regional Park



McDowell Mountain  
Regional Park



Estrella Mountain  
Regional Park



Utery Mountain  
Recreation Area

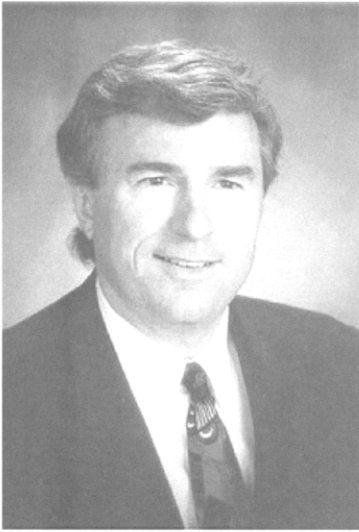


San Tan Mountain  
Regional Park

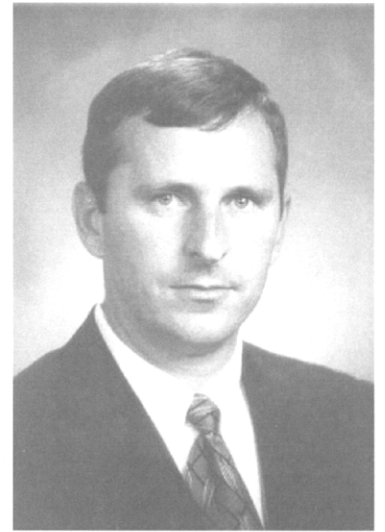
Fiscal Year Ended June 30, 1999  
Phoenix, Arizona



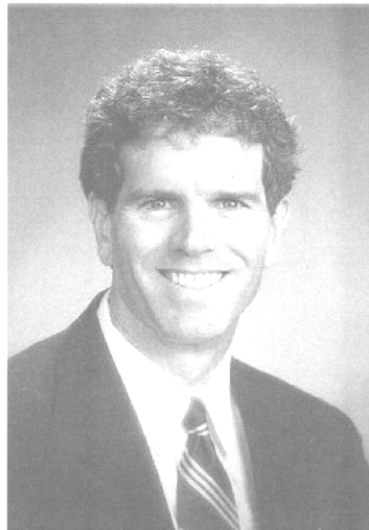
# Board of Supervisors



Don Stapley  
Member



Andrew Kunasek  
Member



Fulton Brock  
Chairman



Janice K. Brewer  
Member



Mary Rose Garrido Wilcox  
Member

## *INTRODUCTORY SECTION*

Table Of Contents

Listing Of Maricopa County Officials

Organizational Charts

Letter Of Transmittal

Certificate Of Achievement For Excellence  
In Financial Reporting

# Comprehensive Annual Financial Report

Maricopa County  
Phoenix, Arizona

For The Fiscal Year  
July 1, 1998 to June 30, 1999



Prepared By

Department of Finance

Tom Manos, Chief Financial Officer



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# Comprehensive Annual Financial Report

## Table of Contents

For the Fiscal Year Ended June 30, 1999

---

	<u>Page</u>
<b>Introductory Section</b>	
Table of Contents	i
Maricopa County Officials	v
Organizational Charts	vi
Letter of Transmittal	viii
Certificate of Achievement for Excellence in Financial Reporting	xviii
<b>Financial Section</b>	
<b>Independent Auditors' Report</b>	<b>1</b>
<b>Maricopa County Audit Committee Letter</b>	<b>3</b>
<b>General Purpose Financial Statements:</b>	
Combined Balance Sheet - All Fund Types And Account Groups	8
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - All Governmental Fund Types And Expendable Trust Fund	10
Combined Statement Of Revenues, Expenditures And Changes In Fund Balances - Budget And Actual - General, Special Revenue, Debt Service And Capital Projects Funds	12
Combined Statement Of Revenues, Expenses And Changes In Fund Equity - All Proprietary Fund Types	14
Combined Statement Of Cash Flows - All Proprietary Fund Types	15
Combining Statement Of Changes In Net Assets - Investment Trust Funds	16
Notes to the General Purpose Financial Statements:	
Note 1 Summary Of Significant Accounting Policies	19
Note 2 Reporting Changes	25
Note 3 Individual Fund Deficits	26
Note 4 Deposits And Investments	26
Note 5 County Treasurer's Investment Pool	28
Note 6 Accounts Receivable	29
Note 7 Property Taxes Receivable	29
Note 8 Due From Other Governmental Units	30
Note 9 Changes In General Fixed Assets	30
Note 10 Proprietary Fund Property, Plant And Equipment	31
Note 11 Employee Compensation Payable	31
Note 12 Long-Term Obligations	32
Note 13 Obligations Under Leases	37
Note 14 Municipal Landfill Closure And Postclosure Care Costs	39
Note 15 Risk Management	40
Note 16 Contingent Liabilities	40
Note 17 Contributed Capital	41
Note 18 Patient Service Revenue	41
Note 19 Residual Equity Transfers	42
Note 20 Interfund Receivables, Payables, And Transfers	42
Note 21 Budgetary Basis of Accounting	44
Note 22 Disproportionate Share Settlement	44
Note 23 Segment Information On Enterprise Funds	45
Note 24 Excess of Expenditures Over Budget In Individual Funds	45



**Table of Contents (Continued)**  
 For the Fiscal Year Ended June 30, 1999

---

	<u>Page</u>
<b>Notes to the General Purpose Financial Statements: (Continued)</b>	
Note 25 Construction and Other Significant Commitments	46
Note 26 Employee Retirement Plans	46
Note 27 Other Post-Employment Benefits	50
<b>Required Supplemental Information</b>	
Year 2000 Disclosure	53
<b>Combining, Individual Fund And Account Group Statements And Schedules</b>	
<b>General Fund:</b>	
Schedule Of Expenditures – Budget And Actual	57
<b>Special Revenue Funds:</b>	
Description Of All Special Revenue Funds	61
Combining Balance Sheet	66
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances	78
Statement Of Revenues, Expenditures And Changes In Fund Balances -	
Budget And Actual: Transportation	90
Flood Control	91
Adult Probation Grants	92
Human Services Grants	93
Public Health	94
Air Pollution	95
Juvenile Court Grants	96
CDBG Housing Trust	97
Library	98
Stadium District	99
Bank One Ballpark Operations	100
Animal Control	101
Adult Probation Services	102
Child Support Automation	103
Child Support Enhancement	104
Children's Issues Education	105
Clerk of Court Grants	106
Conciliation Court Special	107
Correctional Health Grants	108
County Attorney Grants	109
County Attorney Special	110
Court Automation	111
Document Retrieval	112
Domestic Relations Education	113
Economic Development	114
Emergency Management	115
Expedited Child Support	116
Housing Department	117
Jail Operations	118
Justice Court Grants	119
Justice Court Judicial Enhancement	120
Juvenile Probation	121
Juvenile Restitution	122

## Table of Contents (Continued)

For the Fiscal Year Ended June 30, 1999

---

	<u>Page</u>
<b>Special Revenue Funds (Continued):</b>	
Law Library	123
Old Courthouse	124
Palo Verde	125
Parks & Recreation Grants	126
Parks Enhancement	127
Parks Souvenir	128
Parks Lake Pleasant	129
Planning Grants	130
Probate Programs	131
Public Defender Grants	132
Public Defender Training	133
Public Health Pharmacy	134
Recorder's Surcharge	135
Research and Reporting	136
RICO	137
Sheriff Aviation	138
Sheriff Donations	139
Sheriff Grants	140
Sheriff Inmate Health Services	141
Sheriff Special Funding	142
Superior Court Grants	143
Superior Court Judicial Enhancement	144
Superior Court Special	145
Waste Tire Program	146
<b>Debt Service Funds:</b>	
Combining Balance Sheet	149
Combining Statement of Revenues, Expenditures And Changes In Fund Balances	150
Statement Of Revenues, Expenditures And Changes In Fund Balances -	
Budget and Actual: General Obligation Fund	151
Stadium District	152
<b>Capital Projects Funds:</b>	
Combining Balance Sheet	156
Combining Statement Of Revenues, Expenditures And Changes In Fund Balances	158
Statement Of Revenues, Expenditures And Changes In Fund Balances -	
Budget And Actual: Bond Funds	160
Major League Stadium	161
Bank One Ballpark Project Reserve	162
Jail Construction Fund	163
Intergovernmental Funds	164
Schedule Of Capital Projects - Budget And Actual	165
<b>Enterprise Funds:</b>	
Combining Balance Sheet	172
Combining Statement Of Revenues, Expenses And Changes In Fund Equity	174
Combining Statement Of Cash Flows	176
Schedule Of Operating Expenses By Department - Medical Center	178



**Table of Contents (Continued)**  
 For the Fiscal Year Ended June 30, 1999

---

	Page
<b>Internal Service Funds:</b>	
Combining Balance Sheet	182
Combining Statement Of Revenues, Expenses And Changes In Fund Equity	184
Combining Statement Of Cash Flows	186
<b>Trust And Agency Funds:</b>	
Combining Balance Sheet – All Trust And Agency Funds	192
Combining Schedule Of Changes In Assets And Liabilities – All Agency Funds	194
Combining Statement Of Net Assets – Investment Trust Funds	195
<b>General Fixed Assets Account Group:</b>	
Schedule Of General Fixed Assets By Function And Activity	199
Schedule Of Changes In General Fixed Assets By Function And Activity	201
<b>General Long-Term Debt Account Group:</b>	
Comparative Balance Sheets	205

***Statistical Section***

General Revenue By Source - Last Ten Fiscal Years	209
Schedule Of Expenditures/Expenses By Function - Last Ten Fiscal Years	210
Tax Revenues By Source - Last Ten Fiscal Years	211
Property Tax Levies And Collections - Last Ten Fiscal Years	212
Property Tax Levies - All Jurisdictions - Last Ten Fiscal Years	213
Assessed Value And Current Market Value Of All Taxable Property - Last Ten Fiscal Years	214
Property Value, Construction And Bank Deposits - Last Ten Fiscal Years	215
Property Tax Rates And Tax Levies - Direct And Overlapping Governments - All County	216
Property Tax Rates And Tax Levies - Direct And Overlapping Governments - County	217
Comparative Ratio Of Bonded Debt To Assessed Values And Bonded Debt Per Capita -	218
Computation Of Direct And Overlapping General Obligation Bonded Debt	219
Schedule Of Legal Debt Limit	220
Ratio Of Annual General Obligation Debt Service Requirements For General Bonded Debt To Total General Expenditures - Last Ten Fiscal Years	221
Revenue Bond Coverage – Maricopa County Stadium District	222
Special Assessment Billings And Collections - Last Ten Fiscal Years	223
Principal Taxpayers	224
Schedule Of Insurance In Force	225
Salaries And Blanket Bond Of Elected County Officials	227
Cactus League Attendance	228
Miscellaneous Statistical Data	229
Narrative Information Regarding Cover	234

**Maricopa County Officials**

**BOARD OF SUPERVISORS**

Fulton Brock, Chairman, District 1

Don Stapley, District 2

Andrew Kunasek, District 3

Janice K. Brewer, District 4

Mary Rose Garrido Wilcox, District 5



**COUNTY ADMINISTRATIVE OFFICER**

David R. Smith

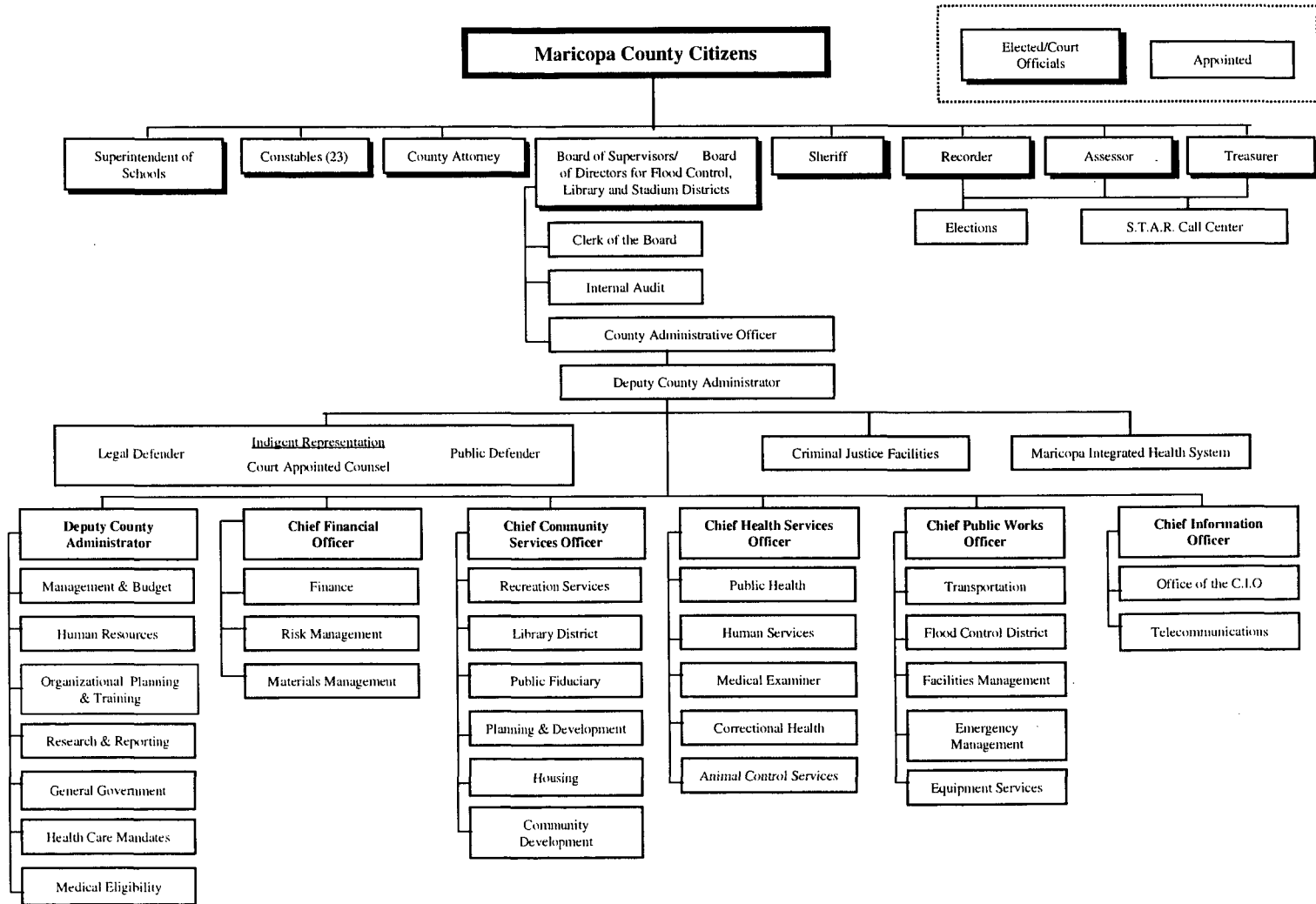


**CHIEF FINANCIAL OFFICER**

Tom Manos

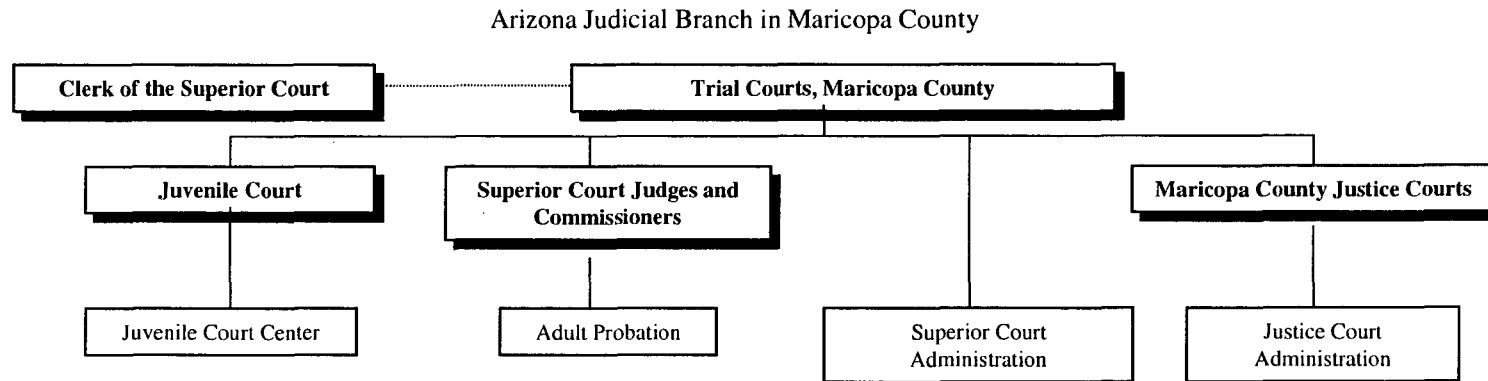


# Organizational Charts



## Organizational Charts (Continued)

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Office of the  
County Administrative Officer



Financial Resources  
Management

October 22, 1999

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

It is our pleasure to submit to you the Comprehensive Annual Financial Report of Maricopa County for the year ended June 30, 1999. This report has been prepared in conformance with generally accepted accounting principles as prescribed in pronouncements of the Governmental Accounting Standards Board (GASB). It is a comprehensive presentation of the County's financial and operating activities during the past fiscal year. Responsibility for both the accuracy of the data and the completeness and fairness of the presentation, including all disclosures, rests with the management of Maricopa County. We believe the data, as presented, is accurate in all material aspects; that it is shown in a manner designed to present fairly the financial position and results of operations of the various funds and account groups of the County.

### **Financial Statement Presentation**

This report is presented in three sections: the introduction, the financial section and the statistical and economic data. The introductory section includes the table of contents, a list of principal Maricopa County officials, the organizational chart, this transmittal letter, and the Certificate of Achievement for Excellence in Financial Reporting. This section is intended to give the reader of the financial report some basic background about the governmental unit as a whole. The Financial Section includes the auditor's report, the general purpose financial statements, including the notes, Year 2000 Compliance, and the combining statements for all funds and account groups. The statistical and economic data section includes various schedules and information regarding the finances, and demographics of the County.

### **The Reporting Entity**

The financial reporting entity includes all the funds and account groups of the primary government (Maricopa County), as well as its' component units. Component units are legally separate entities for which the primary government is financially accountable. Blended component units, although legally separate entities, are, in substance, part of the primary government's operations and are included as part of the primary government. Accordingly, the Maricopa County Flood Control District, Stadium District, Library District and various improvement districts are reported as part of the governmental fund types of the primary government.

There are various school districts, irrigation districts, and fire districts within Maricopa County governed by independently elected boards. The financial statements of such districts are not included in this report except to reflect amounts held in an agency capacity by the County Treasurer. The reporting entity is further described in Note 1 to the financial statements.

## **Economic Condition and Outlook**

Maricopa County is the fastest growing county in the nation. It is located in the central portion of the state with 9,222 square miles, making it the 14<sup>th</sup> largest county in the United States. It is also home to the nation's largest parks system measuring over 116,000 acres.

Its main economic sectors include services, trade, government, construction and manufacturing. According to a survey by the Travel Industry Association of America, Arizona is ranked 5<sup>th</sup> in the top 10 destinations for winter vacations.

Maricopa County's robust economy continues to expand. The County's outlook remains positive and growth appears to cover all aspects of the economy. In the eight years since the beginning of the 1990's, the County's population grew more than 33% from 2.1 to 2.8 million. Maricopa County is growing faster than any other county in the country according to the U.S. Bureau of the Census. The Arizona Growth Report, (produced by the Communication Division of the Arizona Department of Commerce) says that during the 1998 calendar year, Maricopa County experienced 111 company expansions made up of 48 new companies and 63 expansions of existing companies. These companies created approximately 16,327 new jobs, generating \$633.5 million in new capital investment.

Even though the demand for services is high, the growth in our assessed valuation, state assistance on the Arizona Long Term Care System (ALTCS), more efficient management of our health system and continued fiscal discipline have allowed for a decrease in the property tax rate in fiscal year (FY) 1999-00. The overall tax rate for Maricopa County of \$1.6475 per \$100 of assessed valuation has been held flat for the last eight years. However in FY 1999-00, the overall tax rate will be reduced by 2.27 cents. The new overall tax rate, including the special districts will be \$1.6248.

## **Major Initiatives:**

### **For Fiscal Year 1998-99**

In November of 1998, the citizens approved a dedicated 1/5 of one-cent sales tax to fund the construction and operation of adult and juvenile detention facilities. This initiative will allow the County to relieve the overcrowding in our facilities, and keep up with the growth expected as the population in Maricopa County continues to grow.

During fiscal year 1998-99, Maricopa Integrated Health System (MIHS), under the leadership of Quorum Health Resources, Inc. reported \$40.2 million in unreserved retained earnings, which is a \$14.6 million increase over the previous year. For the second year in a row, MIHS did not require an additional County General Fund year-end deficit subsidy to provide for indigent care.

This year may be referred to as the "year of the employee". Many innovations were established that focused on increasing the quality of life for employees. Maricopa County is committed to providing competitive compensation, creative recruitment, and diversified retention strategies.

The "Emotional Commitment Agenda" (ECA) is a powerful tool designed to increase employees' commitment to careers within the County.

The goals include:

- recruiting and selecting public service oriented people,
- moving total employee compensation to "market value" over the long run,
- continually measuring outputs, outcomes and value to taxpayers, and
- acknowledging deficiencies and developing plans to alleviate them.

Additional retention strategies include changes to the Employee Leave Plan, amendments to the Compensation Plan, initiation of the Employee Mediation Program, improved performance incentive awards, and the introduction of the Peak Performers "Spot Awards" Program. These tools provide a means of recognizing and rewarding valued employees.

A total redesign of Maricopa County's Internet page, [www.maricopa.gov](http://www.maricopa.gov) was implemented, and Countywide Intranet service was deployed with a graphical redesign. This Comprehensive Annual Financial Report, along with other financial reports can be found on the Internet at: [www.maricopa.gov/finance/publications.asp](http://www.maricopa.gov/finance/publications.asp).

The Maricopa County Procurement Code was revised to allow the Materials Management Director to award contracts with values of \$100,000 or less, and contract terms of five years or less after competitive solicitation without requesting Board of Supervisors approval. The Materials Management Director and the Maricopa County Integrated Health System Chief Procurement Officer may exercise rights and provisions contained within original contracts approved by the Board of Supervisors.

### **For the Future...**

In mid-November of 1998, the media reported a proposed settlement, on a nationwide basis, of the numerous tobacco lawsuits filed across the country against the tobacco industry. Forty-six states (four had already settled) were given a one week "take-it or leave-it" offer to settle all past, present and future claims by all public jurisdictions responsible for treating tobacco related illness for a total of \$206 billion. Because counties in Arizona have a statutory obligation to provide for the health care of certain portions of the citizenry, including those suffering from the effects of tobacco, the collective counties have embarked on a dual-track strategy of negotiating with the State to apportion its share (now in excess of \$3 billion) between the State and the counties based on historic expenditures as part of the settlement while also preserving all legal options in this matter as well.

Maricopa County is developing a performance measurement program that is expected to validate that County taxpayers are getting the most efficient, quality services for the least cost. A performance management steering committee was created and has been charged with determining strategy, deciding policy, and providing general project oversight. The project will encompass strategic planning, measuring performance, benchmarking, and emphasizing outcomes and customer satisfaction. The performance measures will be collected by department or functional area, and will include measures of service demand, as well as unit cost and customer satisfaction. The performance steering committee will also be assessing county preparedness for the managing for results portion of the Governance Performance Project (GPP). The GPP is a partnership of Governing Magazine, the Maxwell School of



Citizenship and Public Affairs at Syracuse University, and the Pew Charitable Trusts, that reviews and grades government entities on how effectively they manage money, people, technology, and infrastructure. Efforts toward performance measurement and performance based budgeting should prepare departments for Governing Magazine's grading of the County's report scheduled for fiscal year 2002.

The Reserve and Tax Reduction Policy requires funding one-time capital with cash to avoid incurring debt, as long as sufficient reserves remain to ensure financial stability. General Fund projects that will be undertaken in fiscal year 1999-00 include: a Medical Examiner building, a Public Health/multi-purpose facility, planning for a downtown administration building, land acquisition, and the purchase of existing buildings to replace leased space or antiquated existing County-owned buildings.

The Maricopa County Management Team is working on a master space plan for Maricopa County, which will cost-effectively handle county space needs to the year 2020. Department directors are serving as futurists for their offices. They are considering what programs and services will be delivered and how they will be delivered. They are determining how these programs will be staffed and where they will be located. Long-range strategies will be developed as well as a five-year capital improvement program.

**Service Efforts and Accomplishments:**

Service efforts to shape and maintain Maricopa County as a sustainable community were made in the past year. The following are some of the service efforts and accomplishments of County staff during fiscal year 1998-99.

1999 National Association of Counties (NACO) Achievement Award Winners:

Department	Program Title
Animal Control Services	Bite Prevention Program
Animal Control Services	New Hope Program
Attorney	Coordinated Auto Theft Program
Attorney	Family Violence Bureau
Community Relations	The "new" CRA & Your Community: Building Successful CD Partnerships
Environmental Services	Drinking Water Program
Environmental Services	Full Restaurant Inspection Disclosure on the Internet VS Use of Grade Cards
Flood Control District	Project Control System
Human Resources	Sheriff Turning Regular Inmates Into Productive Elections Savings (STRIPES)
Human Services	Head Start Substitute Institute
Human Services	TANF Transportation
Human Services	Tempe Alliance for Community Health (TACH)
Human Services	Homeless Continuum of Care System
Juvenile Court	Office of Victim's Rights

Department	Program Title
MCDOT	Public Involvement Program
MCDOT	Palo Verde Emergency Management Road Block Database
Parks & Recreation	Haunted Hike – Cave Creek Recreation Area
Parks & Recreation	Emery L. Henderson Trailhead Host Sites
Parks & Recreation	“WOW” Program (Wonderful Outdoor World)
Parks & Recreation	McDowell Competitive Track Development
Planning & Development	Eye to the Future 2020
Stadium District	Stadium District – United Way Community Partnership
STAR Call Center	S.T.A.R. Call Center

The County has designed and implemented a number of unique approaches to address pressing social concerns. For example, the Thomas J. Pappas School for Homeless Children has been recognized on a national level for its valuable contributions to the area's quality of life. The Maricopa Medical Center has three areas of distinction, including the burn unit, the only facility of its kind in the state. Other superior services are the pediatric intensive care unit and the maternity ward.

Maricopa County's Assessor's Office is the first office in the nation that has over 98 percent of all building permits submitted in a standardized format via an electronic transfer system from 25 different jurisdictions. They also established the first extensive Computer Assisted Mass Appraisal (CAMA) department in the southwestern United States to rewrite the mass appraisal regression model for Maricopa County. This has added superior uniformity and quality control beyond what was previously available.

For noteworthy achievement in the field of public works and adherence to the highest standards of professional conduct, Thomas R. Buick, P.E., Chief Public Works Officer, has been selected as one of the 1999 Top Ten Public Works Leaders of the Year, as awarded by the American Public Works Association.

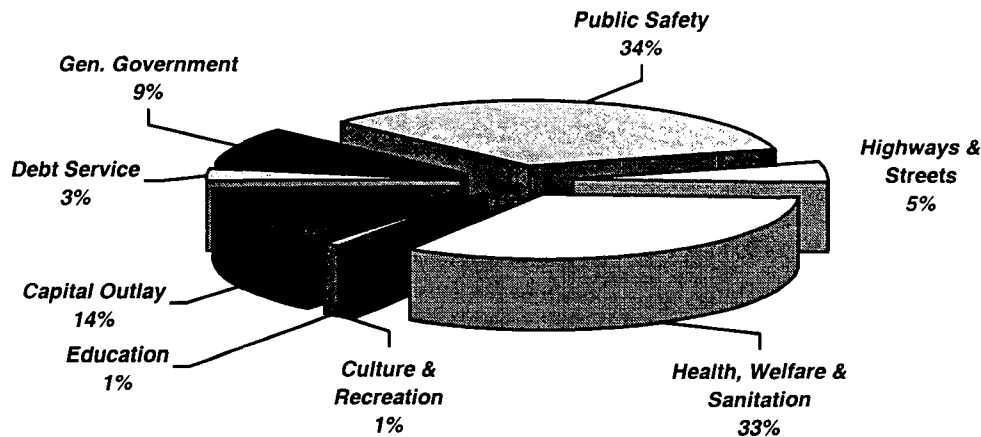
The Adult Probation Department received the prestigious American Probation and Parole Association (APPA) President's award for 1999. It recognizes "exemplary community corrections programs, which serve to advance the knowledge, effectiveness, and the integrity of the system".

The State Bar of Arizona Public Lawyers Section presented the Judicial Award of Excellence to Superior Court Associate Presiding Judge Ronald Reinstein for his dedication and commitment to improving the justice system.

The Greater Phoenix Child Abuse Prevention Council presented the Cherish the Children Award to the Superior Court of Arizona in Maricopa County for its Court Appointed Special Advocate Program (CASA).

The Maricopa County Bar Association presented the Honorable Henry Stevens Award to Superior Court Presiding Judge Robert Myers for his outstanding service to the legal profession through activities in the judiciary, and service in the community to improve the legal system, the legal profession, and professionalism of the bench and bar.

## Expenditures by Function - 1999



Expenditures for governmental fund types increased by 1.3% versus the prior year. All areas except for Capital Outlay increased. The largest increase was in Public Safety. The County is responsible for nearly all the felony cases in the criminal justice system after the point of arrest. Capital Outlay decreased mainly due to the completion of the Bank One Ballpark project in FY 1997-98.

Total Fund Balance at June 30, 1999, for all governmental fund types was \$331.6 million compared to \$267.5 million at June 30, 1998. Of this total, \$325.4 million represents unreserved fund balance, which is \$72.9 million more than the \$252.5 million last year.

### Proprietary Operations

The County's five enterprise funds provide healthcare and solid waste disposal services. With the exception of the Medical Center which received a subsidy from the General Fund for their teaching program of \$3,547,901, and Pre-AHCCCS claims of \$6,660,000, and the Non-AHCCCS Health Plan that received a Sail grant matching subsidy of \$616,200, all enterprise funds are self-supporting.

Combined internal service fund operating revenues increased from \$67 million in 1998 to \$72 million in 1999 while operating expenses increased from \$76 million in 1998 to \$90 million in 1999. Expenditures have increased faster than revenues because of management's decision to not fully fund the liability for incurred but not reported claims in the Risk Management Fund.

### Debt Administration

In November 1998, Moody's Investors Services upgraded the debt rating for Maricopa County's general obligation bonds from A2 to A1 with a positive outlook, reflecting the county's continually improving financial condition. The upgrade follows an upgrade from A3 to A2 in March 1997. Outstanding general obligation bonds at June 30, 1999, totaled \$99,910,000.

The ratio of net direct bonded debt to assessed valuation and the amount of bonded debt per capita are useful indicators of the County's debt position, and are used by management,

citizens, and investors. Net bonded debt is the total general obligation bonded debt (less fund balance reserved for debt service) supported by secondary property taxes. This data as of June 30, 1999, and 1998 was as follows.

	<u>June 30, 1999</u>	<u>June 30, 1998</u>
Net Direct Bonded Debt (in thousands)	\$ 98,670	\$ 117,833
Net Direct Bonded Debt per capita	\$ 35.16	\$ 43.31
Ratio of Net Direct Bonded Debt to Secondary Assessed Valuation	.59%	.75%

More detailed information about outstanding bonds can be found in the notes to the financial statements and statistical section of this report.

### **Cash Management**

The Maricopa County Treasurer is responsible for investing cash from the county, schools, and special districts. The Arizona Revised Statutes for investment of public monies provides guidance to the Treasurer. The investment practice is to minimize credit and market risks while maintaining a competitive yield on its portfolio. The effective annual yield on investments for fiscal year 1999 was 5.51%.

Interest earned by County funds is apportioned quarterly based on the average daily cash balance.

### **Risk Management**

The County is exposed to various risks of loss related to General and Auto Liability, property, aviation liability, medical malpractice, and workers compensation. The County is self-insured for the first \$1,000,000 of General and Auto Liability, \$1,000,000 of medical malpractice, and \$250,000 of workers compensation. Coverage in excess of these respective amounts is provided through the purchase of commercial insurance. During the fiscal year ending June 30, 1999, there was no significant reduction in excess insurance coverage. Settled claims have not exceeded the County's commercial insurance coverage limits over the past three fiscal years.

Maricopa County has a safety program that promotes employee safety on the job and focuses on risk control techniques designed to minimize accident-related losses. In addition to the safety program's preventative measures, the Risk Management Department investigates every claim and arbitrates each loss in order to minimize the County's liability exposure.

### **Fiduciary Operations**

Agency Funds are custodial in nature (assets equal liabilities) and do not involve measurement of operations. The principal Agency Funds are Property Tax Collection and Special Purpose Funds. In addition, the County manages Investment Trust Funds under the direction of the County Treasurer. These funds invest cash held by the County for other governments as well as cash held by funds within the County.

## **FINANCIAL INFORMATION**

### **Internal Controls**

The management of Maricopa County is responsible for establishing and maintaining a system of internal control. Internal accounting controls are designed to provide reasonable, but not absolute assurance regarding: 1) the safeguarding of assets against loss from unauthorized use or disposition; and 2) the reliability of financial records for preparing financial statements and maintaining accountability for assets. 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 evaluation of costs and benefits requires estimates and judgments by management.

All internal control evaluations occur within the above framework. We believe that Maricopa County's accounting controls adequately safeguard assets and provide reasonable assurance that financial transactions are properly recorded.

### **Single Audit**

Maricopa County receives both federal and state financial assistance and is responsible for ensuring that an adequate internal control structure is in place to ensure compliance with applicable laws and regulations related to those programs. Management and the accounting staff periodically evaluate this internal control structure. As part of the government's single audit, tests are made to determine the adequacy of the internal control structure, including that portion related to federal and state financial assistance programs, and County compliance with applicable laws and regulations. The Federal Single Audit Report is issued separately from this report.

### **Budgetary Controls**

The County also maintains budgetary controls. The objective of these controls is to ensure compliance with budgetary and legal provisions embodied in the annual appropriated budget approved by the Board of Supervisors. The level of Budgetary Control (that is, the level at which expenditures cannot legally exceed the appropriated amount) is established at the department level and is aided during the fiscal year by the use of encumbrances of estimated purchases. Open encumbrances lapse at year-end and are re-budgeted as needed in the next fiscal year.

The County's budget process provides for input from department administrators, top management, elected officials, and the public in developing revenue and expenditure projections and determining the County's programs and services for the coming year.

As demonstrated by the statements and schedules included in the financial section of this report, the County continues to meet its responsibility for sound financial management.

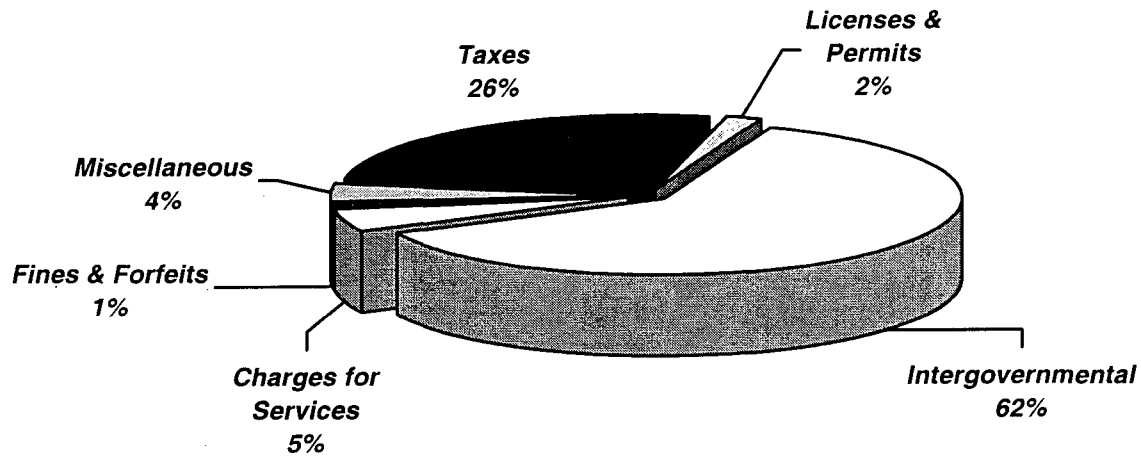
### **General Government Functions**

Governmental funds include general, special revenue, capital projects and debt service funds. These funds are presented on the modified accrual basis of accounting. Revenues are recognized when they are both measurable and available to finance current expenditures. The amounts of governmental fund revenues from various sources for the fiscal years 1998-99 and 1997-98 are shown on the next page (in thousands):



Revenue Sources	Amount		Amount of Change	Percent of Total	
	1999	1998		1999	1998
Taxes	\$ 273,423	\$ 256,680	\$ 16,743	26%	24%
Licenses & Permits	17,068	14,883	2,185	2	1
Intergovernmental	659,409	593,963	65,446	62	56
Charges for Services	57,288	54,295	2,993	5	5
Fines & Forfeits	13,427	12,461	966	1	1
Miscellaneous	46,279	143,117	(96,838)	4	13
<b>Total</b>	<b>\$1,066,894</b>	<b>\$1,075,399</b>	<b>\$ (8,505)</b>	<b>100%</b>	<b>100%</b>

### Revenue Sources by Function - 1999



Revenues for governmental funds decreased by 0.8% versus the previous year. The decrease in Miscellaneous revenue was due mainly to the reduction in capital grant revenues from the Arizona Diamondbacks baseball team because the construction of the Bank One Ballpark was essentially completed in FY 1997-98. This was partially offset by an increase in Intergovernmental revenues occurring mainly from the new Jail Tax and increased Sales Tax revenue. The Jail Tax that was approved by voters in the November 3, 1998 election went into effect on January 1, 1999, while the sales tax increase is the result of a strong economy.

The amount of expenditures by function for fiscal years 1998-99 and 1997-98 are shown below (in thousands):

Function	Amount		Amount of Change	Percent of Total	
	1999	1998		1999	1998
General Government	\$ 92,527	\$ 76,046	\$ 16,481	9%	7%
Public Safety	364,824	338,230	26,594	34	32
Highways & Streets	52,048	38,788	13,260	5	4
Health, Welfare and Sanitation	353,141	335,143	17,998	33	32
Culture & Recreation	13,339	10,682	2,657	1	1
Education	13,627	10,811	2,816	1	1
Capital Outlay	149,600	215,298	(65,698)	14	20
Debt Service	33,085	33,042	43	3	3
<b>Totals</b>	<b>\$1,072,191</b>	<b>\$1,058,040</b>	<b>\$ 14,151</b>	<b>100%</b>	<b>100%</b>

## **OTHER INFORMATION**

### **Independent Audit**

State law requires the State Auditor General to conduct financial audits of the accounts and records of County and State agencies. The examination is conducted in accordance with generally accepted governmental auditing standards, and the Auditor's Opinion is included as part of this report.

### **Expenditure Limitation**

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

### **Awards**

The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Maricopa County, Arizona for its comprehensive annual financial report for the fiscal year ended June 30, 1998. This was the tenth consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, the County published an easily readable and efficiently organized comprehensive annual financial report whose contents conform to program standards. This report satisfied both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. The current report is believed to conform to Certificate of Achievement program requirements and will be submitted to GFOA in order to determine its eligibility for a certificate.

### **Acknowledgment**

The preparation of this report could not be accomplished without the efficient and dedicated services of the Department of Finance staff, the assistance of administrative personnel in the various departments, and the competent service of the State Auditor General's Office. We appreciate all of those who assisted in and contributed to the preparation of this report. We also wish to express our sincere appreciation to the Board of Supervisors for their support in planning and overseeing the financial operations of the County in a responsible and progressive manner.

Respectfully submitted,

---

David R. Smith  
County Administrative Officer

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Tom Manos  
Chief Financial Officer

# Certificate of Achievement for Excellence in Financial Reporting

Presented to

Maricopa County,  
Arizona

For its Comprehensive Annual  
Financial Report  
for the Fiscal Year Ended  
June 30, 1998

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.



President

Executive Director

## *FINANCIAL SECTION*

Independent Auditors' Report

Audit Committee Letter

General Purpose Financial Statements

General Purpose Financial Statements - Notes

Supplemental Information

Combining, Individual Fund And Account Group  
Statements And Schedules:

General Fund

Special Revenue Funds

Debt Service Funds

Capital Projects Funds

Enterprise Funds

Internal Service Funds

Trust And Agency Funds

General Fixed Assets Account Group

General Long-Term Debt Account Group

## *Financial Section*

### **General Purpose Financial Statements**

The General Purpose Financial Statements are intended to provide the users with an overview and broad perspective of the financial position and results of operations for Maricopa County as a whole.





DEBRA K. DAVENPORT, CPA  
ACTING AUDITOR GENERAL

STATE OF ARIZONA  
OFFICE OF THE  
AUDITOR GENERAL

**Independent Auditors' Report**

Members of the Arizona State Legislature

The Board of Supervisors of  
Maricopa County, Arizona

We have audited the accompanying general purpose financial statements of Maricopa County as of and for the year ended June 30, 1999, as listed in the table of contents. These general purpose financial statements are the responsibility of the County's management. Our responsibility is to express an opinion on these general purpose financial statements based on our audit. We did not audit the financial statements of the Maricopa County Stadium District, which reflect total assets of \$4,895,852, \$2,985,348, \$8,455,847, and \$354,006,860 of the Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and the General Fixed Assets Account Group, respectively, as of June 30, 1999; total revenues and other financing sources of \$8,935,083, \$6,781,631, and \$6,620,820 of the Special Revenue Funds, Debt Service Funds, and Capital Projects Funds, respectively, for the year then ended; and total long-term debt obligations of \$59,214,685 of the General Long-Term Debt Account Group as of June 30, 1999. Those financial statements were audited by other auditors whose report has been furnished to us, and our opinion on the financial statements, insofar as it relates to the amounts included for the Maricopa County Stadium District in the Special Revenue Funds, Debt Service Funds, Capital Projects Funds, the General Fixed Assets Account Group, and the General Long-Term Debt Account Group, is based solely on the report of the other auditors.

We conducted our audit in accordance with 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 general purpose financial statements are free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the general purpose financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall general purpose financial statement presentation. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinion.

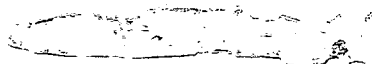
In our opinion, based on our audit and the report of the other auditors, the general purpose financial statements referred to above present fairly, in all material respects, the financial position of Maricopa County as of June 30, 1999, and the results of its operations, the cash flows of its proprietary fund types, and the changes in net assets of its investment trust funds for the year then ended in conformity with generally accepted accounting principles.

Our audit was made for the purpose of forming an opinion on the general purpose financial statements of Maricopa County taken as a whole. Disclosure regarding the year 2000 issue is not a required part of the County's general purpose financial statements, but it is 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 measuring and presenting the supplementary information; however, we did not audit the information and do not express an opinion on it. In addition, we do not provide assurance that the County is or will become year 2000 compliant, that the County's year 2000 remediation efforts will be successful in whole or in part, or that parties with which the County does business are or will become year 2000 compliant.

In addition, the combining and individual fund and account group financial statements and schedules listed in the table of contents are presented for purposes of additional analysis and are not a required part of the general purpose financial statements. Such information has been subjected to the auditing procedures applied in the audit of the general purpose financial statements and, in our opinion, is fairly stated, in all material respects, in relation to the general purpose 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 general purpose 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.

  
Debbie Davenport  
Auditor General

October 12, 1999

# Maricopa County Audit Committee

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301 W Jefferson • 10th Floor • Phx • AZ • 85003 • (602) 506-1585 • Fax (602) 506-8957

June 30, 1999

The Honorable Maricopa County Board of Supervisors

The Maricopa County Audit Committee has prepared this letter for inclusion in the county's Comprehensive Annual Financial Report (CAFR) according to the committee's charter. Described herein are the committee's composition, responsibilities, and an account of how the responsibilities were discharged.

## **Composition of the Committee**

The membership of the audit committee shall consist of five voting members and three non-voting members. The voting members shall be board of supervisor appointees from the public and shall serve two-year terms. The non-voting members shall be the county's chief financial officer, the county attorney or designee, and auditor general or designee. The chairman of the board of supervisors shall appoint a committee chairman from the voting members.

## **Responsibilities of the Committee**

The audit committee's primary function is to assist the board of supervisors in fulfilling its oversight responsibilities. The committee accomplishes this function by reviewing the county's financial information, the established systems of internal controls, and the audit process. The committee also suggests areas requiring audit emphasis. Specific duties of the committee are described in the committee charter.


## **Accomplishments of the Committee (Fiscal Year 1998-1999)**

The following duties were performed by the audit committee:

- Reviewed the county's internal and external audit activities, and management's responses thereto.
- Reviewed the county's annual financial statements and the auditor general's audit report.
- Met six times during the fiscal year, although the charter requires only four meetings.
- Held a special meeting to discuss "Year 2000" computer issues with representatives of major county organizations.

- Created a checklist with 103 audit-related questions and submitted it to county management. Reviewed and discussed responses.
- Coordinated and supervised a limited financial audit of the board of supervisors. The audit was performed by Deloitte & Touche LLP, who reported findings directly to the audit committee.
- Enhanced the communication between the internal and external auditors.

Respectfully,

  
\_\_\_\_\_  
Jack Gibson, CPA

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**Combined Balance Sheet**  
**All Fund Types And Account Groups**  
As of June 30, 1999

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>ASSETS AND OTHER DEBITS</b>				
Cash in bank and on hand	\$ 69,389	\$ 11,538,909	\$	\$
Cash and investments held by County Treasurer	40,134,069	154,882,575	25,279,034	19,626,093
Cash and investments held by trustee	5,279,662	174,303	1,612,375	7,188,153
Receivables (net of allowances for uncollectibles):				
Taxes	4,003,240	996,333	489,219	
Accounts	15,271	208,995		
Accrued interest	1,846,923	1,776,315		153,192
Special assessments			1,189,094	
Due from other funds	73,680,821	1,365,335	10,232	107,849
Due from other governmental units	73,819,211	53,609,580		
Inventory of supplies	2,320,714	1,050,789		
Prepays				
Miscellaneous	309,433	1,155,338		1,132,357
Property, plant and equipment				
Accumulated depreciation				
Amount available for retirement of long-term debt				
Amount to be provided for retirement of long-term debt				
Total assets and other debits	<u>\$ 201,478,733</u>	<u>\$ 226,758,472</u>	<u>\$ 28,579,954</u>	<u>\$ 28,207,644</u>
<b>LIABILITIES, EQUITY AND OTHER CREDITS</b>				
Liabilities:				
Vouchers payable	\$ 10,107,258	\$ 23,326,952	\$	\$ 2,863,084
Employee compensation	16,261,283	6,929,611		
Accrued liabilities	1,271,983	375,637		17,812
Due to other funds	1,011,315	3,709,778		196,379
Due to other governmental units	24,716,758	6,139,578		
Deferred revenue	3,071,655	24,815,723	1,486,518	
Deposits held for other parties		845,510		
General obligation bonds payable			19,135,000	
Stadium District revenue bonds payable			1,610,000	
Interest payable		15,234	4,833,896	
Special assessment debt with governmental commitment			129,391	
Housing Department permanent notes and interest payable				
Housing Department bonds payable				
Housing Department loans payable				
Capital leases payable				
Certificates of participation payable				
Claims and judgements payable				
Liability for reported and incurred but not reported claims				
Total liabilities	<u>56,440,252</u>	<u>66,158,023</u>	<u>27,194,805</u>	<u>3,077,275</u>
Equity and other credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings (deficits):				
Unreserved				
Fund balances:				
Reserved for inventory of supplies	2,320,714	1,050,789		
Reserved for capital lease expenditures	2,000,906			
Reserved for debt service			1,385,149	
Reserved for investment trust participants				
Unreserved	140,716,861	159,549,660		25,130,369
Total equity and other credits	<u>145,038,481</u>	<u>160,600,449</u>	<u>1,385,149</u>	<u>25,130,369</u>
Total liabilities, equity and other credits	<u>\$ 201,478,733</u>	<u>\$ 226,758,472</u>	<u>\$ 28,579,954</u>	<u>\$ 28,207,644</u>

The accompanying notes are an integral part of these financial statements.

PROPRIETARY FUND TYPES		FIDUCIARY FUND TYPE	ACCOUNT GROUPS		TOTALS (MEMORANDUM ONLY)
ENTERPRISE	INTERNAL SERVICE	TRUST AND AGENCY	GENERAL FIXED ASSETS	GENERAL LONG-TERM DEBT	JUNE 30, 1999
\$ 1,275	\$ 132,143	\$ 14,699,562	\$	\$	\$ 26,441,278
134,827,723	20,244,619	1,394,157,873			1,789,151,986
	2,363,476				16,617,969
					5,488,792
25,627,173	83,225				25,934,664
1,017,665	191,512	15,530,193			20,515,800
					1,189,094
	1,618,745	1,418,177			78,201,159
22,720,901		107,602			150,257,294
2,161,050	1,336,264				6,868,817
1,868,941	680,714				2,549,655
10,419,490					13,016,618
141,438,297	8,003,413		962,311,795		1,111,753,505
(74,105,153)	(5,228,659)				(79,333,812)
				1,385,149	1,385,149
				311,381,283	311,381,283
<u>\$ 265,977,362</u>	<u>\$ 29,425,452</u>	<u>\$ 1,425,913,407</u>	<u>\$ 962,311,795</u>	<u>\$ 312,766,432</u>	<u>\$ 3,481,419,251</u>
\$ 30,836,514	\$ 2,178,322	\$ 814,013	\$	\$	\$ 70,126,143
4,168,306	730,302			24,352,492	52,441,994
22,883,874	790,283				25,339,589
68,531,122	340,755	4,411,810			78,201,159
		10,491,588			41,347,924
		53,773,126			29,373,896
					54,618,636
				99,910,000	119,045,000
				59,214,685	60,824,685
					4,849,130
				867,548	996,939
				17,973,888	17,973,888
				110,090	110,090
				2,085,653	2,085,653
1,125,158				17,633,952	18,759,110
1,058,574				20,667,686	21,726,260
				69,950,438	69,950,438
42,959,127	40,948,137				83,907,264
171,562,675	44,987,799	69,490,537		312,766,432	751,677,798
59,347,147	19,632,407				78,979,554
			962,311,795		962,311,795
35,067,540	(35,194,754)				(127,214)
					3,371,503
					2,000,906
					1,385,149
		1,356,276,081			1,356,276,081
		146,789			325,543,679
94,414,687	(15,562,347)	1,356,422,870	962,311,795		2,729,741,453
<u>\$ 265,977,362</u>	<u>\$ 29,425,452</u>	<u>\$ 1,425,913,407</u>	<u>\$ 962,311,795</u>	<u>\$ 312,766,432</u>	<u>\$ 3,481,419,251</u>

**Combined Statement Of Revenues, Expenditures  
And Changes In Fund Balances  
All Governmental Fund Types And Expendable Trust Fund  
For the Fiscal Year Ended June 30, 1999**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
<b>REVENUES</b>				
Taxes	\$ 198,905,506	\$ 51,734,666	\$ 22,783,249	\$
Licenses and permits	2,839,905	14,227,608		
Intergovernmental	380,989,403	277,084,202		1,335,329
Charges for services	23,282,041	33,636,546	352,643	16,630
Fines and forfeits	10,954,594	2,472,263		
Miscellaneous	14,801,505	23,258,951	1,880,182	6,338,890
Total revenues	<u>\$ 631,772,954</u>	<u>\$ 402,414,236</u>	<u>\$ 25,016,074</u>	<u>\$ 7,690,849</u>
<b>EXPENDITURES</b>				
Current:				
General government	\$ 88,869,463	\$ 3,657,517	\$	\$
Public safety	272,965,057	91,858,844		
Highways and streets		52,048,136		
Health, welfare and sanitation	263,830,833	89,310,222		
Culture and recreation	1,278,996	12,060,250		
Education	1,241,132	12,386,300		
Capital outlay	33,845,489	98,201,761		17,553,134
Debt service:				
Principal retirement			22,805,407	
Interest charges			10,279,203	
Total expenditures	<u>662,030,970</u>	<u>359,523,030</u>	<u>33,084,610</u>	<u>17,553,134</u>
Excess (deficiency) of revenues over expenditures	<u>(30,258,016)</u>	<u>42,891,206</u>	<u>(8,068,536)</u>	<u>(9,862,285)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	76,956,377	4,111,980	7,465,455	23,500,000
Operating transfers out	(24,819,299)	(19,373,505)		
Proceeds of capital leases	11,320,208			
Proceeds from sales of bonds				617,869
Total other financing sources (uses)	<u>63,457,286</u>	<u>(15,261,525)</u>	<u>7,465,455</u>	<u>24,117,869</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>33,199,270</u>	<u>27,629,681</u>	<u>(603,081)</u>	<u>14,255,584</u>
Fund balances at beginning of year	119,759,685	134,758,526	1,345,549	11,519,168
Increase (decrease) in reserve for inventory of supplies	169,945	(258,400)		
Decrease in reserve for capital lease expenditures	(7,490,089)			
Residual equity transfer in (out)	(600,330)	(1,529,358)	642,681	(644,383)
Fund balances at end of year	<u>\$ 145,038,481</u>	<u>\$ 160,600,449</u>	<u>\$ 1,385,149</u>	<u>\$ 25,130,369</u>

The accompanying notes are an integral part of these financial statements.

FIDUCIARY FUND TYPE EXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY)  JUNE 30, 1999
\$	\$ 273,423,421
	17,067,513
	659,408,934
	57,287,860
	13,426,857
42,379	46,321,907
<u>\$ 42,379</u>	<u>\$ 1,066,936,492</u>
\$	\$ 92,526,980
	364,823,901
	52,048,136
	353,141,055
17,367	13,356,613
	13,627,432
4,897	149,605,281
	22,805,407
	10,279,203
<u>22,264</u>	<u>1,072,214,008</u>
<u>20,115</u>	<u>(5,277,516)</u>
	112,033,812
(19,457)	(44,212,261)
	11,320,208
	617,869
<u>(19,457)</u>	<u>79,759,628</u>
<u>658</u>	<u>74,482,112</u>
	267,529,059
146,131	(88,455)
	(7,490,089)
	(2,131,390)
<u>\$ 146,789</u>	<u>\$ 332,301,237</u>

**Combined Statement Of Revenues, Expenditures  
And Changes In Fund Balances  
Budget And Actual - General, Special Revenue, Debt Service And  
Capital Projects Funds  
For the Fiscal Year Ended June 30, 1999**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
<b>REVENUES</b>						
Taxes	\$ 198,485,730	\$ 198,905,506	\$ 419,776	\$ 52,144,703	\$ 51,734,666	\$ (410,037)
Licenses and permits	2,050,000	2,839,905	789,905	15,066,541	14,227,608	(838,933)
Intergovernmental	352,855,262	380,989,403	28,134,141	316,924,674	266,136,311	(50,788,363)
Charges for services	19,578,155	23,282,041	3,703,886	29,278,861	29,419,041	140,180
Fines and forfeits	9,123,741	10,954,594	1,830,853	1,137,000	2,472,263	1,335,263
Miscellaneous	9,501,630	14,801,505	5,299,875	16,914,313	21,213,551	4,299,238
Total revenues	<u>\$ 591,594,518</u>	<u>\$ 631,772,954</u>	<u>\$ 40,178,436</u>	<u>\$ 431,466,092</u>	<u>\$ 385,203,440</u>	<u>\$ (46,262,652)</u>
<b>EXPENDITURES</b>						
Current:						
General government	\$ 126,919,320	\$ 88,869,463	\$ 38,049,857	\$ 4,082,154	\$ 3,655,319	\$ 426,835
Public safety	276,462,558	272,965,057	3,497,501	108,246,799	88,088,229	20,158,570
Highways and streets				49,604,714	52,048,136	(2,443,422)
Health, welfare and sanitation	252,940,996	263,830,833	(10,889,837)	108,113,586	89,032,396	19,081,190
Culture and recreation	1,263,776	1,278,996	(15,220)	13,499,080	11,558,300	1,940,780
Education	1,373,131	1,241,132	131,999			
Capital outlay	21,986,395	22,525,281	(538,886)	141,790,477	97,844,110	43,946,367
Debt service:						
Principal retirement						
Interest charges						
Total expenditures	<u>680,946,176</u>	<u>650,710,762</u>	<u>30,235,414</u>	<u>425,336,810</u>	<u>342,226,490</u>	<u>83,110,320</u>
Excess (deficiency) of revenues over expenditures	<u>(89,351,658)</u>	<u>(18,937,808)</u>	<u>70,413,850</u>	<u>6,129,282</u>	<u>42,976,950</u>	<u>36,847,668</u>
<b>OTHER FINANCING SOURCES (USES)</b>						
Operating transfers in	67,533,280	76,956,377	9,423,097	65,000	4,111,980	4,046,980
Operating transfers out	(21,389,101)	(24,819,299)	(3,430,198)	(19,433,242)	(19,373,505)	59,737
Proceeds from sales of bonds						
Total other financing sources (uses)	<u>46,144,179</u>	<u>52,137,078</u>	<u>5,992,899</u>	<u>(19,368,242)</u>	<u>(15,261,525)</u>	<u>4,106,717</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(43,207,479)</u>	<u>33,199,270</u>	<u>76,406,749</u>	<u>(13,238,960)</u>	<u>27,715,425</u>	<u>40,954,385</u>
Fund balances at beginning of year	96,758,376	119,759,685	23,001,309	110,718,502	126,854,088	16,135,586
Increase (decrease) in reserve for inventory of supplies		169,945	169,945		(239,602)	(239,602)
Residual equity transfer		(600,330)	(600,330)		1,702	1,702
Fund balances at end of year	<u>\$ 53,550,897</u>	<u>\$ 152,528,570</u>	<u>\$ 98,977,673</u>	<u>\$ 97,479,542</u>	<u>\$ 154,331,613</u>	<u>\$ 56,852,071</u>

The accompanying notes are an integral part of these financial statements.

DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS			TOTAL (MEMORANDUM ONLY)		
BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
\$ 23,481,326	\$ 22,783,249	\$ (698,077)	\$	\$	\$	\$ 274,111,759	\$ 273,423,421	\$ (688,338)
						17,116,541	17,067,513	(49,028)
			1,791,000	1,335,329	(455,671)	671,570,936	648,461,043	(23,109,893)
				16,630	16,630	48,857,016	52,717,712	3,860,696
						10,260,741	13,426,857	3,166,116
1,916,210	1,880,182	(36,028)	5,220,000	6,338,890	1,118,890	33,552,153	44,234,128	10,681,975
\$ 25,397,536	\$ 24,663,431	\$ (734,105)	\$ 7,011,000	\$ 7,690,849	\$ 679,849	\$ 1,055,469,146	\$ 1,049,330,674	\$ (6,138,472)
\$	\$	\$	\$	\$	\$	\$ 131,001,474	\$ 92,524,782	\$ 38,476,692
						384,709,357	361,053,286	23,656,071
						49,604,714	52,048,136	(2,443,422)
						361,054,582	352,863,229	8,191,353
						14,762,856	12,837,296	1,925,560
						1,373,131	1,241,132	131,999
			38,661,021	17,553,134	21,107,887	202,437,893	137,922,525	64,515,368
20,745,000	22,535,500	(1,790,500)				20,745,000	22,535,500	(1,790,500)
12,000,328	10,209,826	1,790,502				12,000,328	10,209,826	1,790,502
32,745,328	32,745,326	2	38,661,021	17,553,134	21,107,887	1,177,689,335	1,043,235,712	134,453,623
(7,347,792)	(8,081,895)	(734,103)	(31,650,021)	(9,862,285)	21,787,736	(122,220,189)	6,094,962	128,315,151
7,252,230	7,465,455	213,225	24,100,000	23,500,000	(600,000)	98,950,510	112,033,812	13,083,302
						(40,822,343)	(44,192,804)	(3,370,461)
				617,869	617,869		617,869	617,869
7,252,230	7,465,455	213,225	24,100,000	24,117,869	17,869	58,128,167	68,458,877	10,330,710
(95,562)	(616,440)	(520,878)	(7,550,021)	14,255,584	21,805,605	(64,092,022)	74,553,839	138,645,861
678,040	1,212,057	534,017	8,771,000	11,519,168	2,748,168	216,925,918	259,344,998	42,419,080
							(69,657)	(69,657)
	644,383	644,383		(644,383)	(644,383)		(598,628)	(598,628)
\$ 582,478	\$ 1,240,000	\$ 657,522	\$ 1,220,979	\$ 25,130,369	\$ 23,909,390	\$ 152,833,896	\$ 333,230,552	\$ 180,396,656

**Combined Statement Of Revenues, Expenses  
And Changes In Fund Equity  
All Proprietary Fund Types  
For the Fiscal Year Ended June 30, 1999**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	JUNE 30, 1999
<b><u>OPERATING REVENUES</u></b>			
Net patient service revenue	\$ 141,335,565	\$ 70,147,479	\$ 141,335,565
Charges for services	356,784,696	1,451,016	426,932,175
Other	2,129,985	71,598,495	3,581,001
Total operating revenues	500,250,246	71,598,495	571,848,741
<b><u>OPERATING EXPENSES</u></b>			
Personal services	97,813,335	6,316,422	104,129,757
Supplies	34,676,621	5,391,224	40,067,845
Medical services	331,079,393	5,075,780	331,079,393
Other services	33,304,267	2,021,890	38,380,047
Legal	468,914	61,669,485	2,021,890
Insurance	3,257,152	859,078	62,138,399
Leases and rentals	2,117,515	94,190	4,116,230
Repairs and maintenance	1,943	4,489,588	5,344,412
Travel and transportation	3,641,761	572,482	96,133
Utilities	7,448,314	3,566,734	8,131,349
Depreciation	197,678	517,375,949	8,020,796
Miscellaneous	89,914,714	607,290,663	3,764,412
Total operating expenses	517,375,949	89,914,714	607,290,663
Operating loss	(17,125,703)	(18,316,219)	(35,441,922)
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>			
Grant revenues	4,621,311	90,334,000	4,621,311
Disproportionate share settlement	90,334,000	1,362,783	90,334,000
Interest income	7,867,965	13,052	9,230,748
Interest expense	(2,196,143)	(198,048)	(2,196,143)
Gain on sale of fixed assets	(14,245)	13,052	13,052
Loss on disposal of fixed assets	(14,245)	(198,048)	(212,293)
Net non-operating revenues	100,612,888	1,177,787	101,790,675
Net income (loss) before operating transfers	83,487,185	(17,138,432)	66,348,753
<b><u>OPERATING TRANSFERS</u></b>			
Transfers in	10,491,725	(78,313,276)	10,491,725
Transfers out	(78,313,276)	(17,138,432)	(78,313,276)
Net income (loss)	15,665,634	(17,138,432)	(1,472,798)
Fund equities (deficit) at beginning of year	77,334,679	(555,305)	76,779,374
<b><u>OTHER CHANGES IN FUND EQUITIES</u></b>			
Increase in contributed capital	1,414,374	2,131,390	3,545,764
Fund equities (deficits) at end of year	\$ 94,414,687	\$ (15,562,347)	\$ 78,852,340

The accompanying notes are an integral part of these financial statements.

**Combined Statement Of Cash Flows**  
**All Proprietary Fund Types**  
For the Fiscal Year Ended June 30, 1999

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	JUNE 30, 1999
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Operating loss	\$ (17,125,703)	\$ (18,316,219)	\$ (35,441,922)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:			
Depreciation	7,448,314	572,482	8,020,796
Changes in assets and liabilities:			
Increase in:			
Accounts receivable		(19,941)	(19,941)
Due from other funds		(1,270,744)	(1,270,744)
Due from other governmental units	(22,128,329)		(22,128,329)
Miscellaneous	(9,727,689)		(9,727,689)
Inventory of supplies	(496,308)	(850,986)	(1,347,294)
Prepays	(1,727,262)	(68,166)	(1,795,428)
Vouchers payable	18,444,207	456,696	18,900,903
Employee compensation		294,405	294,405
Accrued liabilities		635,013	635,013
Due to other funds	31,419,957	340,755	31,760,712
Liability for reported and incurred but not reported claims		10,081,973	10,081,973
Decrease in:			
Investments held by trustee		3,282,231	3,282,231
Accounts receivable	4,788,444		4,788,444
Due from other funds	65,000		65,000
Due from other governmental units		16,720	16,720
Employee compensation	(1,581,214)		(1,581,214)
Accrued liabilities	(1,442,695)		(1,442,695)
Liability for reported and incurred but not reported claims	(5,466,292)		(5,466,292)
Net cash provided by (used for) operating activities	<u>2,470,430</u>	<u>(4,845,781)</u>	<u>(2,375,351)</u>
<b>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</b>			
Grants received	4,621,311		4,621,311
Disproportionate share settlement	90,334,000		90,334,000
Operating transfers from other funds	10,491,725		10,491,725
Operating transfers to other funds	(78,313,276)		(78,313,276)
Interest expense	(2,196,143)		(2,196,143)
Residual equity transfers from other funds		2,131,390	2,131,390
Net cash provided by non-capital financing activities	<u>24,937,617</u>	<u>2,131,390</u>	<u>27,069,007</u>
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Acquisition of fixed assets	(16,379,282)	(1,128,812)	(17,508,094)
Proceeds from sale of fixed assets	602,048	13,052	615,100
Capital lease payments	(864,244)		(864,244)
Certificate of participation payments	(1,881,715)		(1,881,715)
Net cash used for capital and related financing activities	<u>(18,523,193)</u>	<u>(1,115,760)</u>	<u>(19,638,953)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest income	8,880,350	1,416,764	10,297,114
Net cash provided by investing activities	<u>8,880,350</u>	<u>1,416,764</u>	<u>10,297,114</u>
Net increase (decrease) in cash and cash equivalents	17,765,204	(2,413,387)	15,351,817
Cash and cash equivalents, July 1, 1998	117,063,794	22,790,149	139,853,943
Cash and cash equivalents, June 30, 1999	<u>\$ 134,828,998</u>	<u>\$ 20,376,762</u>	<u>\$ 155,205,760</u>
<b>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>			
Receipt of donated equipment	\$ 80,561	\$	\$ 80,561
Deletion of equipment	(4,222,541)	(307,402)	(4,529,943)
Elimination of accumulated depreciation related to deletions	3,606,248	109,354	3,715,602
Loss on disposal of fixed assets	14,245	198,048	212,293
Increase in contributed capital	1,333,813		1,333,813

The accompanying notes are an integral part of these financial statements.



**Maricopa County**  
**Combining Statement Of Changes In Net Assets**  
**Investment Trust Funds**  
For the Fiscal Year Ended June 30, 1999

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTAL
<u>Additions:</u>			
Contributions from participants	\$ 3,754,594,792	\$ 273,216	\$ 3,754,868,008
Investment income:			
Interest income	60,602,881		60,602,881
Net increase (decrease) in fair value of investments	(5,915,960)	19,706	(5,896,254)
Net investment income	54,686,921	19,706	54,706,627
Total additions	3,809,281,713	292,922	3,809,574,635
<u>Deductions:</u>			
Distributions to participants	3,885,863,376	2,557,466	3,888,420,842
Total deductions	3,885,863,376	2,557,466	3,888,420,842
Net decrease in net assets	(76,581,663)	(2,264,544)	(78,846,207)
<u>Net assets held in trust:</u>			
July 1, 1998	1,331,153,663	103,968,625	1,435,122,288
June 30, 1999	\$ 1,254,572,000	\$ 101,704,081	\$ 1,356,276,081

The accompanying notes are an integral part of these financial statements.

## Financial Section

### **General Purpose Financial Statements - Notes**

The Notes to the General Purpose Financial Statements include a summary of significant accounting policies and other disclosures considered necessary for a clear understanding of the accompanying financial statements.

**Maricopa County**  
**Notes to the Financial Statements**  
For The Fiscal Year Ended June 30, 1999

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

The accounting policies of Maricopa County conform to generally accepted accounting principles applicable to governmental units as promulgated by the Governmental Accounting Standards Board (GASB). A summary of the County's more significant accounting policies follows.

The County's major operations include general government, public safety, highways and streets, health, welfare and sanitation, culture and recreation, education, maintenance and construction. In addition, the County owns and operates five enterprise activities: two health plans, a long-term care system, a medical center and landfills.

**A. Reporting Entity**

Maricopa County is a general purpose local government governed by a separately elected board of five county supervisors. These general purpose financial statements present all fund types and account groups of the County (a 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, and so 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 has a June 30 year-end. The County has no discretely presented component units. The reporting entity is thus comprised of the primary government, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Stadium District, various Special Assessment Districts and the Maricopa County Street Lighting Districts.

The various school districts and some special districts within the County are governed by independently elected boards, and the County is not obligated in any manner for the debt of such districts. Therefore, the financial statements of such districts are not included in the accompanying financial statements except to reflect amounts held in a fiduciary capacity by the County Treasurer.

The Blended Component Units are as follows:

**Maricopa County Flood Control District**

The Maricopa County Flood Control District is a legally separate entity that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the County Board of Supervisors serves as the Board of Directors of the Flood Control District, the District is considered a component unit of the County. The District's activities are reported in the Special Revenue Funds and its fixed assets are reported in the General Fixed Assets Account Group.

**Maricopa County Library District**

The Library District is a legally separate entity that provides and maintains library services for the residents of Maricopa County. As the County Board of Supervisors serves as the Board of Directors of the Library District, the District is considered a component unit of the County. The District's activities are reported in the Special Revenue Funds and its fixed assets are reported in the General Fixed Assets Account Group.

# Notes to the Financial Statements

(Continued)

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## Maricopa County Stadium District

The Stadium District is a legally separate entity that provides regional leadership and fiscal resources to assure the presence of Major League Baseball in Maricopa County. As the County Board of Supervisors serves as the Board of Directors of the Maricopa County Stadium District, the District is considered a component unit of the County. The District's activities are reported in the Special Revenue, Debt Service, and Capital Projects Funds and its fixed assets and long-term liabilities are reported in the General Fixed Assets and General Long-Term Debt Account Groups.

## Maricopa County Special Assessment Districts

The Special Assessment Districts are legally separate entities that provide improvements to various properties within the County. As the County Board of Supervisors serves as the Board of Directors of the Maricopa County Special Assessment Districts, the Districts are considered a component unit of the County. The Districts' activities are reported in the Debt Service Funds and their long-term liabilities are reported in the General Long-Term Debt Account Group.

## Maricopa County Street Lighting Districts

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

Complete financial statements of the Maricopa County Stadium District may be obtained at the entity's administrative office listed below:

Maricopa County Stadium District  
Bank One Ballpark  
401 East Jefferson  
Phoenix, Arizona 85004

Separate financial statements of the remaining blended component units are not prepared.

## B. Fund Accounting

The County's accounts are maintained in accordance with the principles of fund accounting to ensure that limitations and restrictions on the County's available resources are observed. The principles of fund accounting require that resources be classified for accounting and reporting purposes into funds or account groups in accordance with the activities or objectives specified for those resources. Each fund is considered a separate accounting entity, and its operations are accounted for in a separate set of self-balancing accounts that comprise its assets, liabilities, fund equity, revenues, and expenditures or expenses. *Account groups are reporting devices to account for certain assets and liabilities of the governmental funds not recorded directly in those funds.*

Accounts are separately maintained for each fund and account group; however, in the accompanying financial statements, funds that have similar characteristics have been combined into generic fund types that are further classified into broad fund categories. A description of the fund categories, types, and account groups follows.

1. **Governmental Funds** account for the County's general government activities using the flow of current financial resources measurement focus and include the following fund types:

## Notes to the Financial Statements

(Continued)

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The *General Fund* is the County's primary operating fund. It accounts for all financial resources of the County, except those required to be accounted for in other funds.

The *Special Revenue Funds* account for specific revenue sources, other than expendable trusts and major capital projects that are legally restricted to expenditures for specific purposes.

The *Debt Service Funds* account for resources accumulated and disbursed for the payment of general long-term debt principal, interest, and related costs.

The *Capital Projects Funds* account for resources to be used for acquiring or constructing major capital facilities, other than those financed by Proprietary Funds.

2. **Proprietary Funds** account for the County's ongoing activities that are similar to those found in the private sector using the flow of economic resources measurement focus. The County applies only those applicable FASB Statements and Interpretations, APB Opinions, and ARBs issued on or before November 30, 1989, to its proprietary activities unless those pronouncements conflict with or contradict GASB pronouncements. The County's proprietary funds include the following fund types:

The *Enterprise Funds* account for operations that are financed and operated in a manner similar to private business enterprises, in which the intent of the Board of Supervisors is that the costs (expenses, including depreciation) of providing goods or services to the general public on a continuing basis be financed or recovered primarily through user charges; or for which the Board of Supervisors has decided that periodic determination of revenues earned, expenses incurred, or net income is appropriate for capital maintenance, public policy, management control, accountability or other purposes.

The *Internal Service Funds* account for the financing of goods and services provided by the department or agency to the County departments or agencies, or to other governments on a cost-reimbursement basis.

3. **Fiduciary Funds** account for assets held by the County on behalf of others, and include the following fund types:

The *Expendable Trust Fund* is accounted for in essentially the same manner as the governmental fund types, using the same measurement focus. Expendable trust funds account for assets where both the principal and interest may be spent.

The *Investment Trust Funds* account for investments made by the County on behalf of other governmental entities using the economic resources measurement focus.

The *Agency Fund* is custodial in nature and does not present results of operations or have a measurement focus. This fund is used to account for assets that the government holds for others in an agency capacity.

4. **Account Groups** are used to establish control and accountability for certain County assets and liabilities that are not recorded in the funds and include the following two groups:

The *General Fixed Assets Account Group* accounts for all fixed assets of the County, except those accounted for in Proprietary Funds.

The *General Long-Term Debt Account Group* accounts for all long-term obligations of the County, except those accounted for in Proprietary Funds.

# Notes to the Financial Statements

(Continued)

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## C. Basis of Accounting

Basis of accounting relates to the timing of the measurements made, regardless of the measurement focus applied, and determines when revenues and expenditures or expenses are recognized in the accounts and reported in the financial statements. The financial statements of the Governmental, Expendable Trust, and Agency Funds are presented on the modified accrual basis of accounting. Revenues are recognized when they become measurable and available to finance expenditures of the current period. Expenditures are recognized when the related fund liability is incurred; except for principal and interest on general long-term debt that are recognized when due. However, since debt service resources are provided during the current year for payment of general long-term debt principal and interest due early in the following year, those expenditures and related liabilities have been recognized in the Debt Service Funds.

Those revenues susceptible to accrual prior to receipt are property taxes; franchise taxes; special assessments; intergovernmental aid, grants and reimbursements; interest revenue; charges for services; and sales taxes collected and held by the State at year-end on behalf of the County. Fines and forfeits, licenses and permits, rents, contributions, and miscellaneous revenues are not susceptible to accrual because generally they are not measurable until received in cash.

The financial statements of the Proprietary and Investment Trust Funds are presented on the accrual basis of accounting. Revenues are recognized when they are earned, and the expenses are recognized when they are incurred.

## D. Budgeting and Budgetary Control

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.

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds except for certain Special Revenue and Debt Service Funds. Formal budget integration is not employed for the Expendable Trust, Internal Service, and Enterprise Funds because effective budgetary control is alternatively achieved through either the terms of the trust agreement in the case of the Expendable Trust Fund, or the capability of cost recovery in the case of Internal Service and Enterprise Funds. Budgeted amounts are reported as originally adopted or as amended by authorization from the Board of Supervisors. All budget adjustments require authorization from the Board of Supervisors.

Expenditures may not legally exceed appropriations at the department level. In certain instances, transfers of appropriations between departments or from the contingency account to a department may be made upon approval of the Board of Supervisors. With the exception of the General Fund, each fund includes only one department.

Increases in budgeted revenues and budgeted appropriations resulting from unanticipated grant funds are included in the budget columns in the financial statements. These increases are not subject to Arizona budgetary law. All grant agreements require approval by the Board of Supervisors.

## Notes to the Financial Statements

(Continued)

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Capital projects are typically long-term projects that are planned for and budgeted over several years. The budgets presented are on an annual basis only.

The County budgets for Governmental Fund types on a basis consistent with generally accepted accounting principles (GAAP), with the exception of the following types of transactions:

- Capital Lease Transactions
- Bond Issuance Transactions
- Transfers In and Transfers Out in the Debt Service Funds
- Arizona Long-Term Care System Refund

Encumbrance accounting, under which purchase orders, contracts and other commitments to expend monies, is recorded to reserve that portion of the applicable fund balance, is employed as an extension of formal budgetary control. Encumbrances outstanding at year-end for goods or services, which were not received before fiscal year-end, are canceled. However, the County may draw warrants against encumbered amounts for goods or services received but unpaid at June 30 for 30 days immediately following the close of the fiscal year. After 30 days, the remaining encumbered balances lapse.

### E. Grants

Grants are recorded as intergovernmental receivables and revenues when the related expenditure (or expense) is incurred. Grant monies received in advance and not spent are recorded as liabilities in their respective fund. Reimbursement grants for the acquisition of fixed assets of Proprietary Fund Types are recorded as intergovernmental receivables and contributed capital when the related expense is incurred.

### F. Cash and Investments

For purposes of its statements of cash flows, the County considers only those highly liquid investments with a maturity of three months or less when purchased to be cash equivalents.

Nonparticipating interest-earning investment contracts are stated at cost. Money market investments and participating interest-earning investment contracts with a remaining maturity of one year or less at time of purchase are stated at amortized cost. All other investments are stated at fair value.

### G. Inventory of Supplies

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

Inventories of the Proprietary Funds are recorded as assets when purchased and expensed when consumed. The amount shown on the balance sheet for the Enterprise Funds is valued at cost using the first-in, first-out method. The amount shown on the balance sheet for the Internal Service Funds is valued at cost using the moving average method.

# Notes to the Financial Statements

(Continued)

## H. Property, Plant and Equipment

Property, plant and equipment expenditures are recorded in the Governmental Fund types, while the assets are recorded in the General Fixed Assets Account Group. Property, plant and equipment for general governmental purposes are capitalized at cost or estimated fair market value at date of donation in the case of gifts. Depreciation on property, plant and equipment in the General Fixed Assets Account Group is not recorded.

The County capitalizes equipment that is relatively permanent and of significant value. Relatively permanent is defined as a useful life of one year or longer. Significant value is defined as \$1,000 or more. Structures and improvements of \$5,000 or more are capitalized.

Certain infrastructure assets, including roads, bridges, curbs and gutters, streets and sidewalks, drainage systems and lighting systems, are not capitalized. Such assets normally are immovable and of value only to the County; therefore, the purposes of stewardship and cumulative accountability for capital expenditures are satisfied without capitalizing these assets.

Property, plant and equipment acquired by the Proprietary Funds are recorded at cost or estimated fair market value at date of donation in the case of gifts. Depreciation is computed using the straight-line method applied over the estimated useful lives of the assets and is charged as an expense against operations. The cost of maintenance and repairs is charged to expense as incurred. Significant renewals and improvements are capitalized and retirements are deducted.

The following shows the estimated useful lives of various kinds of County assets:

<u>TYPE OF ASSETS</u>	<u>ESTIMATED USEFUL LIFE IN YEARS</u>
Buildings	20 - 50
Improvements other than Buildings	20 - 50
Autos and trucks	3
Other equipment	3 - 20

## I. Property Tax Revenues

Property taxes are recognized as revenues in the fiscal year they are levied and collected or if they are collected within 60 days subsequent to fiscal year-end. Property taxes not collected within 60 days subsequent to fiscal year-end or collected in advance of the fiscal year for which they are levied are reported as deferred revenues.

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.

The County also levies various personal property taxes throughout the year. Rolls are compiled by the Assessor as property is discovered and certified to the Board of Supervisors. The Board acting as the Board of Equalization, conducts hearings on the roll and certifies the amended roll to the County Treasurer at regular monthly Board meetings. The taxes are then due the second Monday of the following month after receipt of the tax notice and becomes delinquent 30 days thereafter.



## Notes to the Financial Statements

(Continued)

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The County also assesses personal property taxes upon secured and unsecured property. Secured personal property taxes are assessed and billed with real estate taxes. Unsecured personal property taxes are billed annually and are payable 30 days after the billing date. A lien assessed against real and personal property attaches on the first day of January preceding assessment and levy thereof.

### J. Compensated Absences

Compensated absences consist of personal leave and a calculated amount of family medical leave as defined by the Federal Family & Medical Leave Act (FMLA), earned by employees based on services already rendered. Employees may accumulate up to 240 hours of personal leave depending on years of service, but any personal hours in excess of the maximum amount that are unused by the calendar year are converted to family medical leave. Generally, family medical leave benefits provide for qualifying FMLA events and are cumulative but do not vest with employees and therefore, are not accrued. However, upon retirement, County employees with accumulated family medical leave in excess of 1,000 hours are entitled to a \$3,000 bonus. The amount of such bonuses is accrued in the liability recorded for compensated absences.

The amount of compensated absences expected to be paid by available financial resources is recorded as a current liability at June 30 in the Governmental Funds. The remaining noncurrent amount of compensated absences of the Governmental Funds is recorded in the General Long-Term Debt Account Group. Vested compensated absences of the Proprietary Funds are recorded as expenses and liabilities of those funds as the benefits accrue to employees. See Note 11 - Employee Compensation Payable for more information.

### K. Total Columns on Combined Statements

The total columns on the combined statements are captioned "Memorandum Only" to indicate the aggregate of the columnar statements by fund type and account group. The data in these columns does not present financial position; results of operations or cash flows in conformity with generally accepted accounting principles and are not comparable to a consolidation. Interfund eliminations have not been made in the aggregation of this data.

## NOTE 2 – REPORTING CHANGES

Effective July 1, 1998, the County chose to reclassify the Environmental Cleanup Fund (Special Revenue Funds) to the Risk Management Fund (Internal Service Funds), and reclassified the activity of the Sheriff Warehouse from the General Fund to establish the Sheriff Warehouse Internal Service Fund. In addition, the County reclassified the Housing Department Debt Service Fund to the Special Revenue Funds. The reclassifications had an immaterial effect on the applicable fund types.

During the fiscal year 1998-99, Maricopa County established a Jail Construction Fund as a Capital Projects Fund. The following Funds were established in fiscal year 1998-99 as Special Revenue Funds: Correctional Health Grants, Jail Operations, Justice Court Judicial Enhancement, Juvenile Restitution, Sheriff Aviation and Victim Location.

# Notes to the Financial Statements

## (Continued)

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In addition, the following Funds were renamed:

OLD NAME	NEW NAME
<b>Special Revenue Funds</b>	
Bank One Ballpark	Bank One Ballpark Operations
Check Enforcement	County Attorney Special
Housing Authority	Housing Department
Inmate Health Services	Sheriff Inmate Health Services
Judicial Enhancement	Superior Court Judicial Enhancement
Lake Pleasant Recreation	Parks Lake Pleasant
Probation Services	Adult Probation Services
Rabies/Animal Control	Animal Control

### NOTE 3 – INDIVIDUAL FUND DEFICITS

The Old Courthouse (Special Revenue Fund), Research and Reporting (Special Revenue Fund), Risk Management (Internal Service Fund) and Non-AHCCCS Health Plans (Enterprise Fund) had deficits of \$2,475, \$185,708, \$23,321,519 and \$2,973,948, respectively, at June 30, 1999. For all of these funds except the Risk Management Fund, the deficits resulted from operations during the year and are expected to be corrected through normal operations in fiscal year 1999-00. The Risk Management Fund deficit is the result of the County Board of Supervisors electing to not fund the Risk Management Fund's unpaid claims. Consequently, the Risk Management Fund only billed user departments for operating costs and administrative expenses during the last four fiscal years, resulting in a fund deficit of \$23,321,519 at June 30, 1999. On July 1, 1999, Risk Management began billing user departments for actuarially determined paid claim estimates.

### NOTE 4 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (ARS) 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. Statute requires 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 (see Note 5). Those monies are pooled with County monies for investment purposes.

At June 30, 1999, the investment pool had cash on hand of \$4,500. The carrying amount of the pool's total cash in bank was \$9,620,521, and the bank balance was \$5,310,262. Of the bank balance, \$100,000 was covered by federal depository insurance and \$5,210,262 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

**Notes to the Financial Statements**  
(Continued)

At June 30, 1999, the investments in the County Treasurer's investment pool consisted of the following:

	Reported Amount	Fair Value
Repurchase agreements	\$ 29,408,000	\$ 29,408,000
U.S. government securities	1,648,414,884	1,648,414,884
Total	<u>\$ 1,677,822,884</u>	<u>\$ 1,677,822,884</u>

The investment pool's investments at June 30, 1999, are categorized below to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered in the County's name, or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name.

	CATEGORY I	CATEGORY II	CATEGORY III	REPORTED AMOUNT	FAIR VALUE
Repurchase agreements	\$	\$ 29,408,000	\$	\$ 29,408,000	\$ 29,408,000
U.S. government securities	1,648,414,884			1,648,414,884	1,648,414,884
Total investments	<u>\$ 1,648,414,884</u>	<u>\$ 29,408,000</u>	<u>\$</u>	<u>\$ 1,677,822,884</u>	<u>\$ 1,677,822,884</u>

**Other Deposits** – At June 30, 1999, the total nonpooled cash on hand was \$79,423. The carrying amount of the total nonpooled cash in bank was \$14,992,663, and the bank balance was \$12,753,117. Of the bank balance, \$4,857,808 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name; \$7,895,309 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

**Other Investments** - At June 30, 1999, the County's nonpooled investments consisted of the following:

	Reported Amount	Fair Value
Repurchase agreements	\$ 95,113,948	\$ 95,113,948
U.S. government securities	19,327,679	19,331,563
Mutual Funds	15,249,615	15,249,615
Total	<u>\$ 129,691,242</u>	<u>\$ 129,695,126</u>

The County's nonpooled investments at June 30, 1999, are categorized below to give an indication of the level of risk assumed by the County at year-end.

	CATEGORY I	CATEGORY II	CATEGORY III	REPORTED AMOUNT	FAIR VALUE
Repurchase agreements	\$	\$ 95,113,948	\$	\$ 95,113,948	\$ 95,113,948
U.S. government securities	6,590,133	2,363,474	10,374,072	19,327,679	19,331,563
Mutual Funds				15,249,615	15,249,615
Total investments	<u>\$ 6,590,133</u>	<u>\$ 97,477,422</u>	<u>\$ 10,374,072</u>	<u>\$ 129,691,242</u>	<u>\$ 129,695,126</u>

## Notes to the Financial Statements

(Continued)

The Board of Supervisors authorized \$4,404,689 of interest earned in certain other funds to be transferred to the General Fund.

A reconciliation of cash and investments to amounts shown on the Combined Balance Sheet follows:

Cash and Investments:

	County Treasurer's Investment Pool	Other	Total
Cash on hand	\$ 4,500	\$ 79,423	\$ 83,923
Carrying amount of deposits	9,620,521	14,992,663	24,613,184
Reported amount of investments	1,677,822,884	129,691,242	1,807,514,126
<b>Total</b>	<b>\$ 1,687,447,905</b>	<b>\$ 144,763,328</b>	<b>\$ 1,832,211,233</b>

Combined Balance Sheet:

Cash in bank and on hand	\$ 26,441,278
Cash and investments held by County Treasurer	1,789,151,986
Cash and investments held by Trustee	16,617,969
<b>Total</b>	<b>\$ 1,832,211,233</b>

### NOTE 5 – 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 monthly and at June 30.

The County Treasurer's investment pool is not registered with the Securities and Exchange Commission as an investment company and there is no regulatory oversight of its operations. The structure of the pool 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 follows.

Investment Type	Principal	Interest Rates	Maturities	Fair Value	Reported Amount
U. S. government securities	\$ 1,648,414,884	4.6 – 6.31%	Up to 3 Years	\$ 1,648,414,884	\$ 1,648,414,884
Repurchase agreements	\$ 29,408,000	0.25 – 4.8%	Up to 1 Month	\$ 29,408,000	\$ 29,408,000

# Notes to the Financial Statements

(Continued)

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

Statement of net assets	
Assets	\$ 1,725,269,012
Liabilities	0
Net assets	<u>\$ 1,725,269,012</u>
Net assets held in trust for:	
Internal participants	\$ 470,697,012
External participants	1,254,572,000
Total net assets held in trust	<u>\$ 1,725,269,012</u>
Statement of changes in net assets	
Total additions	\$ 14,266,923,717
Total deductions	14,277,568,121
Net increase (decrease)	<u>(10,644,404)</u>
Net assets held in trust:	
July 1, 1998	1,735,913,416
June 30, 1999	<u>\$ 1,725,269,012</u>

## NOTE 6 - ACCOUNTS RECEIVABLE

Accounts receivable balances shown on the combined balance sheet for the Enterprise Funds are stated net of allowances for uncollectibles. A summary of such receivables and related estimated uncollectibles at June 30, 1999, follows.

	ENTERPRISE FUNDS
Gross accounts receivable	\$ 55,112,890
Less: estimated uncollectibles	<u>(29,485,717)</u>
Accounts receivable	<u>\$ 25,627,173</u>

## NOTE 7 - PROPERTY TAXES RECEIVABLE

The County Treasurer is responsible for the collection of property taxes for all governmental entities within the County. Uncollected real property taxes receivable at June 30, 1999, as determined from the records of the County Treasurer's Office, consisted of the following:

YEAR	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
1998-99	\$ 3,513,731	\$ 901,594	\$ 438,898
1997-98	102,770		
1996-97	16,040		2,465
1995-96	35,117		4,554
1994-95	43,283	61,711	77
1993-94	43,567		8,601
Prior	248,732	33,028	34,624
Total	<u>\$ 4,003,240</u>	<u>\$ 996,333</u>	<u>\$ 489,219</u>

## Notes to the Financial Statements

(Continued)

The portion of property taxes receivable not collected within 60 days after June 30, 1999, has been deferred and, consequently, is not included in current year revenues. In addition, allowance for uncollectable taxes is considered immaterial, therefore, these amounts are not calculated and presented.

### NOTE 8 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governments at June 30, 1999, of \$150,257,294, include \$49,624,029, \$16,295,073 and \$12,414,337 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively, \$14,138,361 in jail tax collected by the State but not received by the County, \$907,809 in Rental Car Surcharge collected by the State but not received by the County, \$18,302,194 in various Federal and State grants, \$6,423,843 due from local governments for prisoner detention and police services, and \$21,015,900 in disproportionate share revenue due to the Medical Center by the State. The balance of \$11,135,748 is comprised of miscellaneous receivables from Federal, State and Local Governments.

### NOTE 9 – CHANGES IN GENERAL FIXED ASSETS

A summary of the changes in general fixed assets follows.

GENERAL FIXED ASSETS	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
Land	\$ 35,054,897	\$	\$ 2,034,444	\$ 33,020,453
Buildings	305,534,338	352,320,334	48,480	657,806,192
Improvements other than buildings	56,830,729	1,624,213	3,285,546	55,169,396
Machinery and equipment	175,828,336	44,856,198	10,960,826	209,723,708
Construction in progress	349,394,394	16,929,695	359,732,043	6,592,046
Total general fixed assets	<u>\$ 922,642,694</u>	<u>\$ 415,730,440</u>	<u>\$ 376,061,339</u>	<u>\$ 962,311,795</u>

The schedule of investment in general fixed assets by source at June 30, 1999, is as follows:

General Fund	\$ 420,564,855
Capital Projects Fund	6,592,046
Special Revenue Funds:	
Air Pollution	3,840,898
Bank One Ball Park	353,993,737
Flood Control	22,850,380
Housing Department	37,925,720
Library	9,370,744
Other Grants	15,016,648
Other Special Revenue	5,731,186
Parks and Recreation	6,610,522
Public Health	5,299,371
Animal Control	4,259,153
Recorder's Surcharge	3,036,551
Regional Schools	8,824,867
Sports Authority	23,092
Stadium District	13,123
Transportation	58,358,902
Total investment in general fixed assets	<u>\$ 962,311,795</u>

# Notes to the Financial Statements

(Continued)

## NOTE 10 – PROPRIETARY FUND PROPERTY, PLANT AND EQUIPMENT

The Proprietary Fund type schedule of property, plant and equipment by asset class at June 30, 1999, is as follows:

ASSET CLASS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL PROPRIETARY FUNDS
Land	\$ 1,489,679	\$ 0	\$ 1,489,679
Buildings	68,820,265	467,514	69,287,779
Improvements other than buildings	1,932,036	0	1,932,036
Machinery and equipment	<u>69,196,317</u>	<u>7,535,899</u>	<u>76,732,216</u>
Total property, plant and equipment	141,438,297	8,003,413	149,441,710
Accumulated depreciation	<u>(74,105,153)</u>	<u>(5,228,659)</u>	<u>(79,333,812)</u>
Net property, plant and equipment	<u>\$ 67,333,144</u>	<u>\$ 2,774,754</u>	<u>\$ 70,107,898</u>

## NOTE 11 – EMPLOYEE COMPENSATION PAYABLE

Compensated absences consist of personal leave and a calculated amount of family medical leave, as defined by the Federal Family & Medical Leave Act (FMLA), earned by employees based on services already rendered. Employees may accumulate up to 240 hours of personal leave hours, but any personal leave hours in excess of the maximum amount that are unused by the calendar year-end are converted to family medical leave. Generally, family medical leave benefits provide for qualifying FMLA events and are cumulative, but do not vest with employees and therefore, are not accrued. Personal leave and other compensated absences with similar characteristics are accrued as a liability when the benefits are earned by the employees, if the leave is attributable to past service and it is probable that the employer will compensate the employees for the benefits through paid time or some other means, such as cash payments at termination or retirement. Additionally, the liability to be recognized should be based upon these requirements:

- a) Upon retirement, County employees with accumulated family medical leave in excess of 1,000 hours are entitled to a \$3,000 bonus.
- b) Fringe benefits related to compensated absences are susceptible to accrual.

Liabilities for personal leave and the \$3,000 bonus earned by employees at June 30, 1999, were recorded in the following funds and account group:

General	\$ 3,500,000
Special Revenue	1,345,054
Enterprise/Internal Service	3,394,933
General Long-Term Debt	<u>24,352,492</u>
Total	<u>\$ 32,592,479</u>

The remaining balance of \$19,849,515 is comprised of accrued payroll and employee benefits at June 30, 1999.

# Notes to the Financial Statements

## (Continued)

### NOTE 12 – LONG-TERM OBLIGATIONS

A summary of changes in the general long-term obligations follows:

	BALANCE JULY 1, 1998	ISSUES/ ADDITIONS	RETIREMENTS/ DEDUCTIONS	BALANCE JUNE 30, 1999
General obligation bonds payable	\$ 119,045,000	\$	\$ 19,135,000	\$ 99,910,000
Special assessment debt with governmental	519,586	617,869	269,907	867,548
Housing Department bonds payable	124,203		14,113	110,090
Housing Department permanent notes and interest	17,973,888			17,973,888
Housing Department loans payable	2,187,594		101,941	2,085,653
Stadium District revenue bonds payable	62,615,185		3,400,500	59,214,685
Capital leases payable (Note 13)	17,684,054	4,099,099	4,149,201	17,633,952
Certificates of participation payable	23,998,943		3,331,257	20,667,686
Employee compensation payable (Note 11)	21,613,822	2,738,670		24,352,492
Claims and judgments payable (Note 16B and C)	61,999,187	19,111,835	11,160,584	69,950,438
<b>Total Long-Term Debt</b>	<b>\$ 327,761,462</b>	<b>\$ 26,567,473</b>	<b>\$ 41,562,503</b>	<b>\$ 312,766,432</b>

Issues of long-term debt were as follows at June 30, 1999:

#### General Obligation Bonds

General obligation (G.O.) bonds are direct obligations of the County. Prior to issuance, G.O. bonds must have a majority vote approval from the residents. Principal and interest are payable from secondary property taxes levied on all taxable property within the County without limitation as to rate or amount. The bonds are generally callable and the interest payable semiannually.

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 1999
1986 Bond Issue				
Series C (1990)	\$ 75,000,000	8.9%	7-1-99	\$ 6,000,000
Series D (1993)	25,575,000	4.5 - 7.5%	7-1-99/04	25,575,000
1992 Refunding Bond Issue				
First Series 1992	68,500,000	4.0 - 5.4%	7-1-99/03	12,975,000
Second Series 1992	67,500,000	6.25%	7-1-99/03	60,950,000
1994 Refunding Bond Issue				
1994A Tax Exempt	9,220,000	4.85 - 5.2%	7-1-99/02	4,490,000
1995 Refunding Bond Issue	17,320,000	4.5 - 4.7%	7-1-99/02	9,055,000
	<u>\$ 263,115,000</u>			<u>\$ 119,045,000</u>

#### Special Assessment Bonds Debt With Governmental Commitment

Special Assessments Bonds are recorded in the General Long-Term Debt Account Group and payable from assessments collected from property owners benefited by the respective improvements. The proceeds were used to finance construction in these districts. While there is no legal obligation for the County to further secure the special assessment bonds of the districts below, the County has made a moral commitment to take steps necessary to prevent default.



# Notes to the Financial Statements

(Continued)

The following special assessment districts had bonds outstanding at June 30, 1999:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 1999
5th Avenue	\$ 54,909	9.000%	1-1-00	\$ 402
Inland	289,383	9.000%	1-1-00	12,084
Pecos – McQueen	1,505,000	8.300%	1-1-00/03	68,586
Fairview Lane	59,379	9.000%	1-1-00/06	24,868
158th Street	73,587	9.000%	1-1-00/02	7,264
Boulder	48,813	9.000%	1-1-00/02	5,574
Grand View Manor	274,888	9.000%	1-1-00/05	65,285
East Fairview Lane	60,657	9.000%	1-1-00/07	36,588
Queen Creek Water	301,960	4.870%	7-1-99/17	285,345
White Fence Farms	185,810	9.000%	1-1-00/07	112,407
104 <sup>th</sup> Place/University	83,236	9.000%	1-1-00/07	64,028
Central Avenue	301,905	9.000%	1-1-00/09	301,905
Billings Street	14,004	9.000%	1-1-00/08	12,603
	<u>\$ 3,253,531</u>			<u>\$ 996,939</u>

## Public Housing Bonds

Housing Department Bonds, payable from Federal government subsidies, are due annually in varying principal and interest amounts.

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATE	MATURITY DATES	OUTSTANDING AT JUNE 30, 1999
AZ 9-6	<u>\$ 369,787</u>	3.875%	11-1-99/05	<u>\$ 110,090</u>

## Public Housing Notes

The Housing Department has permanent notes and interest payable to the U.S. Department of Housing and Urban Development (HUD). At June 30, 1999, Housing Department Permanent Notes and Interest on Contract SF 220 were \$17,973,888 at interest rates ranging from 6.625% to 10% per annum. The maturity of these notes is indefinite and determined by HUD. The Housing Department does not make principal and interest payments on these notes, as outstanding debt and interest likely will be forgiven by HUD.

## Housing Department Loans Payable

Housing Department loans payable at June 30, 1999, consisted of the outstanding notes below. The Department sold notes to the Federal Financing Bank. These notes will be repaid through Federal government subsidies.

DESCRIPTION	AMOUNT OF NOTE	INTEREST RATE	MATURITY DATES	OUTSTANDING AT JUNE 30, 1999
AZ 9-5	\$ 180,839	6.60%	11-1-99/00	\$ 30,697
AZ 9-9	3,112,494	6.60%	11-1-99/12	2,054,956
	<u>\$ 3,293,333</u>			<u>\$ 2,085,653</u>

## Notes to the Financial Statements

(Continued)

Following is the schedule of principal and interest requirements on the Housing Department loans payable:

YEAR	PRINCIPAL	INTEREST	TOTAL
1999-00	\$ 108,669	\$ 137,653	\$ 246,322
2000-01	115,484	130,838	246,322
2001-02	106,578	122,859	229,437
2002-03	113,612	115,825	229,437
2003-04	121,110	106,327	227,437
After 2004	1,520,200	544,729	2,064,929
	<u>\$ 2,085,653</u>	<u>\$ 1,158,231</u>	<u>\$ 3,243,884</u>

### Stadium District Revenue

Stadium District Revenue Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of car rental surcharges levied and collected by the Stadium District pursuant to A.R.S. §48-4234. Under the statute, the Stadium District may set the surcharge at \$2.50 on each lease or rental of a motor vehicle licensed for hire, for less than one year, and designed to carry fewer than 15 passengers, regardless of whether such vehicle is licensed in the State of Arizona. The Stadium District Board of Directors initially levied a surcharge at a rate of \$1.50 beginning in January 1992 and increased the surcharge to \$2.50, the maximum amount permitted by statute, in January 1993. The bonds do not constitute a debt or a pledge of the faith or credit of Maricopa County, the State of Arizona, or any other political subdivision. The payment of the bonds is enforceable solely out of the pledged revenues and no owner shall have any right to compel any exercise of taxing power of the District, except for surcharges.

On May 15, 1993, the Stadium District issued \$10,640,000 of Revenue Bonds Series 1993A to renovate Phoenix Municipal Stadium and construct a practice facility, and to pay off \$2,731,000 of outstanding debt financed by the City of Tempe for the renovation of Tempe Diablo Stadium.

On July 1, 1993, the Stadium District issued \$4,870,000 of Revenue Bonds Series 1993B to purchase Compadre Stadium.

On July 9, 1996, the Stadium District issued \$9,110,000 of Revenue Bonds Series 1996 to assist in the construction of the City of Mesa HoHoKam Stadium for use by the Chicago Cubs and to assist in the construction of the City of Phoenix Maryvale Baseball Park for use by the Milwaukee Brewers.

**Subordinate Debt** - On June 1, 1993, the City of Peoria issued \$24,160,000 of 1993 Series A Bonds on behalf of the Stadium District to construct the Peoria Sports Complex for use by the San Diego Padres and the Seattle Mariners. The Stadium District entered into an Intergovernmental Agreement ("IGA") with the City of Peoria and the City of Peoria Municipal Sports Complex Authority, pursuant to which the Stadium District has agreed to pay the principal and interest payments due on the bonds from Stadium District Revenues. Stadium District Revenues in the "Peoria Subordinate Obligation Subaccount" remain subject to the pledge and priority lien of the Stadium District Bonds.

**Second Subordinate Debt** - On April 1, 1996, the City of Mesa Municipal Development Corporation issued \$10,000,000 of Revenue Bonds Series 1996B on behalf of the Stadium District. Pursuant to the terms of an IGA with the City of Mesa, the Stadium District will, as certain specified revenues become available in the future, repay the City of Mesa an amount equal to the debt service associated with the Series 1996B Bonds, plus certain expenses relating thereto. The calculation of available revenues under the IGA for fiscal year 1999 is \$563,837 and is due and payable October 15, 1999. At June 30, 1999, the Stadium District had prepaid \$464,964 to the City of Mesa toward future debt payments.

# Notes to the Financial Statements

(Continued)

The bonds are secured solely by the City of Mesa's obligation to make payments under the lease and its pledge of excise taxes to secure such obligation. The bonds are remarketed by their remarketing agent at an annual interest rate necessary to market such bonds at prices equal to 100% of the principal amounts thereof, which is not to exceed 15%.

On March 10, 1997, the Stadium District issued \$10,000,000 in Second Subordinate Capital Appreciation Net Revenue Bonds to assist in the construction of the City of Phoenix Maryvale Baseball Park for use by the Milwaukee Brewers. The bonds mature October 15, 2035. Pursuant to terms of the agreement, the Stadium District will, as certain specified revenues become available in the future, prepay the bonds. The calculation of certain specified revenues under the debt agreement for fiscal year 1999 is \$563,837 and is due and payable October 15, 1999. At June 30, 1999, the value of the bonds including interest is \$8,244,706, which represents the total obligation if paid on that date.

The Stadium District had the following revenue bonds outstanding at June 30, 1999:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 1999
Revenue Bonds				
Series 1993A	\$ 10,640,000	3.90 - 5.50%	7-1-99/13	\$ 10,465,000
Series 1993B	4,870,000	3.70 - 4.75%	7-1-99/03	3,230,000
Series 1996	9,110,000	5.00 - 5.75%	7-1-99/14	8,905,000
Peoria Sports Complex -				
Series 1993A	24,160,000	4.50 - 7.70%	7-1-99/13	21,075,000
Second subordinate obligations:				
Mesa Municipal Dev. Corp.		Variable,		
Series 1996B	10,000,000	15% maximum	10-15-01/16	10,000,000
Capital Appreciation Bonds	10,000,000	6.26 - 8.77%	10-15-35	7,149,685
	<u>\$ 68,780,000</u>			<u>\$ 60,824,685</u>

## Certificates of Participation

Certifications of Participation represent proportionate interests in semiannual lease payments. The County's obligation to make lease payments are subject to annual appropriations being made by the County for that purpose.

On March 31, 1998, Maricopa County issued \$2,820,084 of Certificates of Participation to pay for the cost of a new information system for the Maricopa Medical Center. This replaced the balance at that date of the 1995 Certificate of Participation original issue of \$6.9 million, interest rate of 5.69%, with a new \$2,820,084 Certificate of Participation, interest rate of 4.56%, with the same maturity date of November 1, 1999.

On August 1, 1996, Maricopa County issued \$2,500,000 of Certificates of Participation to pay for the cost of a building for Maricopa County Regional School District 509.

On August 1, 1994, Maricopa County issued \$30,000,000 of Certificates of Participation to assist in the acquisition of the County's Southeast Juvenile Court and Detention Center and its adult detention facility known as the Estrella Jail Complex.

On August 1, 1993, Maricopa County issued \$3,850,000 of Certificates of Participation to assist in the acquisition, construction and equipping of the County's West Mesa Justice Court and Northwest Regional Probation Center facilities. Additionally, the proceeds were used for an advance refunding of the Certificates of Participation Series 1989 and to prepay land purchase agreements the County had previously executed with the State of Arizona.

## Notes to the Financial Statements (Continued)

The following Certificates of Participation were outstanding at June 30, 1999:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 1999
1998 Certificates of Participation	\$ 2,820,084	4.56%	8-1-99/11-1-99	\$ 610,719
1996 Certificates of Participation	2,500,000	5.25 - 6.25%	6-1-00/11	2,130,541
1994 Certificates of Participation	30,000,000	4.35 - 6.00%	5-25-00/04	17,395,000
1993 Certificates of Participation	3,850,000	3.90 - 6.00%	6-01-00/08	1,590,000
	<u>\$ 39,170,084</u>			<u>\$ 21,726,260</u>

The following is a schedule of future minimum principal and interest payments, for the above-described Certificates of Participation:

YEAR	ENTERPRISE FUNDS	GENERAL LONG-TERM DEBT ACCOUNT GROUP
1999-00	\$ 720,428	\$ 4,662,254
2000-01	105,645	4,671,788
2001-02	70,470	4,579,683
2002-03	70,527	4,580,727
2003-04	71,794	4,482,259
After 2004	113,598	2,076,564
Total principal and interest payments	1,152,462	25,053,275
Amount representing interest	(93,888)	(4,385,589)
Total Certificates of Participation payable at June 30, 1999	<u>\$ 1,058,574</u>	<u>\$ 20,667,686</u>

The following fixed assets are currently associated with the Certificates of Participation:

	ENTERPRISE FUNDS	GENERAL FIXED ASSETS ACCOUNT GROUP
Land	\$ 1,084,430	\$
Juvenile Court		30,000,000
Justice Court/Probation Center Buildings		2,765,570
Computer Systems	6,900,000	
Pappas School Building		2,500,000
	<u>\$ 7,984,430</u>	<u>\$ 35,265,570</u>

### Refunded and Refinanced Obligations

Future debt service on refunded bonds has been provided through advanced refunding bond issues whereby refunding bonds are issued and the net proceeds, plus any additional resources that may be required, are used to purchase securities issued or guaranteed by the United States government. These securities are then deposited in an irrevocable trust under an escrow agreement which states that all proceeds from the trust will be used to fund the principal and interest payments of the previously issued debt being refunded. The trust deposits have been computed so that the securities in the trust, along with future cash flows generated by the securities, will be sufficient to service the previously issued bonds.

The proceeds of the refunding issues have been placed in irrevocable trusts and invested in U.S. Treasury obligations that, together with the interest earned thereon, will provide amounts sufficient for future payment of principal and interest of the issues refunded.

## Notes to the Financial Statements (Continued)

The outstanding balance of the refunded debt and the related assets held in trust at June 30, 1999, is not included in the accompanying financial statement.

<u>General Obligation Bonds</u>	<u>Date Refunded</u>	<u>Remaining Amount Outstanding</u>
Project of 1986, Series B	2/1/92	\$ 15,500,000
Project of 1986, Series C	2/1/92	9,000,000
Project of 1986, Series C	8/1/92	60,000,000
Total Refunded Bonds Outstanding		<u>\$ 84,500,000</u>

### Legal Debt Margin

County indebtedness may not exceed six percent of the value of the County's taxable property ascertained by the last assessment. However, with voter approval, the County may become indebted for an amount not to exceed 15 percent of such taxable property. At June 30, 1999, the County's net bonded debt was \$98,670,000, (0.59% of taxable property), while the six percent limit was \$1,008,781,036 and the 15 percent limit was \$2,521,952,589.

### Debt Service Requirements

The County's debt service principal and interest requirements to maturity on all General Obligation, Special Assessment, Housing Department and Stadium District bond issues are as follows:

<u>Fiscal Year</u>	<u>General Obligation</u>	<u>Special Assessment</u>	<u>Housing Department</u>	<u>Stadium District (Subordinate)</u>	<u>Total Debt Service</u>
1999-00	\$ 25,950,275	\$ 171,441	\$ 18,107	\$ 4,365,520	\$ 30,505,343
2000-01	25,941,675	121,910	17,560	4,357,155	30,438,300
2001-02	22,160,035	119,285	19,781	4,345,683	26,644,784
2002-03	21,515,750	121,297	16,356	4,346,105	25,999,508
2003-04	20,975,000	110,134	18,578	4,347,300	25,451,012
After 2004	0	620,211	35,186	46,147,718	46,803,115
	<u>\$ 116,542,735</u>	<u>\$ 1,264,278</u>	<u>\$ 125,568</u>	<u>\$ 67,909,481</u>	<u>\$ 185,842,062</u>
Less Interest	<u>(16,632,735)</u>	<u>(396,730)</u>	<u>(15,478)</u>	<u>(25,844,481)</u>	<u>(42,889,424)</u>
	<u>\$ 99,910,000</u>	<u>\$ 867,548</u>	<u>\$ 110,090</u>	<u>\$ 42,065,000</u>	<u>\$ 142,952,638</u>

The principal and interest on the Second Subordinate Capital Appreciation Net Revenue (\$7,149,685) and the City of Mesa Municipal Development Corporation Revenue Bonds Series 1996B (\$10,000,000) have been excluded from the above schedule as the timing of the repayments cannot be determined due to these bonds having variable interest rates and other factors affecting future payments.

### **NOTE 13 – OBLIGATIONS UNDER LEASES**

- A. Operating Leases – The County's operating leases are for office equipment, land and buildings. Rental expenses under the terms of these operating leases were \$13,891,910 for the year ended June 30, 1999. These operating leases have remaining lease terms from one to twelve years. Also, they provide renewal options and are contingent on budgetary appropriations each fiscal year. The future minimum rental payments required under these operating leases as of June 30, 1999, are as follows:

# Notes to the Financial Statements

(Continued)

YEAR	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL
1999-00	\$ 7,958,032	\$ 1,748,211	\$ 1,396,468	\$ 11,102,711
2000-01	7,087,941	1,220,259	1,320,905	9,629,105
2001-02	5,337,406	628,641	1,248,796	7,214,843
2002-03	4,519,118	101,670	663,888	5,284,676
2003-04	3,218,306	73,757	9,417	3,301,480
Thereafter	8,943,942	184,513	0	9,128,455
Total minimum payments required	<u>\$ 37,064,745</u>	<u>\$ 3,957,051</u>	<u>\$ 4,639,474</u>	<u>\$ 45,661,270</u>

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

	ENTERPRISE FUNDS	GENERAL FIXED ASSETS ACCOUNT GROUP
Caterpillar Equipment	\$ 359,943	\$
Computer Systems and Equipment		7,307,006
Data Communications Equipment		235,464
Medical Equipment	2,918,775	9,650
Modular Buildings		253,570
Optical Scan Counter		4,212,000
Radio System		9,490,995
Sheriff's Helicopters		4,064,699
Telephone Systems		294,092
Total Fixed Assets	<u>3,278,718</u>	<u>25,867,476</u>
Accumulated Depreciation	<u>(2,070,077)</u>	
Net Value of Leased Fixed Assets	<u>\$ 1,208,641</u>	<u>\$ 25,867,476</u>

These lease-purchase agreements require the County to pay all maintenance costs. At the time of the final principal and interest payments, title to the leased equipment transfers to the County. These leases are contingent on budgetary appropriations each fiscal year. The assets are capitalized at total principal cost.

The following is a schedule of future minimum lease payments for the above-described capital leases:

YEAR	ENTERPRISE FUNDS	GENERAL LONG-TERM DEBT ACCOUNT GROUP
1999-00	\$ 558,780	\$ 4,656,171
2000-01	400,278	4,076,771
2001-02	232,792	2,729,673
2002-03	0	2,368,174
2003-04	0	2,031,113
Thereafter	0	4,433,690
Total minimum lease	<u>1,191,850</u>	<u>20,295,592</u>
Amount representing interest	<u>(66,692)</u>	<u>(2,661,640)</u>
Present value of net minimum lease payments	<u>\$ 1,125,158</u>	<u>\$ 17,633,952</u>

**Notes to the Financial Statements**  
(Continued)

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

State and Federal laws and regulations require Maricopa County to place a final cover on the eight County landfills (this includes three transfer stations) when they stop accepting waste and to perform specific maintenance and monitoring functions at the site for thirty years after closure. The County reports a portion of closure and postclosure care costs as an operating expense, based on capacity used during the fiscal year. In addition, a liability will be reported based on the total capacity used to date. At June 30, 1999, the operating expense and liability are as follows:

	CAVE CREEK	QUEEN CREEK	HASSAYAMPA PHASE 1	NEW RIVER	GILA	TRANSFER STATIONS	TOTAL
<b>CLOSURE COSTS</b>							
Total closure and post-closure costs	\$ 3,828,000	\$ 5,493,000	\$ 1,870,000	\$ 1,293,500	\$ 717,000	\$ 3,094,000	\$ 16,295,500
Approximate total capacity (cubic yards)	5,320,000	3,346,000	2,683,200	530,936	258,720		12,138,856
Total cost per cubic yard		\$ 7.17					
<b>WASTE FLOW (Cubic Yards)</b>							
Prior to fiscal year 1998-99	5,320,000	3,112,000	2,683,200	530,936	258,720		11,904,856
Fiscal Year 1998-99	0	78,000	0	0	0		78,000
Total waste received	<u>\$ 5,320,000</u>	<u>\$ 3,190,000</u>	<u>\$ 2,683,200</u>	<u>\$ 530,936</u>	<u>\$ 258,720</u>		<u>\$ 11,982,856</u>
Capacity used	100.00%	95.34%	100.00%	100.00%	100.00%		98.72%
<b>ACCRUAL OF COSTS</b>							
Prior to fiscal year 1998-99	\$ 3,828,000	\$ 3,814,096	\$ 1,870,000	\$ 1,293,500	\$ 717,000	\$ 3,094,000	\$ 14,616,596
Fiscal year 1998-99	0	559,635	0	0	0	0	559,635
Total costs accrued at June 30, 1999	<u>\$ 3,828,000</u>	<u>\$ 4,373,731</u>	<u>\$ 1,870,000</u>	<u>\$ 1,293,500</u>	<u>\$ 717,000</u>	<u>\$ 3,094,000</u>	<u>\$ 15,176,231</u>
<b>REMAINING CAPACITY AND COSTS</b>							
Remaining life in years	0	1	0	0	0	0	
Remaining capacity (cubic yards)	0	156,000	0	0	0	0	156,000
Remaining costs to accrue	\$ 0	\$ 1,119,269	\$ 0	\$ 0	\$ 0	\$ 0	\$ 1,119,269

Accrued liabilities of \$15,176,231 have been reduced by \$2,558,354 for actual closure and postclosure care costs incurred during the current fiscal year, resulting in a balance of \$12,617,877 at June 30, 1999, included in accrued liabilities of the Solid Waste Enterprise Fund.

The County will recognize the remaining estimated cost of closure and postclosure care costs of \$1,119,269 as the remaining estimated capacity is filled. These amounts are based on what it would cost to perform all closure and postclosure care in fiscal year 1998-99. The actual cost to close the sites may differ from the estimates due to changes in technology, inflation, or changes in regulations. The estimated costs to be incurred in future fiscal years is as follows:

YEAR	CLOSURE	POST-CLOSURE	TOTAL
1999-00	\$ 4,833,000	\$ 110,500	\$ 4,943,500
2000-01	0	160,800	160,800
2001-02	0	160,800	160,800
2002-03	0	160,800	160,800
2003-30	0	8,311,246	8,311,246
<b>Total</b>	<u>\$ 4,833,000</u>	<u>\$ 8,904,146</u>	<u>\$ 13,737,146</u>

Effective September 1, 1997, State and Federal laws and regulations require that the County demonstrate financial assurance to ensure that the funds necessary to meet the costs of closure, postclosure care, and corrective action will be available when needed. The County is in compliance with these requirements.

# Notes to the Financial Statements

(Continued)

## NOTE 15 – RISK MANAGEMENT

The Risk Management Fund and the Employee Benefits Trust Fund (Internal Service Funds) account for the financing of the uninsured risk of loss related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and short-term disability to eligible employees. Also, prior to January 1, 1998, the County was liable for a portion of medical benefits to eligible employees and their dependents. Subsequent to January 1, 1998, all employee medical benefits are provided through commercial insurance coverage. The County is still liable for claims filed under the previous medical coverage.

The County carries commercial insurance for public liability in excess of \$1,000,000 and medical malpractice liability in excess of \$1,000,000. Settled claims have not exceeded this commercial coverage since the inception of these insurance policies.

Payment of workers' compensation benefits is self-funded up to \$250,000 per occurrence.

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: incurred loss development, paid loss development, frequency/severity, exposure/loss rate (incurred losses), and the exposure/loss rate (paid losses). Accrued actuarial liabilities at June 30, 1999, for each insurable area follows.

General liability	\$ 17,206,632
Automobile liability	1,205,479
Malpractice	15,378,358
Workers' compensation	6,654,812
Property reserve	242,229
Auto physical damage reserve	84,508
Subtotal	<u>40,772,018</u>
Employee health and disability claims	176,119
Total	<u>\$ 40,948,137</u>

Changes in the unpaid claims liability reported in the Risk Management Fund follows.

	BALANCE JULY 1	CURRENT-YEAR CLAIMS AND CHANGES IN ESTIMATE	CLAIM PAYMENTS	BALANCE JUNE 30
1996-97	\$ 44,584,999	\$ (9,894,678)	\$ (7,732,698)	\$ 26,957,623
1997-98	26,957,623	11,581,577	(8,166,303)	30,372,897
1998-99	30,372,897	19,724,588	(9,325,467)	40,772,018

## NOTE 16 – CONTINGENT LIABILITIES

- A. General Litigation - At June 30, 1999, there were lawsuits and claims pending against the County including interest and costs of litigation ranging from a probable/possible loss of \$6,700,000 to a remote loss of \$45,000,000 depending upon the outcome of the litigation. A total of \$40,445,281 has been accrued in the liability for reported and incurred but not reported claims for general liability, automobile liability, malpractice and workers' compensation claims in the Risk Management Fund based on the actuary calculation. See Note 15 - Risk Management for more information.



## Notes to the Financial Statements

(Continued)

- B. Indigent Health Care Litigation - At June 30, 1999, there were lawsuits and claims pending against the County in the amount of \$114,861,512 for Indigent Health Care. The County has accrued a liability of \$1,200,000 in the County General Fund (in accrued liabilities) at June 30, 1999, and \$34,204,938 in the General Long-Term Debt Account Group (in Claims and Judgments Payable) in accordance with GASB 10 - Accounting and Financial Reporting for Risk Financing and Related Insurance Issues.
- C. Environmental Claims - The County has estimated and recorded a probable liability of \$35,745,500 in the General Long-Term Debt Account Group in Claims and Judgments Payable for claims resulting from environmental hazards such as illegal dumping by previous landowners and tenants. There is a potential incremental liability of \$123,754,500, which is contingent upon the extent to which additional environmental contamination is found. The County is researching historical records and performing investigations to identify the previous landowners and parties who are responsible for the environmental hazards.

### NOTE 17 – CONTRIBUTED CAPITAL

The Medical Center increased contributed capital for equipment donations and capital projects paid for out of the Intergovernmental Capital Projects Fund. Risk Management increased contributed capital due to the transfer of the Environmental Cleanup Fund from the Special Revenue Funds to the Internal Service Funds. The Sheriff Warehouse recorded contributed capital on the transfer of inventory from the General Fund. Changes in proprietary fund type contributed capital for the year are summarized as follows:

	CONTRIBUTED CAPITAL AT JULY 1, 1998	ADDITIONS	DEDUCTIONS	CONTRIBUTED CAPITAL AT JUNE 30, 1999
<b>ENTERPRISE FUNDS</b>				
Maricopa Health Plan	\$ 590,079	\$	\$	\$ 590,079
Medical Center	46,537,248	1,414,374		47,951,622
ALTCS	4,814			4,814
Non-AHCCCS Health Plans	9,401			9,401
Solid Waste	10,791,231			10,791,231
Total	<u>\$ 57,932,773</u>	<u>\$ 1,414,374</u>	<u>\$</u>	<u>\$ 59,347,147</u>
<b>INTERNAL SERVICE FUNDS</b>				
Equipment Services	\$ 14,744,048	\$	\$	\$ 14,744,048
Telecommunications	1,079,758			1,079,758
Reprographics	291,348			291,348
Risk Management	1,355,418	1,531,060		2,886,478
Employee Benefits Trust	30,445			30,445
Sheriff Warehouse	0	600,330		600,330
Total	<u>\$ 17,501,017</u>	<u>\$ 2,131,390</u>	<u>\$</u>	<u>\$ 19,632,407</u>

### NOTE 18 – PATIENT SERVICE REVENUE

Medical Center patient service revenue is reported net of the following deductions:

Gross patient service revenue	\$ 292,310,576
Allowance for uncollectible accounts	(22,394,915)
Indigent patient writeoff	(18,266,510)
Contractual and administrative adjustments	(110,313,586)
Net Patient Service Revenue	<u>\$ 141,335,565</u>

# Notes to the Financial Statements

(Continued)

## NOTE 19 – RESIDUAL EQUITY TRANSFERS

During fiscal year 1998-99, the General Fund transferred inventory to the Sheriff Warehouse (Internal Service Fund) in the amount of \$600,330. The Environmental Cleanup Fund (Special Revenue Funds) was closed and its fund balance of \$1,531,060 was transferred to the Risk Management Fund (Internal Service Funds). The Bond Funds (Capital Projects Funds) transferred surplus money of \$644,383 to the General Obligation Fund (Debt Service Funds). The Housing Department Debt Service Fund was closed and its fund balance of \$1,702 was transferred to the Housing Department Special Revenue Fund.

FUND	DESCRIPTION	EQUITY TRANSFER-IN	EQUITY TRANSFER OUT
<u>General Fund</u>			
	Transfer Inventory To Internal Service Funds	\$	\$ 600,330
<u>Special Revenue Funds</u>			
Environmental Cleanup	Transfer Fund Equity To Internal Service Funds		1,531,060
Housing Department	Transfer Fund Equity From Debt Service Funds	1,702	
<u>Capital Projects Funds</u>			
Bond Funds	Transfer Surplus Money To Debt Service Funds		644,383
<u>Debt Service Funds</u>			
General Obligation	Transfer Surplus Money From Capital Projects Funds	644,383	
Housing Department	Transfer Fund Equity To Special Revenue Funds		1,702
<u>Internal Service Funds</u>			
Risk Management	Transfer Fund Equity From Special Revenue Funds	1,531,060	
Sheriff Warehouse	Transfer Inventory From General Fund	600,330	

## NOTE 20 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

FUNDS	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
GENERAL	\$ 73,680,821	\$ 1,011,315	\$ 76,956,377	\$ 24,819,299
<u>SPECIAL REVENUE</u>				
Transportation		63,826	5,280	411,302
Flood Control	20,481	29,932		
Adult Probation Grants		1,108,317		16,460
Human Services Grants		25,886	377,490	174,911
Public Health		33,300		
Air Pollution		29,211		
Juvenile Court Grants	19,780	31,113		
CDBG Housing Trust		30,204		
Library	3,267	11,319		3,178
Stadium District		77,546		5,478,649
Animal Control		24,695	71,745	6,943
Adult Probation Services	384,420	16,493		
Children's Issues Education	25			
Clerk of Court Grants		302		
Conciliation Court Special	99,164	3,084		
County Attorney Grants		9,818		
County Attorney Special		4,195		
Court Automation	62,816	350		
Document Retrieval	94,718	2,900		
Domestic Relations Education	14,984	133		

# Notes to the Financial Statements

(Continued)

FUNDS	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
Emergency Management	\$	\$ 1,003	\$	\$
Expedited Child Support	34,464	1,226		
Housing Department		6,775		
Jail Operations	3,391	206,115	3,593,885	13,000,000
Justice Court Enhancement	26,298			
Justice Court Grants		66		
Justice Court Judicial Enhancement		36,260		
Juvenile Probation	101,173	2,157		
Law Library	76,723			
Palo Verde		319		
Parks and Recreation Grants		12,472		
Parks Enhancement		12,977		
Parks Lake Pleasant		2,434	19,456	145,142
Planning Grants		148		
Probate Programs	25,775	1,231		
Public Defender Grants		1,060		6,445
Public Defender Training		472		
Public Health Pharmacy		2,704	44,124	68,107
Recorders Surcharge	151,584	3,657		
Research and Reporting		249,320		1,254
Sheriff Aviation		190,356		
Sheriff Grants	5,537	1,296,747		
Sheriff Inmate Health Services	70,000	63,334		
Sheriff Special Funding	50,078	110,679		
Street Lighting	1,179			
Superior Court Grants		3,151		
Superior Court Judicial	108,672	325		
Superior Court Special	10,806	1,795		
Waste Tire Program		371		61,114
<b>DEBT SERVICE</b>				
General Obligation	10,232		1,986,806	
Stadium District			5,478,649	
<b>CAPITAL PROJECTS</b>				
Major League Stadium	107,849	31,190		
Bank One Ballpark Project Reserve		3,444		
Jail Construction Fund		4,407	13,000,000	
Intergovernmental		157,338	10,500,000	
<b>ENTERPRISE</b>				
Medical Center		68,336,442	10,207,901	78,112,771
Solid Waste		984		200,505
Non-AHCCCS Health Plans		193,696	283,824	
<b>INTERNAL SERVICE</b>				
Equipment Services		8,043		
Telecommunications		6,010		
Reprographics		1,314		
Risk Management		3,012		
Employee Benefits Trust	1,618,745	1,355		
Sheriff Warehouse		321,021		
<b>AGENCY</b>				
Property Tax Collection		1,610,684		
Special Purpose		2,801,126		
<b>TRUST</b>				
Treasurer's Investment Pool	1,407,112			
Expendable Trust	11,065			19,457
Total	<u>\$ 78,201,159</u>	<u>\$ 78,201,159</u>	<u>\$ 122,525,537</u>	<u>\$ 122,525,537</u>

# Notes to the Financial Statements

(Continued)

## NOTE 21 – BUDGETARY BASIS OF ACCOUNTING

The adopted budget of the County is prepared on a basis consistent with generally accepted accounting principles with certain exceptions. The activity in Sports Authority, Street Lighting, Regional Schools, Taxpayers' Information, Justice Court Enhancement, Regional School District 509, Regional School District 512, and the Victim Location Enhancement Funds (Special Revenue Funds); Special Assessment Fund (Debt Service Funds) were not specifically budgeted, but were presented as separate funds for financial statement presentation. The capital lease expenditures and the proceeds from the capital leases within the General Fund were not specifically budgeted.

The following reconciliation is necessary to present the excess of revenues and other sources over expenditures and other uses from the Combined Statement of Revenues, Expenditures and Changes in Fund Balances on a budgetary basis to provide a more meaningful comparison.

	GENERAL	SPECIAL REVENUE	DEBT SERVICE
Excess (deficiency) of revenues and other sources over expenditures and other uses, from the Combined Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 33,199,270	\$ 27,629,681	\$ (603,081)
Capital lease expenditures	11,320,208		
Proceeds from capital leases	(11,320,208)		
Regional Schools revenues		(408,899)	
Regional Schools expenditures		277,826	
Street Lighting revenues		(3,240,743)	
Street Lighting expenditures		3,770,615	
Sports Authority Fund revenues		(497,843)	
Sports Authority Fund expenditures		501,950	
Taxpayers' Information Fund revenues		(115,764)	
Taxpayers' Information Fund expenditures		2,198	
Justice Court Enhancement		(423,253)	
Victim Location Enhancement revenues		(24,163)	
Regional School District 509 revenues		(11,929,007)	
Regional School District 509 expenditures		12,233,408	
Regional School District 512 revenues		(571,124)	
Regional School District 512 expenditures		510,543	
Special Assessment revenues			(352,643)
Special Assessment expenditures			339,284
Excess (deficiency) of revenues and other sources over expenditures and other uses, from the Combined Statement of Revenues, Expenditures and Changes in Fund Balances - Budget and Actual	<u>\$ 33,199,270</u>	<u>\$ 27,715,425</u>	<u>\$ (616,440)</u>

## NOTE 22 – DISPROPORTIONATE SHARE SETTLEMENT

Section 1923 of the Social Security Act establishes Federal requirements designed to aid entities that provide medical services to a disproportionate share of medically indigent patients. These requirements were met for the year ended June 30, 1999, through disproportionate share settlements established by Laws 1999, First Special Session, Chapter 6 (Laws 1999). AHCCCS was directed to distribute such settlements based on various qualifying criteria and allocation processes. Laws 1999 appropriated the disproportionate share settlement amounts to be distributed to the hospitals for the year ended June 30, 1999. Maricopa County Medical Center's share of the settlement for the year ended June 30, 1999, totaled \$90,334,000. Of this amount, \$21,015,900 was reported as due from other governmental units at June 30, 1999. However, Laws 1999, First Regular Session, Chapter 176 also mandated the reimbursement of a portion of the disproportionate share settlements through the State Treasurer to the State General Fund. Consequently, \$76,989,800 was remitted to the State Treasurer from the General Fund.

# Notes to the Financial Statements

(Continued)

## NOTE 23 – SEGMENT INFORMATION ON ENTERPRISE FUNDS

The County operates the following Enterprise Funds: Maricopa Health Plan, Medical Center, Arizona Long-Term Care System (ALTCS), Maricopa County Health Plans (Non-AHCCCS), and Solid Waste. Segment information for the year ended June 30, 1999 is as follows:

	MARICOPA HEALTH PLAN	MEDICAL CENTER	ALTCS	NON- AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL ENTERPRISE FUNDS
Operating revenues	\$ 64,235,678	\$ 155,438,837	\$ 252,092,797	\$ 26,627,144	\$ 1,855,790	\$ 500,250,246
Depreciation, depletion, and amortization expense	144,165	6,638,870	119,657	1,380	544,242	7,448,314
Operating income (loss)	1,828,506	(31,087,584)	12,055,434	(259,960)	337,901	(17,125,703)
Operating grants		3,484,920		1,136,391		4,621,311
Operating transfers:						
Transfers in		10,207,901		283,824		10,491,725
Transfers out		(78,112,771)			(200,505)	(78,313,276)
Net income (loss)	2,793,724	(7,354,259)	17,920,981	1,274,147	1,031,041	15,665,634
Fund Equity:						
Change in contributed capital		1,414,374				1,414,374
Property, plant and equipment:						
Additions	7,953	17,773,256	12,447			17,793,656
Deletions	213,901	3,916,474	92,166			4,222,541
Net working capital	16,461,732	(42,664,212)	53,260,919	(2,975,439)	3,973,508	28,056,508
Total assets	24,830,843	116,710,931	104,171,349	403,571	19,860,668	265,977,362
Total equity (deficit)	16,592,075	21,651,667	53,503,505	(2,973,948)	5,641,388	94,414,687

## NOTE 24 – EXCESS OF EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following governmental fund types had excess of actual expenditures over budgeted expenditures in their respective departments or funds for the year ended June 30, 1999:

### GENERAL FUND

County Assessor	\$ 53,613
Correctional Health	127,025
Health Care Mandates	12,879,846

### SPECIAL REVENUE FUNDS

RICO	\$ 118,155
County Attorney Grants	59,927
Parks Souvenir	7,863
Justice Court Grants	54,132
Children's Issues Education	9,506
Correctional Health Grants	8,655
Law Library	19,529

# Notes to the Financial Statements

(Continued)

## NOTE 25 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 1999, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into four major categories: Transportation Construction Projects, Flood Control Construction Projects, Construction and Maintenance of Adult and Juvenile Jail Facilities, and General Government Projects.

### Transportation Construction Projects

At June 30, 1999, the Maricopa County Transportation Department had contractual commitments of \$22,317,331 of construction of various highway projects. Funding for these expenditures will be provided from Highway User Fuel Tax, the primary source of revenue for the Transportation Department.

### Flood Control Construction Projects

At June 30, 1999, the Maricopa County Flood Control District had contractual commitments of \$34,094,000 for the construction of various flood control projects. Funding for these expenditures will be provided from the Flood Control District's tax levy of property within Maricopa County, the primary source of revenue for the Flood Control District.

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

On November 3, 1998, at the general election, the voters approved a 1/5 of one-cent sales tax to begin January 1, 1999, for the construction and maintenance of adult and juvenile jail facilities. The tax shall continue in effect until nine hundred million dollars of revenue is collected, but in no event more than nine years. At June 30, 1999, Maricopa County had contractual commitments of \$16,697,697.

### General Government Projects

At June 30, 1999, Maricopa County had the following contractual commitments related to major capital projects:

<u>PROJECT NAME</u>	<u>CONTRACTUAL COMMITMENT</u>	<u>FUNDING SOURCE</u>
Replacement Vehicles-Sheriff's Office	\$ 7,770	General Fund
Juvenile Detention/40-Bed Expansion	767,449	General Fund
Major Maintenance Projects	1,431,951	General Fund
American Disabilities Act Improvements	173,203	General Fund
Total	<u>\$ 2,380,373</u>	

## NOTE 26 – EMPLOYEE RETIREMENT PLANS

### Plan Descriptions

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

# Notes to the Financial Statements

(Continued)

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

**The Public Safety Personnel Retirement System (PSPRS)** (Sheriff and Investigators) 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 167 local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 4.

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

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

## Financial Reports

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

### ASRS

3300 N. Central Ave.  
P.O. Box 33910  
Phoenix, AZ 85067-3910

(602) 240-2000 or (800) 621-3778

### PSPRS, CORP, EORP

1020 E. Missouri Ave.  
Phoenix, AZ 85014

(602) 255-5575  
[www.psprs.com](http://www.psprs.com)

## 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, 1999, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 3.34 percent (2.85 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, 1999, 1998, and 1997 were \$10,878,700, \$10,923,244 and \$10,218,465, respectively, which were equal to the required contributions for the year.

## Notes to the Financial Statements

(Continued)

In addition, active EORP members were required by statute to contribute 7.00 percent of the members' annual covered payroll. The County was required to remit a designated portion of court docket fees plus additional contributions of -0- percent of the member's annual covered payroll, as determined by actuarial valuation. Currently, these fees collected are sufficient to provide all of the County employer costs. The County's contributions to EORP for the years ended June 30, 1999, 1998, and 1997 were \$2,522,642, \$2,402,300, and \$2,228,410, respectively, which were equal to the required contributions for the year.

Agent Plans - For the year ended June 30, 1999, active PSPRS (Maricopa County Sheriff's) 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 4.75 percent, whereas, active PSPRS (Maricopa County Attorney Investigators) members were required by statute to contribute 7.65 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 9.17 percent. Active CORP members were required by statute to contribute 8.50 percent of the members' annual covered payroll, and the County was required to contribute at the actuarially determined rate of 6.21 percent.

Annual Pension Cost - The County's pension cost for the two agent plans for the year ended June 30, 1998, the date of the most recent actuarial valuation, and related information follow.

	PSPRS		CORP
	(Sheriff)	(Investigators)	
Contribution rates:			
County	7.34%	12.74%	6.83%
Plan members	7.65%	7.65%	8.50%
Annual pension cost	\$1,518,411	\$95,998	\$2,173,976
Contributions made	\$1,518,411	\$95,998	\$2,173,976
Actuarial valuation date	6/30/98	6/30/98	6/30/98
Actuarial cost method	Entry Age	Entry Age	Entry Age
Actuarial assumptions:			
Investment rate of return	9%	9%	9%
Projected salary increases includes inflation at	6.5% - 9.5%/5.5%	6.5% - 9.5%/5.5%	6.5% - 9.5%/5.5%
Cost of living adjustments	None	None	None
Amortization method	Level % Open	Level % Open	Level % Open
Remaining amortization period from 7/1/98	20 Years	20 Years	20 Years
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

Trend Information - Information for each of the agent plans as of the most recent actuarial valuations for the past three fiscal years available follows.

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Valuation Date June 30, 1998			
PSPRS (Sheriff)	\$ 1,518,411	100.0%	\$ 0
PSPRS (Investigators)	\$ 95,998	100.0%	\$ 0
CORP	\$ 2,173,976	100.0%	\$ 0



## Notes to the Financial Statements

(Continued)

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Valuation Date June 30, 1997			
PSPRS (Sheriff)	\$ 1,601,746	100.0%	\$ 0
PSPRS (Investigators)	\$ 82,446	100.0%	\$ 0
CORP	\$ 2,216,451	100.0%	\$ 0

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Valuation Date June 30, 1996			
PSPRS (Sheriff)	\$ 1,664,570	100.0%	\$ 0
PSPRS (Investigators)	\$ N/A	N/A	\$ N/A
CORP	\$ 1,746,175	100.0%	\$ 0

**Funding Progress** - Analysis of funding progress for each of the agent plans as of the most recent actuarial valuations for the year's available follows.

### PSPRS

	(1)	(2)	(3)	(4)	(5)	(6)
Valuation Date June 30	Actuarial Value of Plan Assets	Entry Age Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (2)-(1)	Percent Funded (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Sheriff</u>						
1998	\$126,691,889	\$106,256,065	\$ 20,435,824	119.2%	\$ 21,060,363	N/A
1997	\$116,857,295	\$ 97,638,165	\$ 19,219,130	119.7%	\$ 19,493,822	N/A
1996	\$101,280,338	\$ 94,906,954	\$ 6,373,384	106.7%	\$ 19,278,311	N/A

	(1)	(2)	(3)	(4)	(5)	(6)
Valuation Date June 30	Actuarial Value of Plan Assets	Entry Age Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (2)-(1)	Percent Funded (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Investigators</u>						
1998	\$ 3,267,429	\$ 3,240,679	\$ 26,750	100.8%	\$ 648,700	N/A
1997	\$ 2,943,085	\$ 3,223,318	\$ (280,233)	91.3%	\$ 813,878	34.4%
1996	\$ 2,206,420	\$ 2,922,905	\$ (716,485)	75.5%	\$ 793,548	90.3%

# Notes to the Financial Statements

(Continued)

## CORP

	(1)	(2)	(3)	(4)	(5)	(6)
Valuation Date June 30	Actuarial Value of Plan Assets	Entry Age Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (2)-(1)	Percent Funded (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
1998	\$ 68,701,567	\$ 59,894,176	\$ 8,807,391	114.7%	\$ 31,894,069	N/A
1997	\$ 56,105,909	\$ 52,703,436	\$ 3,402,473	106.5%	\$ 32,374,878	N/A
1996	\$ 45,481,404	\$ 43,417,808	\$ 2,063,596	104.8%	\$ 28,171,808	N/A

## NOTE 27 – OTHER POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 26 - Employee Retirement Plans, Maricopa County offers the following post-employment benefits to terminated and retired employees:

In accordance with Public Law 99-272, (COBRA), Maricopa County provides continued group medical and dental benefits to terminated employees for a period not to exceed 18, 29, or 36 months, depending upon the type of qualifying event that occurred. To be eligible, an employee must be enrolled in the insurance plan on the day prior to the qualifying event. The beneficiary pays 100 percent of the premium and an administration charge equal to two percent of the premium. Maricopa County's dental and medical insurance carriers, Health Select, Cigna, United Dental Care and Delta Dental accept the risk for COBRA claims. However, Maricopa County is financially liable for claims in excess of premiums (up to stop loss) filed by those beneficiaries enrolled with Blue Cross/Blue Shield. Maricopa County terminated its contract with Blue Cross/Blue Shield on December 31, 1997. During the fiscal year ended June 30, 1999, Maricopa County had a net claims expense for Blue Cross/Blue Shield run off claims of \$157,657.

Also under the authority of Public Law 99-272, Maricopa County provides an Employee Assistance Program to terminated employees who choose it when selecting from available COBRA options. This program provides counseling for qualifying terminated employees and their dependents at \$1.80 per participant. It is an internal program totally funded by the County. For the fiscal year ended June 30, 1999, there were no enrolled participants qualifying under COBRA in the program.

Maricopa County provides medical insurance to retirees. In accordance with Arizona Revised Statute §11-263, the County provides post-retirement medical insurance to participants meeting the requirements of the statute. Participants must have enough money in their pension plans to cover the insurance premiums in full. The participants are responsible for paying the full cost of premiums. The County's insurance carriers accept financial liability for claim costs.

In addition to the above benefits, Maricopa County provides a waiver of premium on life insurance benefits provided to currently disabled former employees under the age of 60 who became disabled prior to the age of 60 and while they were benefit eligible employees. The waiver of premium is a part of the contractual agreement the County has with Life Insurance Company of North America. To qualify, the insurance company must approve the disability. This benefit is funded entirely through insurance premiums applied to benefit eligible employees. Maricopa County is experience-rated, and non-participating. In no event is more premium owed than is primarily paid; consequently, no County liability arises for claims in excess of premiums paid.

**SUPPLEMENTAL INFORMATION**

This section is dedicated to address the Year 2000 issue.

**MARICOPA COUNTY**  
**Required Supplementary Information**  
**Year 2000 Issue**  
**June 30, 1999**  
**(Unaudited)**

Some of the County's electronic data processing systems and equipment items are subject to shortcomings related to the year 2000 that could adversely affect County operations. If not corrected, many programs and embedded chips would not be able to distinguish the year 2000 from the year 1900. This may cause them to process data inaccurately or to stop processing data altogether. Maricopa County is aware of the problem and has been taking corrective action since 1996. Commitment for the project is directed from the Executive level through all levels of management and supervision. Appropriations have been budgeted, approved, and utilized by each organization to carry out these efforts.

The County's Information Technology federated governance structure dictates that Year 2000 issues are the responsibility of each department supporting information systems.

Consistent with the decentralized structure of Maricopa County, operations and technology management, elected officials and department heads retain the principal responsibility and accountability for Year 2000 compliance within their respective areas. Business leaders will work closely with their technology departments to ensure timely attainment of this goal.

Achieving Year 2000 compliance is defined to mean the ability of systems to accurately process date and time data before, during and after January 1, 2000, and for all leap years.

To minimize the risk of information technology failures, the County has adopted its model to ensure all departments have a methodology to use in identifying and correcting Year 2000 issues within their organizations. However, the model is adaptable to address any organizational environment.

To further reduce the risk for any unforeseen failures (either externally generated or internally caused), each county department will develop their own business contingency plan that can be activated to ensure that their mission critical operations continue as required.

The Office of the Chief Information Officer acts as a conduit by summarizing the technology progress reported through statistics distributed by the individual departments. Validation and verification of progress data will be conducted by Internal Audit on a County risk basis. The information contained within the Year 2000 readiness report allows for a high-level risk assessment and the resultant recommendations as presented.

Typically, efforts to address the year 2000 issue progress through four stages. However, the completion of these stages does not guarantee that the County's systems and equipment will be year 2000 compliant.

- Awareness - Establishing a project plan and budget for dealing with the year 2000 issue.
- Assessment – Identifying all of the systems and individual components of the systems, or identifying systems and equipment that are critical to County operations.
- Remediation – Making changes to systems and equipment.
- Testing and Validation – Testing the changes made to systems and equipment and reviewing the test results.

County departments have identified computer systems and electronic equipment groups that are critical to their operations. These mission-critical systems and equipment groups affect financial, public safety, public health, education, and personnel aspects of the County's operations. The following tables indicate the percentage of compliance completion as of June 30, 1999 for each stage by County functional area:

Technology Systems or Communities	Percentage of compliance completion				
	Awareness	Assessment	Remediation	Testing and Validation	Contingency Plan and Documentation
Health Services	100.00%	98.89%	78.17%	75.00%	66.25%
Justice and Law Enforcement	100.00%	98.36%	88.69%	77.12%	59.88%
Revenue Generation	100.00%	99.89%	99.33%	85.17%	56.67%
Financial and Business	100.00%	100.00%	100.00%	96.00%	96.00%
Infrastructure	100.00%	99.93%	98.67%	89.17%	76.56%
Other	100.00%	98.89%	96.94%	92.39%	79.86%

**Maricopa County**

<b>100.00%</b>	<b>99.25%</b>	<b>91.82%</b>	<b>84.17%</b>	<b>64.22%</b>
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Embedded Systems	Percentage of compliance completion				
	Awareness	Assessment	Remediation	Testing and Validation	Contingency Plan and Documentation
Health Services	100.00%	65.00%	32.00%	26.00%	20.00%
Justice and Law Enforcement	100.00%	59.00%	36.00%	37.00%	45.00%
Revenue Generation	100.00%	97.00%	100.00%	100.00%	91.00%
Financial and Business	100.00%	100.00%	80.00%	80.00%	85.00%
Infrastructure	100.00%	83.00%	66.00%	66.00%	50.00%
Other	100.00%	88.00%	77.00%	77.00%	78.00%

**Maricopa County**

<b>100.00%</b>	<b>82.00%</b>	<b>65.00%</b>	<b>64.00%</b>	<b>61.00%</b>
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Maricopa County has committed \$5,566,533 for technology systems and \$247,309 for embedded systems in the 1999/2000 budgets to continue working on Year 2000 issues.

Because of the unprecedented nature of the year 2000 issue, its effects and the success of related remediation efforts will not be fully determinable until the year 2000 and thereafter. Management cannot assure that the County is or will be year 2000 ready, that the County's remediation efforts will be successful in whole or in part, or that parties with whom Maricopa County does business will be year 2000 ready.

## *Financial Section*

### **General Fund**

The General Fund is used to account for all resources used to finance County services which are not properly accounted for in other funds. These services include General Government, Public Safety, Health, Welfare and Sanitation, Culture and Recreation, and Education.

**Maricopa County**  
**Schedule Of Expenditures - Budget And Actual**  
**General Fund**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>GENERAL GOVERNMENT</u>			
County Assessor	\$ 13,250,701	\$ 13,304,314	\$ (53,613)
Board of Supervisors	1,595,603	1,381,050	214,553
Finance	2,276,897	2,059,421	217,476
Management and Budget	1,337,431	1,254,622	82,809
County Manager	1,106,773	938,527	168,246
Elections	9,422,143	9,422,143	0
Materials Management	1,207,521	1,117,124	90,397
Facilities Management	18,350,561	18,307,033	43,528
Internal Audit	710,044	688,815	21,229
Human Resources	2,715,915	2,583,240	132,675
Planning and Training	559,942	498,907	61,035
Information Technology	4,724,245	4,652,413	71,832
Recorder	1,612,556	1,612,556	0
Treasurer	3,592,732	3,503,851	88,881
Call Center	841,250	807,213	34,037
General Government	<u>82,146,345</u>	<u>45,992,819</u>	<u>36,153,526</u>
Total General Government	<u>145,450,659</u>	<u>108,124,048</u>	<u>37,326,611</u>
<u>PUBLIC SAFETY</u>			
Adult Probation	9,730,476	9,723,780	6,696
Emergency Management	150,649	120,395	30,254
Clerk of Superior Court	18,472,220	17,618,250	853,970
County Attorney	35,055,241	34,419,296	635,945
Justice Courts	13,129,217	12,887,250	241,967
Constables	1,493,463	1,438,689	54,774
Correctional Health	15,622,026	15,749,051	(127,025)
Juvenile Courts	17,921,443	17,541,525	379,918
Medical Examiner	2,618,759	2,607,795	10,964
Planning and Infrastructure Development	3,003,674	2,850,140	153,534
Indigent Representation	29,803,754	28,440,277	1,363,477
Public Fiduciary	1,565,954	1,518,639	47,315
Superior Court	34,740,497	34,326,253	414,244
Sheriff	<u>96,382,394</u>	<u>96,382,113</u>	<u>281</u>
Total Public Safety	<u>279,689,767</u>	<u>275,623,453</u>	<u>4,066,314</u>
<u>HEALTH, WELFARE AND SANITATION</u>			
Human Services	1,000,000	943,274	56,726
Public Health	4,434,186	4,251,519	182,667
Animal Control	228,571	37,484	191,087
Environmental Services	642,656	574,387	68,269
Health Care Mandates	237,299,019	250,178,865	(12,879,846)
Medical Assistance Program	<u>9,490,611</u>	<u>8,410,297</u>	<u>1,080,314</u>
Total Health, Welfare and Sanitation	<u>253,095,043</u>	<u>264,395,826</u>	<u>(11,300,783)</u>
<u>CULTURE AND RECREATION</u>			
Parks and Recreation	<u>1,282,376</u>	<u>1,279,059</u>	<u>3,317</u>
<u>EDUCATION</u>			
Superintendent of Schools	<u>1,428,331</u>	<u>1,288,376</u>	<u>139,955</u>
Total General Fund Expenditures	<u>\$ 680,946,176</u>	<u>\$ 650,710,762</u>	<u>\$ 30,235,414</u>

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## Financial Section

### **Special Revenue Funds**

Special Revenue Funds are used to account for revenues which are restricted as to use by statute, rules and regulations, and local policy. The Special Revenue Funds associated with Maricopa County are listed on the next page. A short description of all Special Revenue Funds is provided on the following pages.

Transportation	Juvenile Probation
Flood Control	Juvenile Restitution
Adult Probation Grants	Law Library
Human Services Grants	Old Courthouse
Public Health	Palo Verde
Air Pollution	Parks & Recreation Grants
Juvenile Court Grants	Parks Enhancement
CDBG Housing Trust	Parks Souvenir
Library	Parks Lake Pleasant
Stadium District	Planning Grants
Bank One Ballpark Operations	Probate Programs
Animal Control	Public Defender Grants
Adult Probation Services	Public Defender Training
Child Support Automation	Public Health Pharmacy
Child Support Enhancement	Recorder's Surcharge
Children's Issues Education	Regional Schools
Clerk Of Court Grants	Research And Reporting
Conciliation Court Special	RICO
Correctional Health Grants	Sheriff Aviation
County Attorney Grants	Sheriff Donations
County Attorney Special	Sheriff Grants
Court Automation	Sheriff Inmate Health Services
Document Retrieval	Sheriff Special Funding
Domestic Relations Education	Sports Authority
Economic Development	Street Lighting
Emergency Management	Superior Court Grants
Environmental Cleanup	Superior Court Judicial Enhancement
Expedited Child Support	Superior Court Special
Housing Department	Taxpayers' Information
Jail Operations	Victim Location
Justice Court Enhancement	Waste Tire Program
Justice Court Grants	Regional School District 509
Justice Court Judicial Enhancement	Regional School District 512

**Transportation** - Plans and implements an environmentally balanced multi-modal transportation system that serves the region's needs. Operations are funded through highway user tax.

**Flood Control** - The Maricopa County Flood Control District provides flood control facilities and regulates floodplains and drainage to prevent flooding of property. Operations are funded by a secondary tax levy.

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

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

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

**Air Pollution** - Air Pollution works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Permit revenue is the funding source.

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

**CDBG Housing Trust** - Accounts for the grant funds that are utilized to expand the supply of low income housing through the rehab and reconstruction of single family occupancy homes.

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

**Stadium District** - Provides regional leadership and financial resources to assure the presence of Major League Baseball in Maricopa County. Operations are funded by a rental vehicle surcharge.

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

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

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

**Child Support Automation** - Accounts for funds that are utilized to improve, maintain and enhance computer hardware, software and automation systems for the collection of court ordered child support. Operations are funded from revenues which consist of 50% of the monies received by the Clerk's office for child support handling fees, pursuant to A.R.S. §25-515 and A.R.S. §12-284, Subsection L.

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

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

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

**Conciliation Court Special** - Accounts for monies collected under A.R.S. §25-311.01 related to the dissolution of marriages. The funds collected are used by the Domestic Violence Shelter fund and the Child Abuse Prevention and Treatment fund.

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

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

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

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

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

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

**Economic Development** - Established by the Board of Supervisors to segregate this activity from the General Fund. This fund accounts for a fixed \$65,000 fee from Waste Management Corporation plus a percentage of tonnage's of refuse dumped. Expenditures are used for economic development in Mobile and other unincorporated areas of the County.

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

**Environmental Cleanup** - Accounts for the proceeds and cleanup expenditures from the Southern Pacific Railroad Settlement. This Fund was transferred to Risk Management (Internal Service fund) on July 1, 1998.

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

**Housing Department** - Provides a decent and safe living environment to families who cannot afford market rate rents, and promotes programs leading to economic development and self-sufficiency.

**Jail Operations** - Established under the authority of propositions 400 and 401, which were passed in the General Election of November 3, 1998. These propositions authorized a temporary 1/5 cent sales tax to be used for the construction and operation of adult and juvenile detention facilities.

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

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

**Justice Court Judicial Enhancement** – Revenues consist of fees and surcharges related to justice court appearances as established by A.R.S. §12-114 and §12-116. Expenditures are used to improve, maintain and enhance the ability to collect and manage monies assessed or received by the courts and to improve court automation projects. This fund was established on July 1, 1998, under authority of A.R.S. §12-113.

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

**Juvenile Restitution** – Pursuant to Senate Bill 1446, Section 40, the fund was established for the payment of restitution in juvenile delinquency proceedings. This fund consists of state and local appropriations, gifts, devices and donations from any public or private source.

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

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

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

**Parks & Recreation Grants** - Accounts for the grant funds that are utilized for state lake improvements, park restoration and the construction and maintenance of hiking trails.

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

**Parks Souvenir** - Accounts for sales proceeds of sundry items at the Maricopa County Parks.

**Parks Lake Pleasant** - Provides the public with positive leisure opportunities in a safe, accessible and efficient manner through quality development and programming while conserving and protecting unique and environmentally sensitive areas.

**Planning Grants** - Accounts for grant funds that are utilized for urban planning.

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

**Public Defender Grants** - Accounts for grant funds that are utilized for public defender training and to increase the processing of drug cases.

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

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

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

**Regional Schools** - Accounts for school activity under the supervision of the Maricopa County Superintendent of Schools.

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

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

**Sheriff Aviation** – Established on July 1, 1998, to track financial activity for law enforcement aviation services, which are provided to cities and towns under intergovernmental agreements.

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

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

**Sheriff Inmate Health Services** - Accounts for the copayments received from inmates for self initiated health service pursuant to A.R.S. §31-161 and A.R.S. §31-162.

**Sheriff Special Funding** - Accounts for the funds that are held in trust for the benefit and welfare of the inmates, established under A.R.S. §31-121. The majority of revenues are derived from sales of food and sundries to the inmates.

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

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

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

**Superior Court Judicial Enhancement** - Established by A.R.S. §12-113 to account for fees and surcharges related to court appearances as established by A.R.S. §12-114 and A.R.S. §12-116. Expenditures are utilized to improve, maintain and enhance the collection and management of funds and court automation projects.

**Superior Court Special** - Accounts for monies received under an intergovernmental agreement with the Department of Economic Security to conduct Title IV-D child support enforcement enhancements.

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

**Victim Location** – Revenues are derived from interest earned on restitution monies received in trust and are to be distributed to the County Attorney and Clerk of the Superior Court on a pro rata basis (County Attorney – 75% and Superior Court – 25%). Fund was established pursuant to House Bill 2254.

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

**Regional School District 509** - Accounts for the maintenance and operations of accommodation School District 509.

**Regional School District 512** - Accounts for the maintenance and operations of accommodation School District 512.

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**Maricopa County  
Combining Balance Sheet  
All Special Revenue Funds  
As Of June 30, 1999**

	TRANSPOR- TATION	FLOOD CONTROL	ADULT PROBATION GRANTS	HUMAN SERVICES GRANTS	PUBLIC HEALTH
<b>ASSETS</b>					
Cash in bank and on hand	\$ 1,200	\$ 450	\$	\$ 4,121	\$ 907
Cash and investments held by County Treasurer	40,928,846	41,591,015		328,347	1,571,676
Cash and investments held by trustee		87,804			
Receivables:					
Taxes		844,560			
Accounts					
Accrued interest	491,410	469,748		3,833	18,969
Special assessments					
Due from other funds		20,481			
Due from other governmental units	18,017,584	3,368,461	3,772,800	2,348,772	4,200,336
Inventory of supplies	561,703	94,374			51,385
Miscellaneous	34,021			182,109	
<b>Total assets</b>	<b>\$ 60,034,764</b>	<b>\$ 46,476,893</b>	<b>\$ 3,772,800</b>	<b>\$ 2,867,182</b>	<b>\$ 5,843,273</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 6,658,570	\$ 9,175,185	\$ 805,858	\$ 1,048,104	\$ 1,126,525
Employee compensation	1,193,900	558,796	1,320,266	450,082	525,877
Accrued liabilities	217,985	3,176	98	1,120	10,930
Due to other funds	63,826	29,932	1,108,317	25,886	33,300
Due to other governmental units					
Deferred revenue		565,041	528,388	1,341,990	3,179,894
Deposits held for other parties	845,510				
Interest payable			9,873		
<b>Total liabilities</b>	<b>8,979,791</b>	<b>10,332,130</b>	<b>3,772,800</b>	<b>2,867,182</b>	<b>4,876,526</b>
Fund balances:					
Reserved for inventory of supplies	561,703	94,374			51,385
Unreserved	50,493,270	36,050,389			915,362
<b>Total fund balances</b>	<b>51,054,973</b>	<b>36,144,763</b>			<b>966,747</b>
<b>Total liabilities and fund balances</b>	<b>\$ 60,034,764</b>	<b>\$ 46,476,893</b>	<b>\$ 3,772,800</b>	<b>\$ 2,867,182</b>	<b>\$ 5,843,273</b>



AIR POLLUTION	JUVENILE COURT GRANTS	CDBG HOUSING TRUST	LIBRARY	STADIUM DISTRICT	BANK ONE BALLPARK OPERATIONS	ANIMAL CONTROL
\$ 800	\$	\$	\$ 500	\$ 120,050	\$ 50,000	\$ 2,220
2,965,484	1,388,116		6,070,880	2,578,965	1,010,772	571,014
			151,773			
34,846	18,116		70,495	30,758	13,663	6,363
	19,780		3,267			
2,149,484	534,712	540,323	55,955	907,809		35,004
					183,835	9,412
<u>\$ 5,150,614</u>	<u>\$ 1,960,724</u>	<u>\$ 540,323</u>	<u>\$ 6,352,870</u>	<u>\$ 3,637,582</u>	<u>\$ 1,258,270</u>	<u>\$ 624,013</u>
\$ 498,284	\$ 199,690	\$ 467,270	\$ 639,069	\$ 31,239	\$	\$ 116,838
531,149	515,060	30,370	205,856	19,915		209,961
25			26		80,000	139
29,211	31,113	30,204	11,319	77,546		24,695
303,195	925,259	12,479	105,040			196,744
<u>1,361,864</u>	<u>1,671,122</u>	<u>540,323</u>	<u>961,310</u>	<u>128,700</u>	<u>80,000</u>	<u>548,377</u>
						9,412
<u>3,788,750</u>	<u>289,602</u>		<u>5,391,560</u>	<u>3,508,882</u>	<u>1,178,270</u>	<u>66,224</u>
<u>3,788,750</u>	<u>289,602</u>		<u>5,391,560</u>	<u>3,508,882</u>	<u>1,178,270</u>	<u>75,636</u>
<u>\$ 5,150,614</u>	<u>\$ 1,960,724</u>	<u>\$ 540,323</u>	<u>\$ 6,352,870</u>	<u>\$ 3,637,582</u>	<u>\$ 1,258,270</u>	<u>\$ 624,013</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**All Special Revenue Funds (Continued)**  
As Of June 30, 1999

	ADULT PROBATION SERVICES	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCEMENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT GRANTS
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by County Treasurer	2,934,527	130,665	226,957	14,526	171,145
Cash and investments held by trustee					
Receivables:					
Taxes					
Account					
Accrued interest	34,852	1,510	2,623		1,960
Special assessments					
Due from other funds	384,420			25	
Due from other governmental units					326,018
Inventory of supplies					
Miscellaneous					
<b>Total assets</b>	<b>\$ 3,353,799</b>	<b>\$ 132,175</b>	<b>\$ 229,580</b>	<b>\$ 14,551</b>	<b>\$ 499,123</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 348,627	\$	\$	\$ 82	\$ 47,955
Employee compensation	280,378	427			3,717
Accrued liabilities					
Due to other funds	16,493				302
Due to other governmental units					
Deferred revenue					447,149
Deposits held for other parties					
Interest payable					
<b>Total liabilities</b>	<b>645,498</b>	<b>427</b>		<b>82</b>	<b>499,123</b>
Fund balances:					
Reserved for inventory of supplies					
Unreserved	2,708,301	131,748	229,580	14,469	
<b>Total fund balances</b>	<b>2,708,301</b>	<b>131,748</b>	<b>229,580</b>	<b>14,469</b>	
<b>Total liabilities and fund balances</b>	<b>\$ 3,353,799</b>	<b>\$ 132,175</b>	<b>\$ 229,580</b>	<b>\$ 14,551</b>	<b>\$ 499,123</b>

CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY SPECIAL	COURT AUTOMATION	DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION
\$	\$	\$	\$ 300	\$	\$	\$
389,684	314	240,155	1,832,117	83,240	585,302	56,467
4,540		2,301	39,096		6,777	
99,164		209,101		62,816	94,718	14,984
		92,210				
<u>\$ 493,388</u>	<u>\$ 314</u>	<u>\$ 543,767</u>	<u>\$ 1,871,513</u>	<u>\$ 146,056</u>	<u>\$ 686,797</u>	<u>\$ 71,451</u>
\$ 8,405	\$	\$ 101,748	\$ 7,768	\$ 26,343	\$ 6,479	\$
51,467		194,830	79,493	4,563	38,564	3,715
253		9,818	4,195	350	2,900	133
3,084		237,371				
<u>63,209</u>		<u>543,767</u>	<u>91,456</u>	<u>31,256</u>	<u>47,943</u>	<u>3,848</u>
<u>430,179</u>	<u>314</u>		<u>1,780,057</u>	<u>114,800</u>	<u>638,854</u>	<u>67,603</u>
<u>430,179</u>	<u>314</u>		<u>1,780,057</u>	<u>114,800</u>	<u>638,854</u>	<u>67,603</u>
<u>\$ 493,388</u>	<u>\$ 314</u>	<u>\$ 543,767</u>	<u>\$ 1,871,513</u>	<u>\$ 146,056</u>	<u>\$ 686,797</u>	<u>\$ 71,451</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**All Special Revenue Funds (Continued)**  
As Of June 30, 1999

	<u>ECONOMIC DEVELOPMENT</u>	<u>EMERGENCY MANAGEMENT</u>	<u>EXPEDITED CHILD SUPPORT</u>	<u>HOUSING DEPARTMENT</u>	<u>JAIL OPERATIONS</u>
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$ 2,015,065	\$
Cash and investments held by County Treasurer	385,488	447,848	418,206		18,195,941
Cash and investments held by trustee				86,499	
Receivables:					
Taxes					
Account					
Accrued interest	4,341	5,177	4,859		210,316
Special assessments					
Due from other funds			34,464		3,391
Due from other governmental units		6,591			14,138,362
Inventory of supplies				158,949	
Miscellaneous				354,830	
<b>Total assets</b>	<b>\$ 389,829</b>	<b>\$ 459,616</b>	<b>\$ 457,529</b>	<b>\$ 2,615,343</b>	<b>\$ 32,548,010</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Vouchers payable	\$ 30,928	\$ 3,444	\$ 1,125	\$ 467,737	\$
Employee compensation		18,790	21,589		
Accrued liabilities	20,373				
Due to other funds		1,003	1,226	6,775	206,115
Due to other governmental units					3,391
Deferred revenue		436,379			
Deposits held for other parties					
Interest payable					
<b>Total liabilities</b>	<b>51,301</b>	<b>459,616</b>	<b>23,940</b>	<b>474,512</b>	<b>209,506</b>
<b>Fund balances:</b>					
Reserved for inventory of supplies				158,949	
Unreserved	338,528		433,589	1,981,882	32,338,504
<b>Total fund balances</b>	<b>338,528</b>		<b>433,589</b>	<b>2,140,831</b>	<b>32,338,504</b>
<b>Total liabilities and fund balances</b>	<b>\$ 389,829</b>	<b>\$ 459,616</b>	<b>\$ 457,529</b>	<b>\$ 2,615,343</b>	<b>\$ 32,548,010</b>

<u>JUSTICE COURT ENHANCEMENT</u>	<u>JUSTICE COURT GRANTS</u>	<u>JUSTICE COURT JUDICIAL ENHANCEMENT</u>	<u>JUVENILE PROBATION</u>	<u>JUVENILE RESTITUTION</u>	<u>LAW LIBRARY</u>
\$	\$	\$	\$	\$	\$
425,839	392,197	601,438	798,440	708	430,156
4,922	4,536	6,966	9,229		4,972
26,298			101,173		76,723
	4,045				
<u>\$ 457,059</u>	<u>\$ 400,778</u>	<u>\$ 608,404</u>	<u>\$ 908,842</u>	<u>\$ 708</u>	<u>\$ 511,851</u>
\$	\$	\$	\$	\$	\$
	94,621		3,936		36,633
	1,361	4,919	36,012		
	66	36,260	2,157		
	304,730				
	<u>400,778</u>	<u>41,179</u>	<u>42,105</u>		<u>36,633</u>
<u>457,059</u>		<u>567,225</u>	<u>866,737</u>	<u>708</u>	<u>475,218</u>
<u>457,059</u>		<u>567,225</u>	<u>866,737</u>	<u>708</u>	<u>475,218</u>
<u>\$ 457,059</u>	<u>\$ 400,778</u>	<u>\$ 608,404</u>	<u>\$ 908,842</u>	<u>\$ 708</u>	<u>\$ 511,851</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**All Special Revenue Funds (Continued)**  
As Of June 30, 1999

	OLD COURT HOUSE	PALO VERDE	PARKS & RECREATION GRANTS	PARKS ENHANCEMENT	PARKS SOUVENIR
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$ 50
Cash and investments held by County Treasurer	5,529	106,151		817,003	31,884
Cash and investments held by trustee					
Receivables:					
Taxes					
Accounts					
Accrued interest		1,227		9,490	
Special assessments					
Due from other funds					
Due from other governmental units			27,815		
Inventory of supplies					
Miscellaneous					
<b>Total assets</b>	<b>\$ 5,529</b>	<b>\$ 107,378</b>	<b>\$ 27,815</b>	<b>\$ 826,493</b>	<b>\$ 31,934</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$	\$ 9,125	\$ 3,969	\$ 12,970	\$ 1,027
Employee compensation		7,526		53,856	
Accrued liabilities	8,004		170		
Due to other funds		319	12,472	12,977	
Due to other governmental units					
Deferred revenue			11,204		
Deposits held for other parties					
Interest payable					
<b>Total liabilities</b>	<b>8,004</b>	<b>16,970</b>	<b>27,815</b>	<b>79,803</b>	<b>1,027</b>
Fund balances:					
Reserved for inventory of supplies					
Unreserved	(2,475)	90,408		746,690	30,907
<b>Total fund balances</b>	<b>(2,475)</b>	<b>90,408</b>		<b>746,690</b>	<b>30,907</b>
<b>Total liabilities and fund balances</b>	<b>\$ 5,529</b>	<b>\$ 107,378</b>	<b>\$ 27,815</b>	<b>\$ 826,493</b>	<b>\$ 31,934</b>

<u>PARKS LAKE PLEASANT</u>	<u>PLANNING GRANTS</u>	<u>PROBATE PROGRAMS</u>	<u>PUBLIC DEFENDER GRANTS</u>	<u>PUBLIC DEFENDER TRAINING</u>	<u>PUBLIC HEALTH PHARMACY</u>	<u>RECORDER'S SURCHARGE</u>
\$ 130	\$	\$	\$	\$	\$	\$
6,901,612	17,176	10,622	33,483	41,366	1,697,886	2,640,512
79,435					4,745	30,523
		25,775			20,150	
170,509	6,394		13,052			151,584
					135,970	
				15		
<u>\$ 7,151,686</u>	<u>\$ 23,570</u>	<u>\$ 36,397</u>	<u>\$ 46,535</u>	<u>\$ 41,381</u>	<u>\$ 1,858,751</u>	<u>\$ 2,822,619</u>
\$ 13,590	\$ 3,629	\$ 430	\$	\$ 7,543	\$ 94,141	\$ 91,349
41,323	1,719	22,101	16,444	8,971	44,461	71,488
21						674
2,434	148	1,231	1,060	472	2,704	3,657
6,156,505	18,074		29,031			
<u>6,213,873</u>	<u>23,570</u>	<u>23,762</u>	<u>46,535</u>	<u>16,986</u>	<u>141,306</u>	<u>167,168</u>
					135,970	
937,813		12,635		24,395	1,581,475	2,655,451
937,813		12,635		24,395	1,717,445	2,655,451
<u>\$ 7,151,686</u>	<u>\$ 23,570</u>	<u>\$ 36,397</u>	<u>\$ 46,535</u>	<u>\$ 41,381</u>	<u>\$ 1,858,751</u>	<u>\$ 2,822,619</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**All Special Revenue Funds (Continued)**  
As Of June 30, 1999

	REGIONAL SCHOOLS	RESEARCH AND REPORTING	RICO	SHERIFF AVIATION	SHERIFF DONATIONS
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$ 8,362,814	\$	\$
Cash and investments held by County Treasurer	138,261				3,095
Cash and investments held by trustee					
Receivables:					
Taxes					
Accounts				195,000	
Accrued interest					
Special assessments					
Due from other funds					
Due from other governmental units		80,000			
Inventory of supplies					
Miscellaneous					
<b>Total assets</b>	<b>\$ 138,261</b>	<b>\$ 80,000</b>	<b>\$ 8,362,814</b>	<b>\$ 195,000</b>	<b>\$ 3,095</b>
<b>LIABILITIES AND FUND BALANCES</b>					
<b>Liabilities:</b>					
Vouchers payable	\$ 3,811	\$ 2,416	\$	\$	\$
Employee compensation		10,726		2,102	
Accrued liabilities			32,182		
Due to other funds		249,320		190,356	
Due to other governmental units			6,124,187		
Deferred revenue			2,206,445		
Deposits held for other parties					
Interest payable		3,246		2,115	
<b>Total liabilities</b>	<b>3,811</b>	<b>265,708</b>	<b>8,362,814</b>	<b>194,573</b>	
<b>Fund balances:</b>					
Reserved for inventory of supplies					
Unreserved	134,450	(185,708)		427	3,095
<b>Total fund balances</b>	<b>134,450</b>	<b>(185,708)</b>		<b>427</b>	<b>3,095</b>
<b>Total liabilities and fund balances</b>	<b>\$ 138,261</b>	<b>\$ 80,000</b>	<b>\$ 8,362,814</b>	<b>\$ 195,000</b>	<b>\$ 3,095</b>



SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF SPECIAL FUNDING	SPORTS AUTHORITY	STREET LIGHTING	SUPERIOR COURT GRANTS	SUPERIOR COURT JUDICIAL ENHANCEMENT
\$ 871,601	\$	\$	\$ 108,701	\$	\$	\$
6,491,897	11,568			1,049,923	200,294	893,983
75,550	1,764	7,584	9,250	10,956	3,363	10,035
5,537	70,000	50,078		1,179		108,672
1,903,793					35,414	
		302,088				
<u>\$ 9,348,378</u>	<u>\$ 83,332</u>	<u>\$ 359,750</u>	<u>\$ 117,951</u>	<u>\$ 1,062,058</u>	<u>\$ 239,071</u>	<u>\$ 1,012,690</u>
\$ 235,871	\$ 7,683	\$ 129,256	\$ 11,373	\$ 215,644	\$ 45,744	\$ 60,641
137,701	355	105,502			56,969	6,397
					461	
1,296,747	63,334	110,679			3,151	325
7,678,059					132,746	
<u>9,348,378</u>	<u>71,372</u>	<u>345,437</u>	<u>11,373</u>	<u>215,644</u>	<u>239,071</u>	<u>67,363</u>
	11,960	14,313	106,578	846,414		945,327
	11,960	14,313	106,578	846,414		945,327
<u>\$ 9,348,378</u>	<u>\$ 83,332</u>	<u>\$ 359,750</u>	<u>\$ 117,951</u>	<u>\$ 1,062,058</u>	<u>\$ 239,071</u>	<u>\$ 1,012,690</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**All Special Revenue Funds (Continued)**  
As Of June 30, 1999

	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION	VICTIM LOCATION	WASTE TIRE PROGRAM
<b>ASSETS</b>				
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by County Treasurer	364,358	405,025	18,263	819,651
Cash and investments held by trustee				
Receivables:				
Taxes				
Accounts				
Accrued interest	4,225		5,900	8,935
Special assessments				
Due from other funds	10,806			
Due from other governmental units				684,210
Inventory of supplies				
Miscellaneous				6,230
<b>Total assets</b>	<b>\$ 379,389</b>	<b>\$ 405,025</b>	<b>\$ 24,163</b>	<b>\$ 1,519,026</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 9,219	\$	\$	\$ 181,615
Employee compensation	35,018			5,895
Accrued liabilities				
Due to other funds	1,795			371
Due to other governmental units	12,000			
Deferred revenue				
Deposits held for other parties				
Interest payable				
<b>Total liabilities</b>	<b>58,032</b>			<b>187,881</b>
Fund balances:				
Reserved for inventory of supplies				
Unreserved	321,357	405,025	24,163	1,331,145
<b>Total fund balances</b>	<b>321,357</b>	<b>405,025</b>	<b>24,163</b>	<b>1,331,145</b>
<b>Total liabilities and fund balances</b>	<b>\$ 379,389</b>	<b>\$ 405,025</b>	<b>\$ 24,163</b>	<b>\$ 1,519,026</b>

REGIONAL SCHOOL DISTRICT 509	REGIONAL SCHOOL DISTRICT 512	TOTALS JUNE 30, 1999
\$	\$	\$ 11,538,909
3,577,956	838,602	154,882,575
		174,303
		996,333
		208,995
		1,776,315
		1,365,335
73,036		53,609,580
38,996		1,050,789
		1,155,338
<u>\$ 3,689,988</u>	<u>\$ 838,602</u>	<u>\$ 226,758,472</u>
\$ 233,443	\$	\$ 23,326,952
		6,929,611
		375,637
		3,709,778
		6,139,578
		24,815,723
		845,510
		15,234
<u>233,443</u>		<u>66,158,023</u>
38,996		1,050,789
3,417,549	838,602	159,549,660
<u>3,456,545</u>	<u>838,602</u>	<u>160,600,449</u>
<u>\$ 3,689,988</u>	<u>\$ 838,602</u>	<u>\$ 226,758,472</u>

**Maricopa County**  
**Combining Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances**  
**All Special Revenue Funds**  
**For the Fiscal Year Ended June 30, 1999**

	TRANSPOR- TATION	FLOOD CONTROL	ADULT PROBATION GRANTS	HUMAN SERVICES GRANTS	PUBLIC HEALTH
<b>REVENUES</b>					
Taxes	\$	\$ 44,440,987	\$	\$	\$
Licenses and permits	664,014	585,726			
Intergovernmental	87,259,393	9,058,899	28,184,364	21,769,380	20,957,204
Charges for services	27,958	8,445	112,844		135,448
Fines and forfeits					
Miscellaneous	3,437,197	3,723,760	103,032	12,707	127,713
Total revenues	<u>91,388,562</u>	<u>57,817,817</u>	<u>28,400,240</u>	<u>21,782,087</u>	<u>21,220,365</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety		18,552,488	27,910,065		
Highways and streets	52,048,136				
Health, welfare and sanitation				21,836,161	20,867,236
Culture and recreation					
Education					
Capital outlay	49,680,688	39,280,640	473,715	148,505	643,332
Total expenditures	<u>101,728,824</u>	<u>57,833,128</u>	<u>28,383,780</u>	<u>21,984,666</u>	<u>21,510,568</u>
Excess (deficiency) of revenues over expenditures	<u>(10,340,262)</u>	<u>(15,311)</u>	<u>16,460</u>	<u>(202,579)</u>	<u>(290,203)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in	5,280			377,490	
Operating transfers out	(411,302)		(16,460)	(174,911)	
Proceeds of capital leases					
Total other financing sources (uses)	<u>(406,022)</u>		<u>(16,460)</u>	<u>202,579</u>	
Excess (deficiency) of revenues And other sources over Expenditures and other uses	<u>(10,746,284)</u>	<u>(15,311)</u>			<u>(290,203)</u>
Fund balances (deficits) at beginning of year	<u>61,815,128</u>	<u>36,191,448</u>			<u>1,308,466</u>
Decrease in reserve for inventory of supplies	(13,871)	(31,374)			(51,516)
Residual equity transfer					
Fund balances (deficits) at end of year	<u>\$ 51,054,973</u>	<u>\$ 36,144,763</u>	<u>\$</u>	<u>\$</u>	<u>\$ 966,747</u>

AIR POLLUTION	JUVENILE COURT GRANTS	CDBG HOUSING TRUST	LIBRARY	STADIUM DISTRICT	BANK ONE BALLPARK OPERATIONS	ANIMAL CONTROL
\$ 9,830,534	\$	\$	\$ 7,293,679	\$	\$	\$
3,895,645	10,488,192	9,258,080	209,372			2,868,652
341,977	190,923		16,867	5,428,828		257,009
144,153			154,963			1,117,919
554,784	61,430	356	347,281	544,018	2,962,237	5,030
<u>14,767,093</u>	<u>10,740,545</u>	<u>9,258,436</u>	<u>8,022,162</u>	<u>5,972,846</u>	<u>2,962,237</u>	<u>4,595,553</u>
	10,476,329					
13,533,949		9,255,498	6,589,780	157,867	2,474,081	4,736,508
388,782	130,097	2,938	173,201			161,755
<u>13,922,731</u>	<u>10,606,426</u>	<u>9,258,436</u>	<u>6,762,981</u>	<u>157,867</u>	<u>2,474,081</u>	<u>4,898,263</u>
844,362	134,119		1,259,181	5,814,979	488,156	(302,710)
			(3,178)	(5,478,649)		71,745
			(3,178)	(5,478,649)		(6,943)
844,362	134,119		1,256,003	336,330	488,156	(237,908)
2,944,388	155,483		4,135,557	3,172,552	690,114	348,501
						(34,957)
<u>\$ 3,788,750</u>	<u>\$ 289,602</u>	<u>\$</u>	<u>\$ 5,391,560</u>	<u>\$ 3,508,882</u>	<u>\$ 1,178,270</u>	<u>\$ 75,636</u>

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**Maricopa County**  
**Combining Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances**  
**All Special Revenue Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	ADULT PROBATION SERVICES	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCE- MENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT GRANTS
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
<i>Intergovernmental</i>			95,541		914,805
Charges for services	5,791,896	59,037		12,300	
Fines and forfeits	81,602				
Miscellaneous	163,804	7,153	11,071	2,307	10,348
Total revenues	<u>6,037,302</u>	<u>66,190</u>	<u>106,612</u>	<u>14,607</u>	<u>925,153</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	5,027,663				925,153
Highways and streets					
Health, welfare and sanitation		69,524	31,219	32,006	
Culture and recreation					
Education					
Capital outlay	<u>1,037,629</u>		<u>17,402</u>		
Total expenditures	<u>6,065,292</u>	<u>69,524</u>	<u>48,621</u>	<u>32,006</u>	<u>925,153</u>
Excess (deficiency) of revenues over expenditures	<u>(27,990)</u>	<u>(3,334)</u>	<u>57,991</u>	<u>(17,399)</u>	
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in					
Operating transfers out					
Proceeds of capital leases					
Total other financing sources (uses)					
Excess (deficiency) of revenues And other sources over Expenditures and other uses	<u>(27,990)</u>	<u>(3,334)</u>	<u>57,991</u>	<u>(17,399)</u>	
Fund balances (deficits) at beginning of year	<u>2,736,291</u>	<u>135,082</u>	<u>171,589</u>	<u>31,868</u>	
Decrease in reserve for inventory of supplies					
Residual equity transfer					
Fund balances (deficits) at end of year	<u>\$ 2,708,301</u>	<u>\$ 131,748</u>	<u>\$ 229,580</u>	<u>\$ 14,469</u>	<u>\$</u>

CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY SPECIAL	COURT AUTOMATION	DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION
\$	\$	\$	\$	\$	\$	\$
1,091,166	21,155	4,245,223	1,081,451	707,378	1,065,731	158,390
17,641	314	4,231	1,168,051	6,283	30,773	1,004
<u>1,108,807</u>	<u>21,469</u>	<u>4,249,454</u>	<u>2,403,322</u>	<u>713,661</u>	<u>1,096,504</u>	<u>159,394</u>
867,170	21,155	4,185,123	1,493,091	570,466	955,350	119,863
5,310		64,331	40,258	82,836	116,222	
<u>872,480</u>	<u>21,155</u>	<u>4,249,454</u>	<u>1,533,349</u>	<u>653,302</u>	<u>1,071,572</u>	<u>119,863</u>
<u>236,327</u>	<u>314</u>		<u>869,973</u>	<u>60,359</u>	<u>24,932</u>	<u>39,531</u>
236,327	314		869,973	60,359	24,932	39,531
193,852			910,084	54,441	613,922	28,072
<u>\$ 430,179</u>	<u>\$ 314</u>	<u>\$</u>	<u>\$ 1,780,057</u>	<u>\$ 114,800</u>	<u>\$ 638,854</u>	<u>\$ 67,603</u>

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**Maricopa County**  
**Combining Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances**  
**All Special Revenue Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	ENVIRON- MENTAL CLEANUP	EXPEDITED CHILD SUPPORT	HOUSING DEPARTMENT
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits	98,115				
Intergovernmental		355,528			10,858,495
Charges for services	156,465			364,061	1,213,819
Fines and forfeits					
Miscellaneous	109,144	16,695		22,963	111,026
Total revenues	<u>363,724</u>	<u>372,223</u>		<u>387,024</u>	<u>12,183,340</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	65,610	371,183			
Highways and streets					
Health, welfare and sanitation				413,748	10,898,853
Culture and recreation					
Education					
Capital outlay	153,748	1,040		1,150	300,364
Total expenditures	<u>219,358</u>	<u>372,223</u>		<u>414,898</u>	<u>11,199,217</u>
Excess (deficiency) of revenues over expenditures	<u>144,366</u>			<u>(27,874)</u>	<u>984,123</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in					
Operating transfers out					
Proceeds of capital leases					
Total other financing sources (uses)					
Excess (deficiency) of revenues And other sources over Expenditures and other uses	<u>144,366</u>			<u>(27,874)</u>	<u>984,123</u>
Fund balances (deficits) at beginning of year	<u>194,162</u>		<u>1,531,060</u>	<u>461,463</u>	<u>1,192,548</u>
Decrease in reserve for inventory of supplies					(37,542)
Residual equity transfer			(1,531,060)		1,702
Fund balances (deficits) at end of year	<u>\$ 338,528</u>	<u>\$</u>	<u>\$</u>	<u>\$ 433,589</u>	<u>\$ 2,140,831</u>



JAIL OPERATIONS	JUSTICE COURT ENHANCEMENT	JUSTICE COURT GRANTS	JUSTICE COURT JUDICIAL ENHANCEMENT	JUVENILE PROBATION	JUVENILE RESTITUTION	LAW LIBRARY
\$ 41,477,224	\$ 407,338	\$ 197,340	\$ 397,799	\$ 793,175	\$ 708	\$ 876,598
267,395	15,915	21,075	13,462	40,484	708	87,625
<u>41,744,619</u>	<u>423,253</u>	<u>218,415</u>	<u>411,261</u>	<u>833,659</u>	<u>708</u>	<u>966,733</u>
		185,780	114,415	723,088		819,529
		<u>32,635</u>				
		<u>218,415</u>	<u>114,415</u>	<u>723,088</u>		<u>819,529</u>
<u>41,744,619</u>	<u>423,253</u>		<u>296,846</u>	<u>110,571</u>	<u>708</u>	<u>147,204</u>
3,593,885 (13,000,000)						
<u>(9,406,115)</u>						
<u>32,338,504</u>	<u>423,253</u>		<u>296,846</u>	<u>110,571</u>	<u>708</u>	<u>147,204</u>
	33,806		270,379	756,166		328,014
<u>\$ 32,338,504</u>	<u>\$ 457,059</u>	<u>\$</u>	<u>\$ 567,225</u>	<u>\$ 866,737</u>	<u>\$ 708</u>	<u>\$ 475,218</u>

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**Maricopa County**  
**Combining Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances**  
**All Special Revenue Funds (Continued)**  
**For the Fiscal Year Ended June 30, 1999**

	OLD COURT- HOUSE	PALO VERDE	PARKS & RECREATION GRANTS	PARKS ENHANCEMENT	PARKS SOUVENIR
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits				128,592	
Intergovernmental		214,700	40,271		
Charges for services				838,448	
Fines and forfeits					
Miscellaneous	305	6,565	580	442,758	53,603
Total revenues	305	221,265	40,851	1,409,798	53,603
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety		197,718			
Highways and streets					
Health, welfare and sanitation					
Culture and recreation				986,672	37,863
Education					
Capital outlay		9,126	40,851	26,840	
Total expenditures		206,844	40,851	1,013,512	37,863
Excess (deficiency) of revenues over expenditures	305	14,421		396,286	15,740
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in					
Operating transfers out					
Proceeds of capital leases					
Total other financing sources (uses)					
Excess (deficiency) of revenues And other sources over Expenditures and other uses	305	14,421		396,286	15,740
Fund balances (deficits) at beginning of of year	(2,780)	75,987		350,404	15,167
Decrease in reserve for inventory of supplies					
Residual equity transfer					
Fund balances (deficits) at end of year	\$ (2,475)	\$ 90,408	\$	\$ 746,690	\$ 30,907

<u>PARKS LAKE PLEASANT</u>	<u>PLANNING GRANTS</u>	<u>PROBATE PROGRAMS</u>	<u>PUBLIC DEFENDER GRANTS</u>	<u>PUBLIC DEFENDER TRAINING</u>	<u>PUBLIC HEALTH PHARMACY</u>	<u>RECORDER'S SURCHARGE</u>
\$	\$	\$	\$	\$	\$	\$
864,631	51,975		310,001	326,521		
1,204,761	9,245	266,016			1,639,845	4,679,024
282,482		4,935		13,921	345,791	139,877
<u>2,351,874</u>	<u>61,220</u>	<u>270,951</u>	<u>310,001</u>	<u>340,442</u>	<u>1,985,636</u>	<u>4,818,901</u>
	43,452		303,556	391,274		3,260,801
1,312,037		429,955			1,650,474	
418,249	17,768	14,878			26,542	685,832
<u>1,730,286</u>	<u>61,220</u>	<u>444,833</u>	<u>303,556</u>	<u>391,274</u>	<u>1,677,016</u>	<u>3,946,633</u>
621,588		(173,882)	6,445	(50,832)	308,620	872,268
19,456					44,124	
(145,142)			(6,445)		(68,107)	
<u>(125,686)</u>			<u>(6,445)</u>		<u>(23,983)</u>	
495,902		(173,882)		(50,832)	284,637	872,268
441,911		186,517		75,227	1,503,150	1,783,183
					(70,342)	
<u>\$ 937,813</u>	<u>\$</u>	<u>\$ 12,635</u>	<u>\$</u>	<u>\$ 24,395</u>	<u>\$ 1,717,445</u>	<u>\$ 2,655,451</u>

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**Maricopa County**  
**Combining Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances**  
**All Special Revenue Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	REGIONAL SCHOOLS	RESEARCH AND REPORTING	RICO	SHERIFF AVIATION	SHERIFF DONATIONS
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental					
Charges for services					
Fines and forfeits			518,155		
Miscellaneous	408,899	332,800		473,048	3,045
Total revenues	<u>408,899</u>	<u>332,800</u>	<u>518,155</u>	<u>473,048</u>	<u>3,045</u>
<b>EXPENDITURES</b>					
Current:					
General government		351,066			
Public safety			407,371	366,309	
Highways and streets					
Health, welfare and sanitation	277,826				
Culture and recreation					
Education					
Capital outlay			110,784	106,312	
Total expenditures	<u>277,826</u>	<u>351,066</u>	<u>518,155</u>	<u>472,621</u>	
Excess (deficiency) of revenues over expenditures	<u>131,073</u>	<u>(18,266)</u>		<u>427</u>	<u>3,045</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in					
Operating transfers out		(1,254)			
Proceeds of capital leases					
Total other financing sources (uses)		<u>(1,254)</u>			
Excess (deficiency) of revenues And other sources over Expenditures and other uses	<u>131,073</u>	<u>(19,520)</u>		<u>427</u>	<u>3,045</u>
Fund balances (deficits) at beginning of year	<u>3,377</u>	<u>(166,188)</u>			<u>50</u>
Decrease in reserve for inventory of supplies					
Residual equity transfer					
Fund balances (deficits) at end of year	<u>\$ 134,450</u>	<u>\$ (185,708)</u>	<u>\$</u>	<u>\$ 427</u>	<u>\$ 3,095</u>

<u>SHERIFF GRANTS</u>	<u>SHERIFF INMATE HEALTH SERVICES</u>	<u>SHERIFF SPECIAL FUNDING</u>	<u>SPORTS AUTHORITY</u>	<u>STREET LIGHTING</u>	<u>SUPERIOR COURT GRANTS</u>	<u>SUPERIOR COURT JUDICIAL ENHANCEMENT</u>
\$	\$	\$	\$	\$	\$	\$
8,273,688	68,696			3,240,743	1,069,012	410,010
<u>354,412</u>	<u>10,057</u>	<u>5,233,058</u>	<u>497,843</u>		<u>14,239</u>	
<u>8,628,100</u>	<u>78,753</u>	<u>5,233,058</u>	<u>497,843</u>	<u>3,240,743</u>	<u>1,083,251</u>	<u>1,299,982</u>
5,798,726	230,025	6,471,201		3,770,615	1,016,286	530,430
			501,950			
<u>2,829,374</u>	<u>28,006</u>	<u>115,780</u>			<u>66,965</u>	<u>200,743</u>
<u>8,628,100</u>	<u>258,031</u>	<u>6,586,981</u>	<u>501,950</u>	<u>3,770,615</u>	<u>1,083,251</u>	<u>731,173</u>
	<u>(179,278)</u>	<u>(1,353,923)</u>	<u>(4,107)</u>	<u>(529,872)</u>		<u>568,809</u>
	<u>(179,278)</u>	<u>(1,353,923)</u>	<u>(4,107)</u>	<u>(529,872)</u>		<u>568,809</u>
	<u>191,238</u>	<u>1,368,236</u>	<u>110,685</u>	<u>1,376,286</u>		<u>376,518</u>
<u>\$</u>	<u>\$ 11,960</u>	<u>\$ 14,313</u>	<u>\$ 106,578</u>	<u>\$ 846,414</u>	<u>\$</u>	<u>\$ 945,327</u>

(continued on next page)

**Maricopa County**  
**Combining Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances**  
**All Special Revenue Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION	VICTIM LOCATION	WASTE TIRE PROGRAM	REGIONAL SCHOOL DISTRICT 509
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	1,090,817			2,943,115	10,723,056
Charges for services	123,356	115,764		37,698	150,401
Fines and forfeits					
Miscellaneous	31,714		24,163	149,577	1,055,550
Total revenues	<u>1,245,887</u>	<u>115,764</u>	<u>24,163</u>	<u>3,130,390</u>	<u>11,929,007</u>
<b>EXPENDITURES</b>					
Current:					
General government		2,198			
Public safety					
Highways and streets					
Health, welfare and sanitation	1,143,163			3,125,914	
Culture and recreation					
Education					11,875,757
Capital outlay				209,482	357,651
Total expenditures	<u>1,143,163</u>	<u>2,198</u>		<u>3,335,396</u>	<u>12,233,408</u>
Excess (deficiency) of revenues over expenditures	<u>102,724</u>	<u>113,566</u>	<u>24,163</u>	<u>(205,006)</u>	<u>(304,401)</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Operating transfers in					
Operating transfers out				(61,114)	
Proceeds of capital leases					
Total other financing sources (uses)				<u>(61,114)</u>	
Excess (deficiency) of revenues And other sources over Expenditures and other uses	<u>102,724</u>	<u>113,566</u>	<u>24,163</u>	<u>(266,120)</u>	<u>(304,401)</u>
Fund balances (deficits) at beginning of year	<u>218,633</u>	<u>291,459</u>		<u>1,597,265</u>	<u>3,779,744</u>
Decrease in reserve for inventory of supplies					(18,798)
Residual equity transfer					
Fund balances (deficits) at end of year	<u>\$ 321,357</u>	<u>\$ 405,025</u>	<u>\$ 24,163</u>	<u>\$ 1,331,145</u>	<u>\$ 3,456,545</u>

REGIONAL SCHOOL DISTRICT 512	TOTALS JUNE 30, 1999
\$	\$ 51,734,666
	14,227,608
224,835	277,084,202
303,259	33,636,546
	2,472,263
43,030	23,258,951
<u>571,124</u>	<u>402,414,236</u>
	3,657,517
	91,858,844
	52,048,136
	89,310,222
	12,060,250
510,543	12,386,300
	98,201,761
<u>510,543</u>	<u>359,523,030</u>
60,581	42,891,206
	4,111,980
	(19,373,505)
	<u>(15,261,525)</u>
60,581	27,629,681
778,021	134,758,526
	(258,400)
	<u>(1,529,358)</u>
\$ <u>838,602</u>	\$ <u>160,600,449</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Transportation**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Licenses and permits	\$ 242,000	\$ 664,014	\$ 422,014
Intergovernmental	88,039,285	87,259,393	(779,892)
Charges for services	25,000	27,958	2,958
Miscellaneous	1,015,000	3,437,197	2,422,197
Total revenues	<u>89,321,285</u>	<u>91,388,562</u>	<u>2,067,277</u>
<b><u>EXPENDITURES</u></b>			
Highways and streets	49,604,714	52,048,136	(2,443,422)
Capital outlay	69,930,193	49,680,688	20,249,505
Total expenditures	<u>119,534,907</u>	<u>101,728,824</u>	<u>17,806,083</u>
Deficiency of revenues over expenditures	<u>(30,213,622)</u>	<u>(10,340,262)</u>	<u>19,873,360</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in		5,280	5,280
Operating transfers out	(411,302)	(411,302)	
Total other financing sources (uses)	<u>(411,302)</u>	<u>(406,022)</u>	<u>5,280</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	(30,624,924)	(10,746,284)	19,878,640
Fund balance at beginning of year	65,152,682	61,815,128	(3,337,554)
Decrease in reserve for inventory		(13,871)	(13,871)
Fund balance at end of year	<u>\$ 34,527,758</u>	<u>\$ 51,054,973</u>	<u>\$ 16,527,215</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Flood Control**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Taxes	\$ 45,000,000	\$ 44,440,987	\$ (559,013)
Licenses and permits	241,253	585,726	344,473
Intergovernmental	12,119,000	9,058,899	(3,060,101)
Charges for services		8,445	8,445
Miscellaneous	1,133,800	3,723,760	2,589,960
Total revenues	<u>58,494,053</u>	<u>57,817,817</u>	<u>(676,236)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	24,422,963	18,552,488	5,870,475
Capital outlay	48,380,100	39,280,640	9,099,460
Total expenditures	<u>72,803,063</u>	<u>57,833,128</u>	<u>14,969,935</u>
Excess (deficiency) of revenues over expenditures	(14,309,010)	(15,311)	14,293,699
Fund balance at beginning of year	28,213,000	36,191,448	7,978,448
Decrease in reserve for inventory		<u>(31,374)</u>	<u>(31,374)</u>
Fund balance at end of year	<u>\$ 13,903,990</u>	<u>\$ 36,144,763</u>	<u>\$ 22,240,773</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Adult Probation Grants**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 34,243,059	\$ 28,184,364	\$ (6,058,695)
Charges for services		112,844	112,844
Miscellaneous		103,032	103,032
Total revenues	<u>34,243,059</u>	<u>28,400,240</u>	<u>(5,842,819)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	33,288,359	27,910,065	5,378,294
Capital outlay	954,700	473,715	480,985
Total expenditures	<u>34,243,059</u>	<u>28,383,780</u>	<u>5,859,279</u>
Excess of revenues over expenditures		<u>16,460</u>	<u>16,460</u>
<b><u>OTHER FINANCING USES</u></b>			
Operating transfers out		<u>(16,460)</u>	<u>(16,460)</u>
Total other financing uses		<u>(16,460)</u>	<u>(16,460)</u>
Excess (deficiency) of revenues over expenditures and other uses			
Fund balance at beginning of year			
Fund balance at end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Human Services Grants**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 23,580,980	\$ 21,769,380	\$ (1,811,600)
Charges for services			
Miscellaneous		12,707	12,707
Total revenues	<u>23,580,980</u>	<u>21,782,087</u>	<u>(1,798,893)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	23,455,173	21,836,161	1,619,012
Capital outlay	125,807	148,505	(22,698)
Total expenditures	<u>23,580,980</u>	<u>21,984,666</u>	<u>1,596,314</u>
Deficiency of revenues over expenditures		<u>(202,579)</u>	<u>(202,579)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in		377,490	377,490
Operating transfers out		(174,911)	(174,911)
Total other financing sources (uses)		<u>202,579</u>	<u>202,579</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses			
Fund balance at beginning of year			
Fund balance at end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Public Health**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 26,838,767	\$ 20,957,204	\$ (5,881,563)
Charges for services	55,250	135,448	80,198
Miscellaneous	85,352	127,713	42,361
Total revenues	<u>26,979,369</u>	<u>21,220,365</u>	<u>(5,759,004)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	26,126,277	20,867,236	5,259,041
Capital outlay	853,092	643,332	209,760
Total expenditures	<u>26,979,369</u>	<u>21,510,568</u>	<u>5,468,801</u>
Deficiency of revenues over expenditures		(290,203)	(290,203)
Fund balance at beginning of year		1,308,466	1,308,466
Decrease in reserve for inventory		<u>(51,516)</u>	<u>(51,516)</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 966,747</u>	<u>\$ 966,747</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Air Pollution**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Licenses and permits	\$ 11,244,958	\$ 9,830,534	\$ (1,414,424)
Intergovernmental	3,889,696	3,895,645	5,949
Charges for services	300,000	341,977	41,977
Fines and forfeits	105,000	144,153	39,153
Miscellaneous	494,124	554,784	60,660
Total revenues	<u>16,033,778</u>	<u>14,767,093</u>	<u>(1,266,685)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	14,951,196	13,533,949	1,417,247
Capital outlay	680,006	388,782	291,224
Total expenditures	<u>15,631,202</u>	<u>13,922,731</u>	<u>1,708,471</u>
Excess of revenues over expenditures	402,576	844,362	441,786
Fund balance at beginning of year	<u>1,536,188</u>	<u>2,944,388</u>	<u>1,408,200</u>
Fund balance at end of year	<u>\$ 1,938,764</u>	<u>\$ 3,788,750</u>	<u>\$ 1,849,986</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Juvenile Court Grants**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 14,874,897	\$ 10,488,192	\$ (4,386,705)
Charges for services	110,000	190,923	80,923
Miscellaneous		61,430	61,430
Total revenues	<u>14,984,897</u>	<u>10,740,545</u>	<u>(4,244,352)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	14,984,897	10,476,329	4,508,568
Capital outlay		130,097	(130,097)
Total expenditures	<u>14,984,897</u>	<u>10,606,426</u>	<u>4,378,471</u>
Excess of revenues over expenditures		134,119	134,119
Fund balance at beginning of year		<u>155,483</u>	<u>155,483</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 289,602</u>	<u>\$ 289,602</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**CDBG Housing Trust**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 16,987,849	\$ 9,258,080	\$ (7,729,769)
Miscellaneous		356	356
Total revenues	<u>16,987,849</u>	<u>9,258,436</u>	<u>(7,729,413)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	16,957,849	9,255,498	7,702,351
Capital outlay	<u>30,000</u>	<u>2,938</u>	<u>27,062</u>
Total expenditures	<u>16,987,849</u>	<u>9,258,436</u>	<u>7,729,413</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	<u>                    </u>	<u>                    </u>	<u>                    </u>
Fund balance at end of year	<u>\$                    </u>	<u>\$                    </u>	<u>\$                    </u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Library**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 7,144,703	\$ 7,293,679	\$ 148,976
Intergovernmental	90,988	209,372	118,384
Charges for services	180,000	16,867	(163,133)
Fines and forfeits		154,963	154,963
Miscellaneous	198,500	347,281	148,781
Total revenues	<u>7,614,191</u>	<u>8,022,162</u>	<u>407,971</u>
<u>EXPENDITURES</u>			
Culture and recreation	7,356,601	6,589,780	766,821
Capital outlay	215,000	173,201	41,799
Total expenditures	<u>7,571,601</u>	<u>6,762,981</u>	<u>808,620</u>
Excess of revenues over expenditures	<u>42,590</u>	<u>1,259,181</u>	<u>1,216,591</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	(3,178)	(3,178)	
Total other financing uses	<u>(3,178)</u>	<u>(3,178)</u>	
Excess of revenues over expenditures and other uses	39,412	1,256,003	1,216,591
Fund balance at beginning of year	<u>2,467,548</u>	<u>4,135,557</u>	<u>1,668,009</u>
Fund balance at end of year	<u>\$ 2,506,960</u>	<u>\$ 5,391,560</u>	<u>\$ 2,884,600</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Stadium District**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 5,550,000	\$ 5,428,828	\$ (121,172)
Miscellaneous	75,000	544,018	469,018
Total revenues	<u>5,625,000</u>	<u>5,972,846</u>	<u>347,846</u>
<b><u>EXPENDITURES</u></b>			
Culture and recreation	242,768	157,867	84,901
Total expenditures	<u>242,768</u>	<u>157,867</u>	<u>84,901</u>
Excess of revenues over expenditures	<u>5,382,232</u>	<u>5,814,979</u>	<u>432,747</u>
<b><u>OTHER FINANCING USES</u></b>			
Operating transfers out	(5,221,956)	(5,478,649)	(256,693)
Total other financing uses	<u>(5,221,956)</u>	<u>(5,478,649)</u>	<u>(256,693)</u>
Excess of revenues over expenditures and other uses	160,276	336,330	176,054
Fund balance at beginning of year	<u>2,900,000</u>	<u>3,172,552</u>	<u>272,552</u>
Fund balance at end of year	<u>\$ 3,060,276</u>	<u>\$ 3,508,882</u>	<u>\$ 448,606</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Bank One Ballpark Operations**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Miscellaneous	\$ 4,090,775	\$ 2,962,237	\$ (1,128,538)
Total revenues	<u>4,090,775</u>	<u>2,962,237</u>	<u>(1,128,538)</u>
<b><u>EXPENDITURES</u></b>			
Culture and recreation	<u>3,447,308</u>	<u>2,474,081</u>	<u>973,227</u>
Total expenditures	<u>3,447,308</u>	<u>2,474,081</u>	<u>973,227</u>
Excess of revenues over expenditures	<u>643,467</u>	<u>488,156</u>	<u>(155,311)</u>
<b><u>OTHER FINANCING USES</u></b>			
Operating transfers out	<u>(643,467)</u>		<u>643,467</u>
Total other financing uses	<u>(643,467)</u>		<u>643,467</u>
Excess of revenues over expenditures and other uses		488,156	488,156
Fund balance at beginning of year		<u>690,114</u>	<u>690,114</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 1,178,270</u>	<u>\$ 1,178,270</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Animal Control**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Licenses and permits	\$ 3,266,930	\$ 2,868,652	\$ (398,278)
Intergovernmental	863,611	257,009	(606,602)
Charges for services	1,374,130	1,117,919	(256,211)
Fines and forfeits	7,000	5,030	(1,970)
Miscellaneous	238,900	346,943	108,043
Total revenues	<u>5,750,571</u>	<u>4,595,553</u>	<u>(1,155,018)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	5,430,560	4,736,508	694,052
Capital outlay	691,731	161,755	529,976
Total expenditures	<u>6,122,291</u>	<u>4,898,263</u>	<u>1,224,028</u>
Deficiency of revenues over expenditures	<u>(371,720)</u>	<u>(302,710)</u>	<u>69,010</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in		71,745	71,745
Operating transfers out	(6,943)	(6,943)	
Total other financing sources (uses)	<u>(6,943)</u>	<u>64,802</u>	<u>71,745</u>
Deficiency of revenues and other sources over expenditures and other uses	(378,663)	(237,908)	140,755
Fund balance at beginning of year	294,684	348,501	53,817
Decrease in reserve for inventory		<u>(34,957)</u>	<u>(34,957)</u>
Fund balance (deficit) at end of year	<u>\$ (83,979)</u>	<u>\$ 75,636</u>	<u>\$ 159,615</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Adult Probation Services**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 6,589,654	\$ 5,791,896	\$ (797,758)
Fines and forfeits		81,602	81,602
Miscellaneous		163,804	163,804
Total revenues	<u>6,589,654</u>	<u>6,037,302</u>	<u>(552,352)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	5,839,654	5,027,663	811,991
Capital outlay	750,000	1,037,629	(287,629)
Total expenditures	<u>6,589,654</u>	<u>6,065,292</u>	<u>524,362</u>
Deficiency of revenues over expenditures		(27,990)	(27,990)
Fund balance at beginning of year	<u>2,748,970</u>	<u>2,736,291</u>	<u>(12,679)</u>
Fund balance at end of year	<u>\$ 2,748,970</u>	<u>\$ 2,708,301</u>	<u>\$ (40,669)</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Child Support Automation**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 85,000	\$ 59,037	\$ (25,963)
Miscellaneous		7,153	7,153
Total revenues	<u>85,000</u>	<u>66,190</u>	<u>(18,810)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	194,455	69,524	124,931
Capital outlay			
Total expenditures	<u>194,455</u>	<u>69,524</u>	<u>124,931</u>
 Deficiency of revenues over expenditures	 (109,455)	 (3,334)	 106,121
 Fund balance at beginning of year	 <u>109,455</u>	 <u>135,082</u>	 <u>25,627</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 131,748</u>	 <u>\$ 131,748</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Child Support Enhancement**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$	\$ 95,541	\$ 95,541
Miscellaneous		11,071	11,071
Total revenues		<u>106,612</u>	<u>106,612</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	126,282	31,219	95,063
Capital outlay		<u>17,402</u>	<u>(17,402)</u>
Total expenditures	<u>126,282</u>	<u>48,621</u>	<u>77,661</u>
 Excess (deficiency) of revenues over expenditures	 (126,282)	 57,991	 184,273
 Fund balance at beginning of year	 <u>114,057</u>	 <u>171,589</u>	 <u>57,532</u>
 Fund balance (deficit) at end of year	 <u>\$ (12,225)</u>	 <u>\$ 229,580</u>	 <u>\$ 241,805</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Children's Issues Education**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 22,500	\$ 12,300	\$ (10,200)
Miscellaneous		2,307	2,307
Total revenues	<u>22,500</u>	<u>14,607</u>	<u>(7,893)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>22,500</u>	<u>32,006</u>	<u>(9,506)</u>
Total expenditures	<u>22,500</u>	<u>32,006</u>	<u>(9,506)</u>
Deficiency of revenues over expenditures		(17,399)	(17,399)
Fund balance at beginning of year	<u>                    </u>	<u>31,868</u>	<u>31,868</u>
Fund balance at end of year	<u>\$                    </u>	<u>\$ 14,469</u>	<u>\$ 14,469</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Clerk of Court Grants**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 1,350,197	\$ 914,805	\$ (435,392)
Miscellaneous		10,348	10,348
Total revenues	<u>1,350,197</u>	<u>925,153</u>	<u>(425,044)</u>
 <u>EXPENDITURES</u>			
Public safety	<u>1,365,078</u>	<u>925,153</u>	<u>439,925</u>
Total expenditures	<u>1,365,078</u>	<u>925,153</u>	<u>439,925</u>
 Deficiency of revenues over expenditures	 (14,881)		 14,881
 Fund balance at beginning of year	 <u>                    </u>	 <u>                    </u>	 <u>                    </u>
 Fund deficit at end of year	 <u>\$ (14,881)</u>	 <u>\$</u>	 <u>\$ 14,881</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Conciliation Court Special**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 1,377,535	\$ 1,091,166	\$ (286,369)
Miscellaneous		17,641	17,641
Total revenues	<u>1,377,535</u>	<u>1,108,807</u>	<u>(268,728)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	1,327,535	867,170	460,365
Capital outlay	50,000	5,310	44,690
Total expenditures	<u>1,377,535</u>	<u>872,480</u>	<u>505,055</u>
 Excess of revenues over expenditures		236,327	236,327
 Fund balance at beginning of year		<u>193,852</u>	<u>193,852</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 430,179</u>	<u>\$ 430,179</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Correctional Health Grants**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 12,500	\$ 21,155	\$ 8,655
Miscellaneous		314	314
Total revenues	<u>12,500</u>	<u>21,469</u>	<u>8,969</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	<u>12,500</u>	<u>21,155</u>	<u>(8,655)</u>
Total expenditures	<u>12,500</u>	<u>21,155</u>	<u>(8,655)</u>
Excess of revenues over expenditures		314	314
Fund balance at beginning of year	<u>                    </u>	<u>                    </u>	<u>                    </u>
Fund balance at end of year	<u>\$</u>	<u>\$ 314</u>	<u>\$ 314</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**County Attorney Grants**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 4,189,527	\$ 4,245,223	\$ 55,696
Miscellaneous		4,231	4,231
Total revenues	<u>4,189,527</u>	<u>4,249,454</u>	<u>59,927</u>
<u>EXPENDITURES</u>			
Public safety	4,167,585	4,185,123	(17,538)
Capital outlay	21,942	64,331	(42,389)
Total expenditures	<u>4,189,527</u>	<u>4,249,454</u>	<u>(59,927)</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**County Attorney Special**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 1,082,000	\$ 1,081,451	\$ (549)
Fines and forfeits	775,000	1,168,051	393,051
Miscellaneous		153,820	153,820
Total revenues	<u>1,857,000</u>	<u>2,403,322</u>	<u>546,322</u>
<b><u>EXPENDITURES</u></b>			
Public safety	2,038,453	1,493,091	545,362
Capital outlay	40,000	40,258	(258)
Total expenditures	<u>2,078,453</u>	<u>1,533,349</u>	<u>545,104</u>
Excess (deficiency) of revenues over expenditures	(221,453)	869,973	1,091,426
Fund balance at beginning of year	<u>225,000</u>	<u>910,084</u>	<u>685,084</u>
Fund balance at end of year	<u>\$ 3,547</u>	<u>\$ 1,780,057</u>	<u>\$ 1,776,510</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Court Automation**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 186,475	\$	\$ (186,475)
Charges for services	559,427	707,378	147,951
Miscellaneous		6,283	6,283
Total revenues	<u>745,902</u>	<u>713,661</u>	<u>(32,241)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	632,221	570,466	61,755
Capital outlay	113,681	82,836	30,845
Total expenditures	<u>745,902</u>	<u>653,302</u>	<u>92,600</u>
Excess of revenues over expenditures		60,359	60,359
Fund balance at beginning of year		<u>54,441</u>	<u>54,441</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 114,800</u>	<u>\$ 114,800</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Document Retrieval**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 1,020,000	\$ 1,065,731	\$ 45,731
Miscellaneous		30,773	30,773
Total revenues	<u>1,020,000</u>	<u>1,096,504</u>	<u>76,504</u>
<b><u>EXPENDITURES</u></b>			
Public safety	1,206,324	955,350	250,974
Capital outlay	<u>270,675</u>	<u>116,222</u>	<u>154,453</u>
Total expenditures	<u>1,476,999</u>	<u>1,071,572</u>	<u>405,427</u>
Excess (deficiency) of revenues over expenditures	(456,999)	24,932	481,931
Fund balance at beginning of year	<u>399,504</u>	<u>613,922</u>	<u>214,418</u>
Fund balance (deficit) at end of year	<u>\$ (57,495)</u>	<u>\$ 638,854</u>	<u>\$ 696,349</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Domestic Relations Education**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 480,242	\$ 158,390	\$ (321,852)
Miscellaneous		1,004	1,004
Total revenues	<u>480,242</u>	<u>159,394</u>	<u>(320,848)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	455,242	119,863	335,379
Capital outlay	25,000		25,000
Total expenditures	<u>480,242</u>	<u>119,863</u>	<u>360,379</u>
Excess of revenues over expenditures		39,531	39,531
Fund balance at beginning of year		<u>28,072</u>	<u>28,072</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 67,603</u>	<u>\$ 67,603</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Economic Development**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Licenses and permits	\$	\$ 98,115	\$ 98,115
Charges for services	250,000	156,465	(93,535)
Miscellaneous	200,000	109,144	(90,856)
Total revenues	<u>450,000</u>	<u>363,724</u>	<u>(86,276)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	275,000	65,610	209,390
Capital outlay	100,000	153,748	(53,748)
Total expenditures	<u>375,000</u>	<u>219,358</u>	<u>155,642</u>
Excess of revenues over expenditures	75,000	144,366	69,366
Fund balance at beginning of year		<u>194,162</u>	<u>194,162</u>
Fund balance at end of year	<u>\$ 75,000</u>	<u>\$ 338,528</u>	<u>\$ 263,528</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Emergency Management**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 597,931	\$ 355,528	\$ (242,403)
Miscellaneous		16,695	16,695
Total revenues	<u>597,931</u>	<u>372,223</u>	<u>(225,708)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	554,644	371,183	183,461
Capital outlay	43,287	1,040	42,247
Total expenditures	<u>597,931</u>	<u>372,223</u>	<u>225,708</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Expedited Child Support**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 325,000	\$ 364,061	\$ 39,061
Miscellaneous		22,963	22,963
Total revenues	<u>325,000</u>	<u>387,024</u>	<u>62,024</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	723,174	413,748	309,426
Capital outlay		1,150	(1,150)
Total expenditures	<u>723,174</u>	<u>414,898</u>	<u>308,276</u>
 Deficiency of revenues over expenditures	 (398,174)	 (27,874)	 370,300
 Fund balance at beginning of year	 <u>398,174</u>	 <u>461,463</u>	 <u>63,289</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 433,589</u>	 <u>\$ 433,589</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Housing Department**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 16,006,241	\$ 10,858,495	\$ (5,147,746)
Charges for Services		1,213,819	1,213,819
Miscellaneous		111,026	111,026
Total revenues	<u>16,006,241</u>	<u>12,183,340</u>	<u>(3,822,901)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	8,941,179	10,898,853	(1,957,674)
Capital outlay	<u>5,824,820</u>	<u>300,364</u>	<u>5,524,456</u>
Total expenditures	<u>14,765,999</u>	<u>11,199,217</u>	<u>3,566,782</u>
Excess of revenues over expenditures	1,240,242	984,123	(256,119)
Fund balance at beginning of year		1,192,548	1,192,548
Decrease in reserve for inventory		(37,542)	(37,542)
Residual equity transfer		<u>1,702</u>	<u>1,702</u>
Fund balance at end of year	<u>\$ 1,240,242</u>	<u>\$ 2,140,831</u>	<u>\$ 900,589</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Jail Operations**

For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 44,000,000	\$ 41,477,224	\$ (2,522,776)
Miscellaneous		267,395	267,395
Total revenues	<u>44,000,000</u>	<u>41,744,619</u>	<u>(2,255,381)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		3,593,885	3,593,885
Operating transfers out	<u>(13,000,000)</u>	<u>(13,000,000)</u>	
Total other financing sources (uses)	<u>(13,000,000)</u>	<u>(9,406,115)</u>	<u>3,593,885</u>
Excess of revenues over other financing sources (uses)	31,000,000	32,338,504	1,338,504
Fund balance at beginning of year	<u>                                </u>	<u>                                </u>	<u>                                </u>
Fund balance at end of year	<u>\$ 31,000,000</u>	<u>\$ 32,338,504</u>	<u>\$ 1,338,504</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Justice Court Grants**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 164,283	\$ 197,340	\$ 33,057
Miscellaneous		21,075	21,075
Total revenues	<u>164,283</u>	<u>218,415</u>	<u>54,132</u>
<b><u>EXPENDITURES</u></b>			
Public safety	130,247	185,780	(55,533)
Capital outlay	34,036	32,635	1,401
Total expenditures	<u>164,283</u>	<u>218,415</u>	<u>(54,132)</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Justice Court Judicial Enhancement**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Fines and forfeits	\$	\$ 397,799	\$ 397,799
Miscellaneous		13,462	13,462
Total revenues		<u>411,261</u>	<u>411,261</u>
<b><u>EXPENDITURES</u></b>			
Public safety	<u>152,532</u>	<u>114,415</u>	<u>38,117</u>
Total expenditures	<u>152,532</u>	<u>114,415</u>	<u>38,117</u>
Excess (deficiency) of revenues over expenditures	(152,532)	296,846	449,378
Fund balance at beginning of year		<u>270,379</u>	<u>270,379</u>
Fund balance (deficit) at end of year	<u>\$ (152,532)</u>	<u>\$ 567,225</u>	<u>\$ 719,757</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Juvenile Probation**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 622,000	\$ 793,175	\$ 171,175
Miscellaneous		40,484	40,484
Total revenues	<u>622,000</u>	<u>833,659</u>	<u>211,659</u>
<b><u>EXPENDITURES</u></b>			
Public safety	<u>991,464</u>	<u>723,088</u>	<u>268,376</u>
Total expenditures	<u>991,464</u>	<u>723,088</u>	<u>268,376</u>
Excess (deficiency) of revenues over expenditures	(369,464)	110,571	480,035
Fund balance at beginning of year	<u>369,464</u>	<u>756,166</u>	<u>386,702</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 866,737</u>	<u>\$ 866,737</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Juvenile Restitution**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Miscellaneous	\$ 50,000	\$ 708	\$ (49,292)
Total revenues	<u>50,000</u>	<u>708</u>	<u>(49,292)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	<u>50,000</u>		<u>50,000</u>
Total expenditures	<u>50,000</u>		<u>50,000</u>
Excess of revenues over expenditures		708	708
Fund balance at beginning of year			
Fund balance at end of year	<u>\$</u>	<u>\$ 708</u>	<u>\$ 708</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Law Library**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 800,000	\$ 876,598	\$ 76,598
Fines and forfeits		2,510	2,510
Miscellaneous		87,625	87,625
Total revenues	<u>800,000</u>	<u>966,733</u>	<u>166,733</u>
<b><u>EXPENDITURES</u></b>			
Public safety	<u>800,000</u>	<u>819,529</u>	<u>(19,529)</u>
Total expenditures	<u>800,000</u>	<u>819,529</u>	<u>(19,529)</u>
Excess of revenues over expenditures		147,204	147,204
Fund balance at beginning of year	<u>                    </u>	<u>328,014</u>	<u>328,014</u>
Fund balance at end of year	<u>\$                    </u>	<u>\$ 475,218</u>	<u>\$ 475,218</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Old Courthouse**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Miscellaneous	\$ 50,000	\$ 305	\$ (49,695)
Total revenues	<u>50,000</u>	<u>305</u>	<u>(49,695)</u>
<b>EXPENDITURES</b>			
General government	10,000		10,000
Capital outlay	<u>40,000</u>		<u>40,000</u>
Total expenditures	<u>50,000</u>		<u>50,000</u>
Excess of revenues over expenditures		305	305
Fund deficit at beginning of year		<u>(2,780)</u>	<u>(2,780)</u>
Fund deficit at end of year	<u>\$</u>	<u>\$ (2,475)</u>	<u>\$ (2,475)</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Palo Verde**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 250,355	\$ 214,700	\$ (35,655)
Miscellaneous		6,565	6,565
Total revenues	<u>250,355</u>	<u>221,265</u>	<u>(29,090)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	244,355	197,718	46,637
Capital outlay	<u>6,000</u>	<u>9,126</u>	<u>(3,126)</u>
Total expenditures	<u>250,355</u>	<u>206,844</u>	<u>43,511</u>
Excess of revenues over expenditures		14,421	14,421
Fund balance at beginning of year		<u>75,987</u>	<u>75,987</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 90,408</u>	<u>\$ 90,408</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Parks & Recreation Grants**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 103,200	\$ 40,271	\$ (62,929)
Miscellaneous		580	580
Total revenues	<u>103,200</u>	<u>40,851</u>	<u>(62,349)</u>
<b><u>EXPENDITURES</u></b>			
Capital outlay	<u>103,200</u>	<u>40,851</u>	<u>62,349</u>
Total expenditures	<u>103,200</u>	<u>40,851</u>	<u>62,349</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Parks Enhancement**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Licenses and permits	\$	\$ 128,592	\$ 128,592
Charges for services	780,500	838,448	57,948
Miscellaneous	<u>379,500</u>	<u>442,758</u>	<u>63,258</u>
Total revenues	<u>1,160,000</u>	<u>1,409,798</u>	<u>249,798</u>
<b><u>EXPENDITURES</u></b>			
Culture and recreation	1,041,609	986,672	54,937
Capital outlay	<u>20,000</u>	<u>26,840</u>	<u>(6,840)</u>
Total expenditures	<u>1,061,609</u>	<u>1,013,512</u>	<u>48,097</u>
Excess of revenues over expenditures	98,391	396,286	297,895
Fund balance at beginning of year	<u>                    </u>	<u>350,404</u>	<u>350,404</u>
Fund balance at end of year	<u>\$ 98,391</u>	<u>\$ 746,690</u>	<u>\$ 648,299</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Parks Souvenir**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 30,000	\$ 53,603	\$ 23,603
Total revenues	<u>30,000</u>	<u>53,603</u>	<u>23,603</u>
<u>EXPENDITURES</u>			
Culture and recreation	30,000	37,863	(7,863)
Total expenditures	<u>30,000</u>	<u>37,863</u>	<u>(7,863)</u>
Excess of revenues over expenditures		15,740	15,740
Fund balance at beginning of year		<u>15,167</u>	<u>15,167</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 30,907</u>	<u>\$ 30,907</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Parks Lake Pleasant**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 7,724,376	\$ 864,631	\$ (6,859,745)
Charges for services	1,500,450	1,204,761	(295,689)
Miscellaneous	49,550	282,482	232,932
Total revenues	<u>9,274,376</u>	<u>2,351,874</u>	<u>(6,922,502)</u>
<b><u>EXPENDITURES</u></b>			
Culture and recreation	1,380,794	1,312,037	68,757
Capital outlay	<u>3,252,000</u>	<u>418,249</u>	<u>2,833,751</u>
Total expenditures	<u>4,632,794</u>	<u>1,730,286</u>	<u>2,902,508</u>
Excess (deficiency) of revenues over expenditures	<u>4,641,582</u>	<u>621,588</u>	<u>(4,019,994)</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in		19,456	19,456
Operating transfers out	<u>(145,142)</u>	<u>(145,142)</u>	
Total other financing sources (uses)	<u>(145,142)</u>	<u>(125,686)</u>	<u>19,456</u>
Excess of revenues and other sources over expenditures and other uses	4,496,440	495,902	(4,000,538)
Fund balance at beginning of year	<u>226,093</u>	<u>441,911</u>	<u>215,818</u>
Fund balance at end of year	<u>\$ 4,722,533</u>	<u>\$ 937,813</u>	<u>\$ (3,784,720)</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Planning Grants**

For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 23,432	\$ 9,245	\$ (14,187)
Licenses and permits	71,400	51,975	(19,425)
Total revenues	<u>94,832</u>	<u>61,220</u>	<u>(33,612)</u>
<b><u>EXPENDITURES</u></b>			
General government	73,908	43,452	30,456
Capital outlay	20,924	17,768	3,156
Total expenditures	<u>94,832</u>	<u>61,220</u>	<u>33,612</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Probate Programs**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 797,176	\$ 266,016	\$ (531,160)
Miscellaneous		4,935	4,935
Total revenues	<u>797,176</u>	<u>270,951</u>	<u>(526,225)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	784,176	429,955	354,221
Capital outlay	<u>13,000</u>	<u>14,878</u>	<u>(1,878)</u>
Total expenditures	<u>797,176</u>	<u>444,833</u>	<u>352,343</u>
Deficiency of revenues over expenditures		<u>(173,882)</u>	<u>(173,882)</u>
Fund balance at beginning of year		<u>186,517</u>	<u>186,517</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 12,635</u>	<u>\$ 12,635</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Public Defender Grants**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 354,539	\$ 310,001	\$ (44,538)
Charges for services			
Total revenues	<u>354,539</u>	<u>310,001</u>	<u>(44,538)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	<u>354,539</u>	<u>303,556</u>	<u>50,983</u>
Total expenditures	<u>354,539</u>	<u>303,556</u>	<u>50,983</u>
Excess of revenues over expenditures		<u>6,445</u>	<u>6,445</u>
<b><u>OTHER FINANCING USES</u></b>			
Operating transfers out		<u>(6,445)</u>	<u>(6,445)</u>
Total other financing uses		<u>(6,445)</u>	<u>(6,445)</u>
Excess (deficiency) of revenues over expenditures and other uses			
Fund balance at beginning of year			
Fund balance at end of year	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Public Defender Training**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 458,600	\$ 326,521	\$ (132,079)
Miscellaneous		13,921	13,921
Total revenues	<u>458,600</u>	<u>340,442</u>	<u>(118,158)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	<u>475,780</u>	<u>391,274</u>	<u>84,506</u>
Total expenditures	<u>475,780</u>	<u>391,274</u>	<u>84,506</u>
Deficiency of revenues over expenditures	<u>(17,180)</u>	<u>(50,832)</u>	<u>(33,652)</u>
Fund balance at beginning of year	<u>17,180</u>	<u>75,227</u>	<u>58,047</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 24,395</u>	<u>\$ 24,395</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Public Health Pharmacy**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 5,000	\$	\$ (5,000)
Charges for services	1,978,137	1,639,845	(338,292)
Miscellaneous	1,244,108	345,791	(898,317)
Total revenues	<u>3,227,245</u>	<u>1,985,636</u>	<u>(1,241,609)</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	3,279,745	1,650,474	1,629,271
Capital outlay	12,500	26,542	(14,042)
Total expenditures	<u>3,292,245</u>	<u>1,677,016</u>	<u>1,615,229</u>
Excess (deficiency) of revenues over expenditures	<u>(65,000)</u>	<u>308,620</u>	<u>373,620</u>
<b><u>OTHER FINANCING SOURCES (USES)</u></b>			
Operating transfers in	65,000	44,124	(20,876)
Operating transfers out	<u></u>	<u>(68,107)</u>	<u>(68,107)</u>
Total other financing sources (uses)	<u>65,000</u>	<u>(23,983)</u>	<u>(88,983)</u>
Excess of revenues and other sources over expenditures and other uses		284,637	284,637
Fund balance at beginning of year	1,000,000	1,503,150	503,150
Decrease in reserve for inventory	<u></u>	<u>(70,342)</u>	<u>(70,342)</u>
Fund balance at end of year	<u>\$ 1,000,000</u>	<u>\$ 1,717,445</u>	<u>\$ 717,445</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Recorder's Surcharge**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 3,200,000	\$ 4,679,024	\$ 1,479,024
Miscellaneous	40,000	139,877	99,877
Total revenues	<u>3,240,000</u>	<u>4,818,901</u>	<u>1,578,901</u>
<b><u>EXPENDITURES</u></b>			
General government	3,550,500	3,260,801	289,699
Capital outlay	<u>789,500</u>	<u>685,832</u>	<u>103,668</u>
Total expenditures	<u>4,340,000</u>	<u>3,946,633</u>	<u>393,367</u>
Excess (deficiency) of revenues over expenditures	(1,100,000)	872,268	1,972,268
Fund balance at beginning of year	<u>1,100,000</u>	<u>1,783,183</u>	<u>683,183</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 2,655,451</u>	<u>\$ 2,655,451</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Research and Reporting**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 500	\$	\$ (500)
Miscellaneous	471,500	332,800	(138,700)
Total revenues	<u>472,000</u>	<u>332,800</u>	<u>(139,200)</u>
<b><u>EXPENDITURES</u></b>			
General government	447,746	351,066	96,680
Capital outlay	23,000		23,000
Total expenditures	<u>470,746</u>	<u>351,066</u>	<u>119,680</u>
Excess (deficiency) of revenues over expenditures	<u>1,254</u>	<u>(18,266)</u>	<u>(19,520)</u>
<b><u>OTHER FINANCING USES</u></b>			
Operating transfers out	(1,254)	(1,254)	
Total other financing uses	<u>(1,254)</u>	<u>(1,254)</u>	
Deficiency of revenues over expenditures and other uses		(19,520)	(19,520)
Fund balance at beginning of year		<u>(166,188)</u>	<u>(166,188)</u>
Fund deficit at end of year	<u>\$</u>	<u>\$ (185,708)</u>	<u>\$ (185,708)</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**RICO**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Fines and forfeits	\$ 250,000	\$ 518,155	\$ 268,155
Miscellaneous	150,000		(150,000)
Total revenues	<u>400,000</u>	<u>518,155</u>	<u>118,155</u>
 <u>EXPENDITURES</u>			
Public safety	314,000	407,371	(93,371)
Capital outlay	86,000	110,784	(24,784)
Total expenditures	<u>400,000</u>	<u>518,155</u>	<u>(118,155)</u>
 Excess (deficiency) of revenues over expenditures			
 Fund balance at beginning of year			
	_____	_____	_____
 Fund balance at end of year			
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Sheriff Aviation**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 270,000	\$	\$ (270,000)
Miscellaneous	350,000	473,048	123,048
Total revenues	<u>620,000</u>	<u>473,048</u>	<u>(146,952)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	245,555	366,309	(120,754)
Capital outlay	374,445	106,312	268,133
Total expenditures	<u>620,000</u>	<u>472,621</u>	<u>147,379</u>
Excess of revenues over expenditures		427	427
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$</u>	<u>\$ 427</u>	<u>\$ 427</u>



**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Sheriff Donations**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b>REVENUES</b>			
Miscellaneous	\$ 100,000	\$ 3,045	\$ (96,955)
Total revenues	<u>100,000</u>	<u>3,045</u>	<u>(96,955)</u>
<b>EXPENDITURES</b>			
Public safety	<u>100,000</u>	<u>          </u>	<u>100,000</u>
Total expenditures	<u>100,000</u>	<u>          </u>	<u>100,000</u>
Excess of revenues over expenditures		3,045	3,045
Fund balance at beginning of year	<u>          </u>	<u>50</u>	<u>50</u>
Fund balance at end of year	<u>\$          </u>	<u>\$ 3,095</u>	<u>\$ 3,095</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Sheriff Grants**

For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 11,735,780	\$ 8,273,688	\$ (3,462,092)
Miscellaneous	302,144	354,412	52,268
Total revenues	<u>12,037,924</u>	<u>8,628,100</u>	<u>(3,409,824)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	6,236,286	5,798,726	437,560
Capital outlay	5,801,638	2,829,374	2,972,264
Total expenditures	<u>12,037,924</u>	<u>8,628,100</u>	<u>3,409,824</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	\$ _____	\$ _____	\$ _____

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Sheriff Inmate Health Services**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$ 100,000	\$ 68,696	\$ (31,304)
Miscellaneous		10,057	10,057
Total revenues	<u>100,000</u>	<u>78,753</u>	<u>(21,247)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	204,000	230,025	(26,025)
Capital outlay	<u>82,000</u>	<u>28,006</u>	<u>53,994</u>
Total expenditures	<u>286,000</u>	<u>258,031</u>	<u>27,969</u>
Deficiency of revenues over expenditures	(186,000)	(179,278)	6,722
Fund balance at beginning of year	<u>186,000</u>	<u>191,238</u>	<u>5,238</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 11,960</u>	<u>\$ 11,960</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Sheriff Special Funding**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Miscellaneous	\$ 5,952,697	\$ 5,233,058	\$ (719,639)
Total revenues	<u>5,952,697</u>	<u>5,233,058</u>	<u>(719,639)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	6,667,881	6,471,201	196,680
Capital outlay	400,000	115,780	284,220
Total expenditures	<u>7,067,881</u>	<u>6,586,981</u>	<u>480,900</u>
Deficiency of revenues over expenditures	(1,115,184)	(1,353,923)	(238,739)
Fund balance at beginning of year	<u>1,114,682</u>	<u>1,368,236</u>	<u>253,554</u>
Fund balance (deficit) at end of year	<u>\$ (502)</u>	<u>\$ 14,313</u>	<u>\$ 14,815</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Superior Court Grants**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 1,651,656	\$ 1,069,012	\$ (582,644)
Miscellaneous		<u>14,239</u>	<u>14,239</u>
Total revenues	<u>1,651,656</u>	<u>1,083,251</u>	<u>(568,405)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	1,571,656	1,016,286	555,370
Capital outlay	<u>80,000</u>	<u>66,965</u>	<u>13,035</u>
Total expenditures	<u>1,651,656</u>	<u>1,083,251</u>	<u>568,405</u>
Excess (deficiency) of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Superior Court Judicial Enhancement**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 1,040,000	\$ 410,010	\$ (629,990)
Charges for services	<u>1,090,526</u>	<u>889,972</u>	<u>(200,554)</u>
Total revenues	<u>2,130,526</u>	<u>1,299,982</u>	<u>(830,544)</u>
<b><u>EXPENDITURES</u></b>			
Public safety	933,326	530,430	402,896
Capital outlay	<u>1,237,200</u>	<u>200,743</u>	<u>1,036,457</u>
Total expenditures	<u>2,170,526</u>	<u>731,173</u>	<u>1,439,353</u>
Excess (deficiency) of revenues over expenditures	(40,000)	568,809	608,809
Fund balance at beginning of year	<u>40,000</u>	<u>376,518</u>	<u>336,518</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 945,327</u>	<u>\$ 945,327</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Superior Court Special**  
For the Fiscal Year Ended June 30, 1999

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	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 1,470,450	\$ 1,090,817	\$ (379,633)
Charges for services	45,834	123,356	77,522
Miscellaneous	<u>213,363</u>	<u>31,714</u>	<u>(181,649)</u>
Total revenues	<u>1,729,647</u>	<u>1,245,887</u>	<u>(483,760)</u>
 <b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	1,634,647	1,143,163	491,484
Capital outlay	<u>95,000</u>	<u>          </u>	<u>95,000</u>
Total expenditures	<u>1,729,647</u>	<u>1,143,163</u>	<u>586,484</u>
Excess of revenues over expenditures		102,724	102,724
Fund balance at beginning of year	<u>          </u>	<u>218,633</u>	<u>218,633</u>
Fund balance at end of year	<u>\$          </u>	<u>\$ 321,357</u>	<u>\$ 321,357</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Waste Tire Program**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 2,720,000	\$ 2,943,115	\$ 223,115
Charges for services	60,000	37,698	(22,302)
Miscellaneous		149,577	149,577
Total revenues	<u>2,780,000</u>	<u>3,130,390</u>	<u>350,390</u>
<b><u>EXPENDITURES</u></b>			
Health, welfare and sanitation	3,691,096	3,125,914	565,182
Capital outlay	220,000	209,482	10,518
Total expenditures	<u>3,911,096</u>	<u>3,335,396</u>	<u>575,700</u>
Deficiency of revenues over expenditures	<u>(1,131,096)</u>	<u>(205,006)</u>	<u>926,090</u>
<b><u>OTHER FINANCING USES</u></b>			
Operating transfers out		(61,114)	(61,114)
Total other financing uses		<u>(61,114)</u>	<u>(61,114)</u>
Deficiency of revenues over expenditures and other uses	(1,131,096)	(266,120)	864,976
Fund balance at beginning of year	<u>2,105,821</u>	<u>1,597,265</u>	<u>(508,556)</u>
Fund balance at end of year	<u>\$ 974,725</u>	<u>\$ 1,331,145</u>	<u>\$ 356,420</u>



## Financial Section

### **Debt Service Funds**

Debt Service Funds are used to account for the accumulation of resources for and payment of general obligation, special assessment, housing department, and stadium district bond principal and interest. Listed below are the Debt Service Funds associated with Maricopa County and a short description of each fund:

**General Obligation** - To account for debt service on all various purpose general obligation bonds. Funding is provided by the County's secondary property tax revenues, which may be used only for debt service.

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

**Housing Department** -To account for debt service on housing revenue bonds. Funding is provided by contributions from the Federal Government Housing and Urban Development (HUD). Effective July 1, 1998, the Housing Department was reclassified to the Housing Department a Special Revenue Fund.

**Stadium District** -To account for debt service on Stadium District Revenue Bonds. Funding is provided by transfers from the Stadium District Special Revenue Fund.

**Maricopa County**  
**Combining Balance Sheet**  
**All Debt Service Funds**  
As Of June 30, 1999

	GENERAL OBLIGATION	SPECIAL ASSESSMENT	STADIUM DISTRICT	TOTALS JUNE 30, 1999
<b>ASSETS</b>				
Cash and investments held by County Treasurer	\$ 23,589,347	\$ 316,714	\$ 1,372,973	\$ 25,279,034
Cash and investments held by trustee			1,612,375	1,612,375
Receivables:				
Taxes	489,219			489,219
Special assessments		1,189,094		1,189,094
Due from other funds	10,232			10,232
Total assets	<u>\$ 24,088,798</u>	<u>\$ 1,505,808</u>	<u>\$ 2,985,348</u>	<u>\$ 28,579,954</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Deferred revenue	\$ 299,450	\$ 1,187,068	\$	\$ 1,486,518
Bonds payable	19,135,000		1,610,000	20,745,000
Bond interest payable	3,414,348		1,375,348	4,789,696
Special assessment debt with governmental commitment		129,391		129,391
Special assessment interest payable		44,200		44,200
Total liabilities	<u>22,848,798</u>	<u>1,360,659</u>	<u>2,985,348</u>	<u>27,194,805</u>
Fund balances:				
Reserved for debt service	1,240,000	145,149		1,385,149
Total fund balances	<u>1,240,000</u>	<u>145,149</u>		<u>1,385,149</u>
Total liabilities and fund balances	<u>\$ 24,088,798</u>	<u>\$ 1,505,808</u>	<u>\$ 2,985,348</u>	<u>\$ 28,579,954</u>

**Maricopa County**  
**Combining Statement of Revenues, Expenditures**  
**And Changes In Fund Balances**  
**All Debt Service Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>GENERAL OBLIGATION</u>	<u>SPECIAL ASSESSMENT</u>	<u>HOUSING DEPARTMENT</u>	<u>STADIUM DISTRICT</u>	<u>TOTALS JUNE 30, 1999</u>
<b><u>REVENUES</u></b>					
Taxes	\$ 22,783,249	\$	\$	\$	\$ 22,783,249
Intergovernmental					
Charges for services		352,643			352,643
Miscellaneous	577,200			1,302,982	1,880,182
Total revenues	<u>23,360,449</u>	<u>352,643</u>		<u>1,302,982</u>	<u>25,016,074</u>
<b><u>EXPENDITURES</u></b>					
Debt service:					
Principal retirement	19,135,000	269,907		3,400,500	22,805,407
Interest charges	6,828,695	69,377		3,381,131	10,279,203
Total expenditures	<u>25,963,695</u>	<u>339,284</u>		<u>6,781,631</u>	<u>33,084,610</u>
Excess (deficiency) of revenues over expenditures	<u>(2,603,246)</u>	<u>13,359</u>		<u>(5,478,649)</u>	<u>(8,068,536)</u>
<b><u>OTHER FINANCING SOURCES</u></b>					
Operating transfers in	1,986,806			5,478,649	7,465,455
Total other financing sources	<u>1,986,806</u>			<u>5,478,649</u>	<u>7,465,455</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(616,440)</u>	<u>13,359</u>			<u>(603,081)</u>
Fund balances at beginning of year	1,212,057	131,790	1,702		1,345,549
Residual equity transfer	644,383		(1,702)		642,681
Fund balances at end of year	<u>\$ 1,240,000</u>	<u>\$ 145,149</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,385,149</u>

**Maricopa County**  
**Statement of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**General Obligation Fund**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Taxes	\$ 23,481,326	\$ 22,783,249	\$ (698,077)
Miscellaneous	400,000	577,200	177,200
Total revenues	<u>23,881,326</u>	<u>23,360,449</u>	<u>(520,877)</u>
<b><u>EXPENDITURES</u></b>			
Debt service:			
Principal retirement	19,135,000	19,135,000	
Interest charges	<u>6,828,695</u>	<u>6,828,695</u>	
Total expenditures	<u>25,963,695</u>	<u>25,963,695</u>	
Deficiency of revenues over expenditures	<u>(2,082,369)</u>	<u>(2,603,246)</u>	<u>(520,877)</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating transfers in	<u>1,986,807</u>	<u>1,986,806</u>	<u>(1)</u>
Total other financing sources	<u>1,986,807</u>	<u>1,986,806</u>	<u>(1)</u>
Deficiency of revenues and other sources over expenditures	(95,562)	(616,440)	(520,878)
Fund balances at beginning of year	678,040	1,212,057	534,017
Residual equity transfer		<u>644,383</u>	<u>644,383</u>
Fund balances at end of year	<u>\$ 582,478</u>	<u>\$ 1,240,000</u>	<u>\$ 657,522</u>

**Maricopa County**  
**Statement of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Stadium District**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 1,516,210	\$ 1,302,982	\$ (213,228)
Total revenues	<u>1,516,210</u>	<u>1,302,982</u>	<u>(213,228)</u>
<u>EXPENDITURES</u>			
Debt service:			
Principal retirement	1,610,000	3,400,500	(1,790,500)
Interest charges	<u>5,171,633</u>	<u>3,381,131</u>	<u>1,790,502</u>
Total expenditures	<u>6,781,633</u>	<u>6,781,631</u>	<u>2</u>
Deficiency of revenues over expenditures	<u>(5,265,423)</u>	<u>(5,478,649)</u>	<u>(213,226)</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u>5,265,423</u>	<u>5,478,649</u>	<u>213,226</u>
Total other financing sources	<u>5,265,423</u>	<u>5,478,649</u>	<u>213,226</u>
Excess (deficiency) of revenues and other sources over expenditures			
Fund balance (deficit) at beginning of year	<u>                    </u>	<u>                    </u>	<u>                    </u>
Fund balance at end of year	<u>\$                    </u>	<u>\$                    </u>	<u>\$                    </u>

## Financial Section

### Capital Projects Funds

Capital Projects Funds are established to account for the proceeds of bond issues and other resources for the acquisition, construction or reconstruction of major capital facilities. Listed below are the Capital Projects Funds associated with Maricopa County and a short description of each fund:

Bond Funds - Bond Funds account for capital projects financed through the issuance of General Obligation Bonds (1986 voter approved bond issue Series D, 1993).

Major League Stadium - The Major League Stadium Fund accounts for the cost of construction on the Bank One Ballpark. The majority of costs were financed through a .25% Sales Tax that commenced on April 1, 1995 and concluded on December 1, 1997.

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

Jail Construction Fund -- Accounts for the proceeds associated with the temporary 1/5 cent sales tax approved by voters in the General Election of November 3, 1998. The proceeds are for the construction and operation of adult and juvenile detention facilities.

Intergovernmental Funds - Intergovernmental Funds account for capital projects funded through transfers from other funds. Projects included in this fund are multi-year projects for which the funding has been set-aside during the first year of the project.

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**Maricopa County**  
**Combining Balance Sheet**  
**All Capital Projects Funds**  
As Of June 30, 1999

	BOND FUNDS	MAJOR LEAGUE STADIUM	BANK ONE BALLPARK PROJECT RESERVE	JAIL CONSTRUCTION FUND
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by County Treasurer	347,449			10,875,880
Cash and investments held by trustee		67,954	7,120,199	
Interest receivable		243	27,245	125,704
Due from other funds		107,849		
Miscellaneous		1,132,357		
<b>Total assets</b>	<b>\$ 347,449</b>	<b>\$ 1,308,403</b>	<b>\$ 7,147,444</b>	<b>\$ 11,001,584</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 129,565	\$ 1,277,213	\$	\$ 370,571
Accrued liabilities	450			17,362
Due to other funds		31,190	3,444	4,407
<b>Total liabilities</b>	<b>130,015</b>	<b>1,308,403</b>	<b>3,444</b>	<b>392,340</b>
Fund balances:				
Unreserved	217,434		7,144,000	10,609,244
<b>Total liabilities and fund balances</b>	<b>\$ 347,449</b>	<b>\$ 1,308,403</b>	<b>\$ 7,147,444</b>	<b>11,001,584</b>



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INTER- GOVERNMENTAL FUNDS	TOTALS JUNE 30, 1999
\$	\$
8,402,764	19,626,093
	7,188,153
	153,192
	107,849
	<u>1,132,357</u>
<u>\$ 8,402,764</u>	<u>\$ 28,207,644</u>
\$ 1,085,735	\$ 2,863,084
	17,812
<u>157,338</u>	<u>196,379</u>
<u>1,243,073</u>	<u>3,077,275</u>
<u>7,159,691</u>	<u>25,130,369</u>
<u>\$ 8,402,764</u>	<u>\$ 28,207,644</u>

**Maricopa County**  
**Combining Statement Of Revenues, Expenditures**  
**And Changes In Fund Balances**  
**All Capital Projects Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>BOND FUNDS</u>	<u>MAJOR LEAGUE STADIUM</u>	<u>BANK ONE BALLPARK PROJECT RESERVE</u>	<u>JAIL CONSTRUCTION FUND</u>
<b><u>REVENUES</u></b>				
Intergovernmental	\$	\$	\$ 386,396	\$
Charges for services	16,630			
Miscellaneous	30,546	5,847,254	387,170	73,245
Total revenues	<u>47,176</u>	<u>5,847,254</u>	<u>773,566</u>	<u>73,245</u>
<b><u>EXPENDITURES</u></b>				
Capital outlay	<u>876,083</u>	<u>5,847,254</u>	<u>3,500</u>	<u>2,464,001</u>
Total expenditures	<u>876,083</u>	<u>5,847,254</u>	<u>3,500</u>	<u>2,464,001</u>
Excess (deficiency) of revenues over expenditures	<u>(828,907)</u>		<u>770,066</u>	<u>(2,390,756)</u>
<b><u>OTHER FINANCING SOURCES</u></b>				
Operating transfers in				13,000,000
Proceeds from sale of bonds	<u>617,869</u>			
Total other financing sources	<u>617,869</u>			<u>13,000,000</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(211,038)</u>		<u>770,066</u>	<u>10,609,244</u>
Fund balances at beginning of year	1,072,855		6,373,934	
Residual equity transfers	<u>(644,383)</u>			
Fund balances at end of year	<u>\$ 217,434</u>	<u>\$</u>	<u>\$ 7,144,000</u>	<u>\$ 10,609,244</u>

INTER- GOVERN- MENTAL FUNDS	TOTALS JUNE 30, 1999
\$ 948,933	\$ 1,335,329
	16,630
<u>675</u>	<u>6,338,890</u>
<u>949,608</u>	<u>7,690,849</u>
<u>8,362,296</u>	<u>17,553,134</u>
<u>8,362,296</u>	<u>17,553,134</u>
<u>(7,412,688)</u>	<u>(9,862,285)</u>
10,500,000	23,500,000
	617,869
<u>10,500,000</u>	<u>24,117,869</u>
3,087,312	14,255,584
4,072,379	11,519,168
	(644,383)
<u>7,159,691</u>	<u>25,130,369</u>

**Maricopa County**  
**Statement of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Bond Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Charges for services	\$	\$ 16,630	\$ 16,630
Miscellaneous		30,546	30,546
Total revenues		47,176	47,176
<b><u>EXPENDITURES</u></b>			
Capital outlay	330,000	876,083	(546,083)
Total expenditures	330,000	876,083	(546,083)
Deficiency of revenues over expenditures	(330,000)	(828,907)	(498,907)
<b><u>OTHER FINANCING SOURCES</u></b>			
Proceeds from sale of bonds		617,869	617,869
Total other financing sources		617,869	617,869
Deficiency of revenues and other sources over expenditures	(330,000)	(211,038)	118,962
Fund balances at beginning of year	330,000	1,072,855	742,855
Residual equity transfer		(644,383)	(644,383)
Fund balances at end of year	<u>\$</u>	<u>\$ 217,434</u>	<u>\$ 217,434</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Major League Stadium**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 5,000,000	\$ 5,847,254	\$ 847,254
Total revenues	<u>5,000,000</u>	<u>5,847,254</u>	<u>847,254</u>
<u>EXPENDITURES</u>			
Capital outlay	<u>10,095,521</u>	<u>5,847,254</u>	<u>4,248,267</u>
Total expenditures	<u>10,095,521</u>	<u>5,847,254</u>	<u>4,248,267</u>
Deficiency of revenues over expenditures	(5,095,521)		5,095,521
Fund balances at beginning of year	<u>                    </u>	<u>                    </u>	<u>                    </u>
Fund deficits at end of year	<u>\$ (5,095,521)</u>	<u>\$</u>	<u>\$ 5,095,521</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Bank One Ballpark Project Reserve**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$	\$ 386,396	\$ 386,396
Miscellaneous	220,000	387,170	167,170
Total revenues	<u>220,000</u>	<u>773,566</u>	<u>553,566</u>
<b><u>EXPENDITURES</u></b>			
Capital outlay	<u>3,500</u>	<u>3,500</u>	
Total expenditures	<u>3,500</u>	<u>3,500</u>	
Excess of revenues over expenditures	<u>216,500</u>	<u>770,066</u>	<u>553,566</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating transfers in	<u>600,000</u>		<u>(600,000)</u>
Total other financing sources	<u>600,000</u>		<u>(600,000)</u>
Excess of revenues over expenditures	816,500	770,066	(46,434)
Fund balances at beginning of year	<u>5,500,000</u>	<u>6,373,934</u>	<u>873,934</u>
Fund balances at end of year	<u>\$ 6,316,500</u>	<u>\$ 7,144,000</u>	<u>\$ 827,500</u>

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Jail Construction Fund**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$	\$ 73,245	\$ 73,245
Total revenues		73,245	73,245
<u>EXPENDITURES</u>			
Capital outlay	13,000,000	2,464,001	10,535,999
Total expenditures	13,000,000	2,464,001	10,535,999
Deficiency of revenues over expenditures	(13,000,000)	(2,390,756)	10,609,244
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	13,000,000	13,000,000	
Total other financing sources	13,000,000	13,000,000	
Excess of revenues and other sources over expenditures		10,609,244	10,609,244
Fund balances at beginning of year			
Fund balances at end of year	\$	\$ 10,609,244	\$ 10,609,244

**Maricopa County**  
**Statement Of Revenues, Expenditures And**  
**Changes In Fund Balances - Budget And Actual**  
**Intergovernmental Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<b><u>REVENUES</u></b>			
Intergovernmental	\$ 1,791,000	\$ 948,933	\$ (842,067)
Miscellaneous		675	675
Total revenues	<u>1,791,000</u>	<u>949,608</u>	<u>(841,392)</u>
<b><u>EXPENDITURES</u></b>			
Capital outlay	<u>15,232,000</u>	<u>8,362,296</u>	<u>6,869,704</u>
Total expenditures	<u>15,232,000</u>	<u>8,362,296</u>	<u>6,869,704</u>
Deficiency of revenues over expenditures	<u>(13,441,000)</u>	<u>(7,412,688)</u>	<u>6,028,312</u>
<b><u>OTHER FINANCING SOURCES</u></b>			
Operating transfers in	<u>10,500,000</u>	<u>10,500,000</u>	
Total other financing sources	<u>10,500,000</u>	<u>10,500,000</u>	
Excess (deficiency) of revenues and other sources over expenditures	(2,941,000)	3,087,312	6,028,312
Fund balances at beginning of year	<u>2,941,000</u>	<u>4,072,379</u>	<u>1,131,379</u>
Fund balances at end of year	<u>\$ 7,159,691</u>	<u>\$ 7,159,691</u>	<u>\$ 7,159,691</u>



**Maricopa County**  
**Schedule of Capital Projects – Budget And Actual**  
**All Capital Projects Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>GENERAL GOVERNMENT</u>			
Adult/Juvenile Jail Projects (with Voter Approval)	\$ 13,000,000	\$ 2,464,001	\$ 10,535,999
American Disabilities Act	750,000	111,232	638,768
Critical Infrastructure/COPS	6,300,920	555,622	5,745,298
Juvenile Detention/40-bed Expansion	4,815,080	3,572,424	1,242,656
Major Maintenance	6,023,000	4,622,182	1,400,818
Replacement Vehicles-Sheriff	2,850,000	2,842,230	7,770
Total General Government	<u>\$ 33,739,000</u>	<u>\$ 14,167,691</u>	<u>\$ 19,571,309</u>
<u>PUBLIC SAFETY</u>			
Flood Control District Building	\$ 7,566	\$ 201	\$ 7,365
Stormwater Monitoring	156,000	40,729	115,271
Flood Warning System	25,000	17,414	7,586
City of Scottsdale	2,477,000	1,159,142	1,317,858
Town of Guadalupe	273,000	199,484	73,516
Old Cross Cut Canal	2,583,000	2,531,442	51,558
Sossaman Channel	900,000	885,099	14,901
South Phoenix Drainage Improvement	2,528,000	2,484,062	43,938
PVMP	5,000	75	4,925
East Maricopa Floodway	5,000	3,922	1,078
Salt River Channel	0	103	(103)
Skunk Creek Channel	7,267,000	6,976,178	290,822
Skunk Creek/New River	5,577,000	5,489,484	87,516
East Mesa ADMP	2,205,000	1,471,668	733,332
Glendale/Peoria ADMP	3,785,000	2,027,216	1,757,784
East Fork Cave Creek	10,000	4,808	5,192
White Tanks ADMP	14,166,000	8,783,270	5,382,730
Queen Creek ADMP	1,291,000	1,218,904	72,096
Gilbert/Chandler ADMP	7,019,000	7,023,508	(4,508)
Arizona Canal Div Channel ADMP	1,624,000	1,610,733	13,267
Maryvale ADMP	683,000	398,382	284,618
Fountain Hills ADMP	255,000	168,990	86,010
UIBW ADMP	392,000	375,286	16,714
Total Public Safety	<u>\$ 53,233,566</u>	<u>\$ 42,870,100</u>	<u>\$ 10,363,466</u>
<u>HIGHWAYS AND STREETS</u>			
Bridge Scour Evaluation	\$ 155,000	\$ 105,696	\$ 49,304
Alma School North Bridge Grade Control	182,000	52,528	129,472
Transfer Account	0	(279,283)	279,283
ADA Compliance Program - Retrofit	600,000	499,044	100,956
Feasibility Study of Inverted Crowns	0	26,386	(26,386)
Broadway Rd. Salome Hwy – 339 <sup>th</sup>	0	8,082	(8,082)
Buckeye Rd (Wintersburg/339th Ave)	0	4,377	(4,377)

**Maricopa County**  
**Schedule of Capital Projects – Budget And Actual**  
**All Capital Projects Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	BUDGET	ACTUAL	VARIANCE
Lower Buckeye Road (Hassayampa to Salome)	\$ 55,000	\$ 31,537	\$ 23,463
Center St (Wittman): Grand to Hovey	136,000	46,911	89,089
Recker Road: Chandler Heights to ¾ mile North	102,000	103,861	(1,861)
Steinway Dr: Homestead Dr –Duffy St (Wickenburg)	0	2,360	(2,360)
Jomax Rd: 155 <sup>th</sup> Ave to 147 <sup>th</sup> Ave	563,000	385,178	177,822
Main St (Gila Bend): Washington Street to I-8	299,000	180,088	118,912
Queen Creek Rd: Power Rd to Hawes Rd	206,000	93,466	112,534
Val Vista Dr-Riggs to ½ mile South	41,000	31,774	9,226
27 <sup>th</sup> Ave Twin Peaks to New River	136,000	112,592	23,408
Castle Hot Springs Rd West	169,000	72,373	96,627
Airport Rd Bridge @ RID Canal	197,000	101,902	95,098
Castle Hot Springs Rd West	538,000	527,251	10,749
Camelback Rd (Litchfield/EI Mirage)	1,129,000	877,703	251,297
Riggs Rd: I-10 to Price Road	149,000	11,130	137,870
MCDOT Durango Facilities: Bldg Modifications	650,000	423,105	226,895
Ellsworth Rd: Bridge at Queen Creek	0	(2,887)	2,887
Ocotillo Rd: Bridge at Queen Creek	0	(1,384)	1,384
Lindsey Rd (Germann Rd/Wms Fld Rd & Bridge)	220,000	210,982	9,018
IGA Gates Rd	52,000	14,732	37,268
Previous Year's Projects: Backcharges	500,000	300,274	199,726
Higley Road: Bridge @ Queen Creek Wash	483,000	407,431	75,569
Airport Road: Bridge @ Buckeye Canal	0	(355)	355
Gates Road Railroad Crossing	0	2,996	(2,996)
Meridian Rd: Southern to University	186,000	92,417	93,583
99th Ave @ Thunderbird	0	(15,051)	15,051
MC85 Bridge @ Avondale Wash	50,000	61,076	(11,076)
Utility Locating Annual On-Call Contract	100,000	0	100,000
116th Ave. Bridge @ Gila River	3,012,000	2,892,659	119,341
Cave Creek Rd: (Lone Mtn. Rd to Carefree Hwy)	1,975,000	1,887,198	87,802
Estrella Interim LP (II) Reems-Lake PI Rd	1,110,000	906,684	203,316
McDowell RD: Gilbert Rd. Intersection	50,000	61,353	(11,353)
Carefree Hwy: I-17 to 7th St & Bridge	1,232,000	1,153,416	78,584
75th Ave: Glendale Ave to Olive Ave	3,344,000	3,348,973	(4,973)
99th Ave: Boswell Blvd Intersection	46,000	279,344	(233,344)
99th Ave @ Burns Dr	46,000	17,134	28,866
99th Ave @ Greenway Rd	738,000	684,979	53,021
99 <sup>th</sup> Ave @ Hutton Dr	46,000	22,484	23,516
McClintock/Hayden Road: Red Mnt Fwy-McKellips	2,898,000	2,752,005	145,995
Bush Hwy (Mesa C.L. to Userly Pass Rd)	881,000	895,482	(14,482)
CDBGP Cities/Town Street Pilot	425,000	180,224	244,776
MC Highway 85: Intersection @ Estrella Parkway	3,098,000	2,891,044	206,956
Userly Pass Rd: McDowell to Bush Hwy	757,000	783,448	(26,448)
Guadalupe Rd: Power to Hawes	60,000	50,000	10,000
83 <sup>rd</sup> Ave Parkway: 83 <sup>rd</sup> /Beardsley-99/Rose Garden	507,000	507,000	0
Unallocated Costs (Force Account)	3,138,000	878,667	2,259,333
Eng Design Concept Reports Contract	400,000	322,395	77,605
Archeological Annual On-Call Contract	100,000	10,467	89,533
Geotechnical Annual On-Call Contract	100,000	45	99,955

**Maricopa County**  
**Schedule of Capital Projects – Budget And Actual**  
**All Capital Projects Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	BUDGET	ACTUAL	VARIANCE
Surveying Annual on-Call Contract	\$ 100,000	\$ (13,514)	\$ 113,514
Gen Civil Eng Annual On-Call Contract	250,000	33,077	216,923
Real Estate Appraisal Services: Annual Contracts	150,000	64,078	85,922
Warranted Traffic Improvements (as needed)	100,000	90,989	9,011
North Phoenix Maint Fac	160,000	8,882	151,118
McDowell Rd: Pima Freeway to Alma School	2,071,000	1,952,530	118,470
Additional Low Volume Roads	100,000	5,054	94,946
Ellsworth Rd: University to McKellips	244,000	85,487	158,513
Enhancement Program: HURF Related & Multi Mod	0	21,173	(21,173)
Envir Assessment Consultant Contract	50,000	0	50,000
Haz Materials On-Call Contracts	10,000	157	9,843
Biological Assessment Consultant Contracts	10,000	0	10,000
Dysart Rd-Grand to Bell IGA Payment	225,000	225,000	0
Indian Springs Rd	217,000	105,248	111,752
51 <sup>st</sup> Ave: GRIC Boundary to Buckeye Rd	566,000	229,951	336,049
Baseline Rd: 51st Ave to 27th Ave	2,325,000	2,264,453	60,547
Northern Ave: Loop 101 to 71st Ave	2,402,000	2,267,947	134,053
Peoria Ave Bridge @ New River	16,000	30,615	(14,615)
Indian School Rd @ 125 <sup>th</sup> Ave	548,000	523,821	24,179
Shea Blvd: 144th Street to Palisades Blvd	223,000	62,230	160,770
IGA Greenfield Rd: Elliot to Baseline	1,180,000	1,156,877	23,123
Shea Blvd: Beeline Hwy to 300 Meters West	60,000	34,003	25,997
Southern @ 27 <sup>th</sup> Ave	549,000	176,193	372,807
Ellsworth: Germann to Baseline	339,000	209,905	129,095
Recker Rd: Adobe to Evergreen	100,000	82,288	17,712
83 <sup>rd</sup> Ave from Thunderbird Rd to Country Gables Dr.	1,055,000	1,055,000	0
Right-of-Way: Alma School South Bridge @ Salt River	270,000	132,062	137,938
Phases I & II: 107th Ave High Volume Rd Projects	246,000	195,066	50,934
MC 85 Bridge – Agua Fria River	50,000	7,024	42,976
Old US80 @ Hassayampa-Scour	50,000	11,663	38,337
Carefree Hwy at Cave Creek Wash	30,000	13,915	16,085
Indian School Rd. @ Agua Fria River	100,000	6,787	93,213
IGA Bell Rd Park & Ride @ 1-17	150,000	150,000	0
Right-of-Way: on-call consultant services	150,000	18,065	131,935
51 <sup>st</sup> Ave: Broadway to Baseline	1,060,000	916,275	143,725
Hawes Rd ¼ S. of Queen Creek Rittenhouse	190,000	23,092	166,908
Bullard Wash	2,505,000	2,020,000	485,000
Ray Road-Power to Sossaman	1,500,000	1,500,000	0
McQueen Rd: Queen Creek to Pecos	268,000	203,749	64,251
Estrella Pkwy-Yuma Rd to McDowell	601,000	291,296	309,704
51 <sup>st</sup> Ave Bridge @ Salt River (Design Construct)	1,059,000	719,582	339,418
Thomas Rd: 99 <sup>th</sup> to 91 <sup>st</sup> Ave	8,000	299	7,701
Litchfield Rd: Bell to Grand Ave	96,000	96,322	(322)
Bush Hwy at Salt River (Blue Point)	80,000	19,934	60,066
Gilbert Rd-Williams Field Rd. to Ray Rd.	82,000	9,536	72,464
Gilbert Rd-McDowell Rd to SR87	2,119,000	1,634,212	484,788
91 <sup>st</sup> Avenue-Deer Valley Dr to William Rd	161,000	172,569	(11,569)
MC85-Estrella Pkwy to Litchfield Rd	43,000	39,929	3,071

**Maricopa County**  
**Schedule of Capital Projects – Budget And Actual**  
**All Capital Projects Funds (Continued)**  
For the Fiscal Year Ended June 30, 1999

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
MC85-Cotton Lane to Estrella Pkwy	\$ 82,000	\$ 13,180	\$ 68,820
87 <sup>th</sup> Ave Channel-Deer Valley to Williams	79,000	63,395	15,605
Queen Creek Rd Bridge at Eastern Canal	28,000	18,463	9,537
Ray Rd Channel-Tuthill Rd to Airport Rd	34,000	37,388	(3,388)
Carefree Highway-56 <sup>th</sup> St to Scottsdale Rd	25,000	984	24,016
Loop 303-McDowell to Thomas	100,000	23,235	76,765
Queen Creek Rd, AZ Ave to McQueen	120,000	68,383	51,617
DCR Bartlett Lake Rd-CC to Horseshoe	90,000	71,887	18,113
Dysart Rd-Cactus to Greenway	50,000	39,458	10,542
Power Road (Guadalupe-Baseline)	70,000	25,879	44,121
Vulture Mine Rd. @ Box Wash	120,000	83,842	36,158
Riggs Road (Alma School Rd Intersection)	100,000	58,441	41,559
83 <sup>rd</sup> Ave from Northern Ave to Olive Ave	110,000	64,538	45,462
115 <sup>th</sup> Ave-MC85 to McDowell	100,000	16,992	83,008
DCR 99 <sup>th</sup> Ave-McDowell to Glendale	720,000	430,244	289,756
Chandler Heights, Road Bridge over the Eastern Canal	65,000	15,111	49,889
Power Road Bridge over Queen Creek	85,000	13,366	71,634
Cave Creek Landfill Trf Station Access Rd	20,000	8,220	11,780
Deer Valley Road Bridge-New River	250,000	14,204	235,796
El Mirage Road (Bell Rd to Loop 303)	0	12,488	(12,488)
Carefree Hwy: 7 <sup>th</sup> St to Cave Creek & Bridge	4,040,000	3,940,347	99,653
Grand Ave Overpass	1,349,000	1,130,179	218,821
Overlay Costs	5,300,000	5,203,434	96,566
McKellips Bridge @ Salt River	200,000	13,946	186,054
Project Reserve	(209,000)	0	(209,000)
Total Highways and Streets	<u>\$ 67,657,000</u>	<u>\$ 55,233,718</u>	<u>\$ 12,423,282</u>
 <u>HEALTH, WELFARE AND SANITATION</u>			
MIHS-Medical Equipment Upgrade	2,156,000	1,333,813	822,187
Total Health, Welfare and Sanitation	<u>\$ 2,156,000</u>	<u>\$ 1,333,813</u>	<u>\$ 822,187</u>
 <u>CULTURE AND RECREATION</u>			
Major League Baseball Stadium	\$ 10,095,521	\$ 5,847,254	\$ 4,248,267
San Tan Regional Park Road	330,000	314,352	15,648
Total Culture and Recreation	<u>\$ 10,425,521</u>	<u>\$ 6,161,606</u>	<u>\$ 4,263,915</u>
 Total Capital Projects	 <u>\$ 167,211,087</u>	 <u>\$ 119,766,928</u>	 <u>\$ 47,444,159</u>

## Financial Section

### **Enterprise Funds**

Enterprise Funds are used to account for operations that are financed and operated in a manner similar to private enterprises where the intent of the County is that the costs of providing goods and services to the general public on a continuing basis be financed through user charges. This allows for the evaluation of these funds on the same basis as investor-owned enterprises in the same industry. Listed below are the Enterprise Funds associated with Maricopa County. A short description of each fund is provided on the next page.

**Maricopa Health Plan  
Medical Center  
Arizona Long Term Care System (ALTCS)  
Non-AHCCCS Health Plans  
Solid Waste**

Maricopa Health Plan - Maricopa County Health Plan (MCHP) is an ambulatory health care plan operated by Maricopa Managed Care Systems (MMCS). MMCS contracts with the Arizona Health Care Cost Containment System (AHCCCS) which provides monthly capitation revenues based on MCHP plan enrollment.

Medical Center - The Maricopa Medical Center provides quality, cost competitive health care and health professional education to assure the health security of individuals, families, and the community.

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

Non-AHCCCS Health Plans - The Non-AHCCCS Health Plans are primarily:

- Health Select - a managed care health plan offered to employees, spouses and their families;
- Senior Select - a Medicare plan operating under contract with the Federal government.

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

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**Maricopa County**  
**Combining Balance Sheet**  
**All Enterprise Funds**  
As Of June 30, 1999

	<u>MARICOPA HEALTH PLAN</u>	<u>MEDICAL CENTER</u>
<b><u>ASSETS</u></b>		
Current assets:		
Cash in bank and on hand	\$ 14,828,848	\$
Cash and investments held by County Treasurer		
Receivables (Net of allowance for uncollectibles):		
Accounts	2,279,090	22,119,423
Accrued interest	121,192	
Due from other governmental units		22,720,901
Inventory of supplies		2,161,050
Prepays		1,868,941
Miscellaneous	7,471,370	2,915,943
Total current assets	<u>24,700,500</u>	<u>51,786,258</u>
Property, plant and equipment:		
Land		302,193
Buildings		68,756,703
Improvements other than buildings		1,015,804
Machinery and equipment	4,965,782	56,961,004
Total property, plant and equipment	<u>4,965,782</u>	<u>127,035,704</u>
Accumulated depreciation	<u>(4,835,439)</u>	<u>(62,111,031)</u>
Net property, plant and equipment	<u>130,343</u>	<u>64,924,673</u>
Total assets	<u>\$ 24,830,843</u>	<u>\$ 116,710,931</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>		
Current liabilities:		
Vouchers payable	\$ 1,514,997	\$ 15,967,208
Employee compensation		4,135,774
Accrued liabilities	249,173	4,964,056
Due to other funds		68,336,442
Leases payable – current portion		436,271
Certificates of participation – current portion		610,719
Liability for reported and incurred but not reported claims	6,474,598	
Total current liabilities	<u>8,238,768</u>	<u>94,450,470</u>
Long-term liabilities:		
Leases payable (net of current portion)		608,794
Certificates of participation (net of current portion)		
Total liabilities	<u>8,238,768</u>	<u>95,059,264</u>
Fund equity:		
Contributed capital	590,079	47,951,622
Retained earnings (deficits):		
Unreserved	16,001,996	(26,299,955)
Total fund equities	<u>16,592,075</u>	<u>21,651,667</u>
Total liabilities and fund equity	<u>\$ 24,830,843</u>	<u>\$ 116,710,931</u>



<u>ALTCS</u>	<u>NON-AHCCCS HEALTH PLANS</u>	<u>SOLID WASTE</u>	<u>TOTALS JUNE 30, 1999</u>
\$ 102,403,628	\$	\$ 1,275 17,595,247	\$ 1,275 134,827,723
834,981	393,679		25,627,173
690,154	8,401	197,918	1,017,665
			22,720,901
			2,161,050
			1,868,941
		32,177	10,419,490
<u>103,928,763</u>	<u>402,080</u>	<u>17,826,617</u>	<u>198,644,218</u>
		1,187,486	1,489,679
		63,562	68,820,265
		916,232	1,932,036
2,976,556	50,273	4,242,702	69,196,317
<u>2,976,556</u>	<u>50,273</u>	<u>6,409,982</u>	<u>141,438,297</u>
<u>(2,733,970)</u>	<u>(48,782)</u>	<u>(4,375,931)</u>	<u>(74,105,153)</u>
<u>242,586</u>	<u>1,491</u>	<u>2,034,051</u>	<u>67,333,144</u>
\$ <u>104,171,349</u>	\$ <u>403,571</u>	\$ <u>19,860,668</u>	\$ <u>265,977,362</u>
\$ 11,352,286	\$ 1,817,990	\$ 184,033	\$ 30,836,514
4,055,658	141,204	32,532	4,168,306
	193,696	13,473,783	22,883,874
		984	68,531,122
		80,093	516,364
		81,684	692,403
35,259,900	1,224,629		42,959,127
<u>50,667,844</u>	<u>3,377,519</u>	<u>13,853,109</u>	<u>170,587,710</u>
		366,171	608,794
<u>50,667,844</u>	<u>3,377,519</u>	<u>14,219,280</u>	<u>366,171</u>
			171,562,675
4,814	9,401	10,791,231	59,347,147
<u>53,498,691</u>	<u>(2,983,349)</u>	<u>(5,149,843)</u>	<u>35,067,540</u>
<u>53,503,505</u>	<u>(2,973,948)</u>	<u>5,641,388</u>	<u>94,414,687</u>
\$ <u>104,171,349</u>	\$ <u>403,571</u>	\$ <u>19,860,668</u>	\$ <u>265,977,362</u>

**Maricopa County**  
**Combining Statement Of Revenues, Expenses And**  
**Changes In Fund Equity**  
**All Enterprise Funds**  
For the Fiscal Year Ended June 30, 1999

	MARICOPA HEALTH PLAN	MEDICAL CENTER
<b><u>OPERATING REVENUES</u></b>		
Net patient service revenue	\$ 64,235,678	\$ 141,335,565
Charges for services		12,038,026
Other		2,065,246
Total operating revenues	<u>64,235,678</u>	<u>155,438,837</u>
<b><u>OPERATING EXPENSES</u></b>		
Personal services	1,802,879	84,947,446
Supplies	425,419	32,897,761
Medical services	58,974,815	22,013,102
Other services	365,451	30,621,216
Insurance		228,781
Leases and rentals	85,170	2,198,215
Repairs and maintenance		2,100,762
Travel and transportation		
Utilities		3,635,886
Depreciation	144,165	6,638,870
Miscellaneous	609,273	1,244,382
Total operating expenses	<u>62,407,172</u>	<u>186,526,421</u>
Operating income (loss)	1,828,506	(31,087,584)
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
Grant revenues		3,484,920
Disproportionate share settlement		90,334,000
Interest income	965,218	
Interest expense		(2,169,337)
Loss on disposal of fixed assets		(11,388)
Net non-operating revenues	<u>965,218</u>	<u>91,638,195</u>
Net income (loss) before operating transfers	2,793,724	60,550,611
Operating transfers in		10,207,901
Operating transfers out		(78,112,771)
Net income (loss)	<u>2,793,724</u>	<u>(7,354,259)</u>
Fund equities (deficit) at beginning of year	13,798,351	27,591,552
<b><u>OTHER CHANGES IN FUND EQUITIES</u></b>		
Increase in contributed capital		<u>1,414,374</u>
Fund equities (deficit) at end of year	<u>\$ 16,592,075</u>	<u>\$ 21,651,667</u>

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 1999
\$ 252,092,797	\$ 26,627,144	\$ 1,791,051	\$ 141,335,565
		64,739	356,784,696
<u>252,092,797</u>	<u>26,627,144</u>	<u>1,855,790</u>	<u>2,129,985</u>
			<u>500,250,246</u>
8,753,438	1,899,738	409,834	97,813,335
1,128,034	214,313	11,094	34,676,621
225,881,094	24,210,382		331,079,393
1,749,321	170,058	398,221	33,304,267
	240,133		468,914
725,882	117,958	129,927	3,257,152
		16,753	2,117,515
		1,943	1,943
		5,875	3,641,761
119,657	1,380	544,242	7,448,314
1,679,937	33,142		3,566,734
<u>240,037,363</u>	<u>26,887,104</u>	<u>1,517,889</u>	<u>517,375,949</u>
12,055,434	(259,960)	337,901	(17,125,703)
	1,136,391		4,621,311
5,868,404	113,892	920,451	90,334,000
(2,857)		(26,806)	7,867,965
<u>5,865,547</u>	<u>1,250,283</u>	<u>893,645</u>	<u>(2,196,143)</u>
			<u>(14,245)</u>
17,920,981	990,323	1,231,546	100,612,888
	283,824		83,487,185
		(200,505)	10,491,725
<u>17,920,981</u>	<u>1,274,147</u>	<u>1,031,041</u>	<u>(78,313,276)</u>
35,582,524	(4,248,095)	4,610,347	15,665,634
			77,334,679
			1,414,374
<u>\$ 53,503,505</u>	<u>\$ (2,973,948)</u>	<u>\$ 5,641,388</u>	<u>\$ 94,414,687</u>

**Maricopa County**  
**Combining Statement Of Cash Flows**  
**All Enterprise Funds**  
For the Fiscal Year Ended June 30, 1999

	MARICOPA HEALTH PLAN	MEDICAL CENTER
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>		
Operations:	\$	\$
Operating income (loss)	1,828,506	(31,087,584)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	144,165	6,638,870
Changes in assets and liabilities -		
Increase in:		
Accounts receivable	(880,628)	
Due from other governmental units		(22,131,941)
Miscellaneous	(7,471,370)	(2,224,142)
Inventory of supplies		(496,308)
Prepays		(1,731,206)
Vouchers payable	1,419,105	6,488,940
Accrued liabilities	233,973	4,368,928
Due to other funds		31,225,277
Liability for reported and incurred but not reported claims		
Decrease in:		
Accounts receivable		5,105,351
Due from other funds		
Due from other governmental units		
Prepays		
Vouchers payable		
Employee compensation		(1,578,142)
Accrued liabilities		
Liability for reported and incurred but not reported claims	(5,952,124)	
Net cash provided by (used for) operating activities	<u>(10,678,373)</u>	<u>(5,421,957)</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>		
Grants received		3,484,920
Disproportionate share settlement		90,334,000
Operating transfers from other funds		10,207,901
Operating transfers to other funds		(78,112,771)
Interest expense		(2,169,337)
Net cash provided by (used for) noncapital financing activities		<u>23,744,713</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>		
Acquisition of fixed assets	(7,953)	(16,358,882)
Proceeds from sale of fixed assets		602,048
Capital lease payments		(788,425)
Certificate of participation payments		(1,777,497)
Net cash used for capital and related financing activities	<u>(7,953)</u>	<u>(18,322,756)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>		
Interest income	<u>1,124,143</u>	
Net cash provided by investing activities	<u>1,124,143</u>	
Net increase (decrease) in cash and cash equivalents	(9,562,183)	
Cash and cash equivalents, July 1, 1998	24,391,031	
Cash and cash equivalents, June 30, 1999	<u>\$ 14,828,848</u>	<u>\$</u>
<b><u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING</u></b>		
Increase in contributed capital	\$	\$ 1,333,813
Deletion of equipment	(213,901)	(3,916,474)
Elimination of accumulated depreciation related to deletions	213,901	3,303,038
Receipt of donated equipment		80,561
Loss on disposal of fixed assets		11,388

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 1999
\$ 12,055,434	\$ (259,960)	\$ 337,901	\$ (17,125,703)
119,657	1,380	544,242	7,448,314
	(199,177)		(1,079,805)
		(32,177)	(22,131,941)
10,530,454	46,127		(9,727,689)
	193,696	984	(496,308)
3,209,523			(1,731,206)
579,830		183,068	18,484,626
		65,000	4,602,901
		3,612	31,419,957
		3,944	3,209,523
		(40,419)	5,868,249
		(3,072)	65,000
(5,362,297)	(15,141)	(668,158)	3,612
	(2,723,691)		3,944
21,132,601	(2,956,766)	394,925	(40,419)
			(3,072)
			(1,581,214)
			(6,045,596)
			(8,675,815)
			2,470,430
	1,136,391		4,621,311
	283,824		90,334,000
		(200,505)	10,491,725
		(26,806)	(78,313,276)
	1,420,215	(227,311)	(2,196,143)
			24,937,617
(12,447)			(16,379,282)
		(75,819)	602,048
		(104,218)	(864,244)
(12,447)		(180,037)	(1,881,715)
			(18,523,193)
6,664,024	184,185	907,998	8,880,350
6,664,024	184,185	907,998	8,880,350
27,784,178	(1,352,366)	895,575	17,765,204
74,619,450	1,352,366	16,700,947	117,063,794
\$ 102,403,628	\$	\$ 17,596,522	\$ 134,828,998
\$	\$	\$	\$ 1,333,813
(92,166)			(4,222,541)
89,309			3,606,248
2,857			80,561
			14,245

**Maricopa County**  
**Schedule Of Operating Expenses By Department**  
**Medical Center**  
For the Fiscal Year Ended June 30, 1999

DAILY HOSPITAL SERVICES

Surgical I.C.U.	\$ 2,067,366
Medical I.C.U.	1,528,721
Coronary I.C.U.	988,103
Pediatrics I.C.U.	693,229
Burn unit	2,077,082
Surgical acute	2,234,304
Medical acute	1,472,557
Geriatric unit	873,292
Detention	620,858
APCU	2,037,395
Pediatrics I.C.U.	1,568,702
OB/GYN	1,900,108
Psychiatric	5,724,707
Nursery	3,223,036
<b>TOTAL DAILY HOSPITAL SERVICES</b>	<b>27,009,460</b>

ANCILLARY SERVICES

Anesthesiology	1,365,449
Medical supply	7,274,789
Laboratory	7,466,305
Pulmonary	28,909
Cardiology	433,232
Dental Services	2,237,564
Home Health Care	1,139,367
Attendant Care	10,105,965
LARC	696
Neurophysiology	99,259
Radiology	4,889,441
Pharmacy	14,504,305
Respiratory therapy	2,291,858
Endoscopy lab	470,279
Renal dialysis	899,776
Physical/medical therapy	590,761
Emergency room	4,292,834
Clinics	3,515,967
Primary Care Centers	6,494,838
Psychiatry	1,002,208
Cast Room	60,667
Correctional Health	233
<b>TOTAL ANCILLARY SERVICES</b>	<b>69,164,702</b>

SPECIAL NURSING SERVICES

Labor and delivery	\$ 2,819,648
Operating room	5,012,041
Recovery room	648,372
Other special services	890,501
<b>TOTAL SPECIAL NURSING SERVICES</b>	<b>9,370,562</b>

MEDICAL SERVICES ADMINISTRATION

Education	9,786,284
Employee health	276,883
<b>TOTAL MEDICAL SERVICES ADMIN.</b>	<b>10,063,167</b>

GENERAL SERVICES

Social Services	658,618
Printing	328,889
Food services	2,518,046
Laundry	661,356
Housekeeping	2,722,812
Security	723,254
Power plant	2,710,678
Facility maintenance	2,415,711
Medical equipment repair	492,731
Transportation	379,047
Patient transfer	602,510
Communications	1,504,777
<b>TOTAL GENERAL SERVICES</b>	<b>15,718,429</b>

FISCAL SERVICES

Fiscal services administration	8,946,638
Admitting	3,069,824
Central Authorization/Verification	3,033,501
Revenue management	34,209
<b>TOTAL FISCAL SERVICES</b>	<b>15,084,172</b>

ADMINISTRATIVE SERVICES

Nursing	1,605,516
Hospital	2,711,596
Volunteer	293,422
Medical library	326,580
Clinical departments	1,986,588
<b>TOTAL ADMINISTRATIVE SERVICES</b>	<b>6,923,702</b>

**NON-DEPARTMENTAL**

	33,192,227
<b>TOTAL OPERATING EXPENSES</b>	<b>\$ 186,526,421</b>

## Financial Section

### **Internal Service Funds**

Internal Service Funds are used to account for services and commodities provided by one department or agency to other departments or agencies of the County. These services are provided on a cost-reimbursement basis. Listed below are the Internal Service Funds associated with Maricopa County. A short description of each fund is provided on the next page.

**Equipment Services**  
**Telecommunications**  
**Reprographics**  
**Risk Management**  
**Employee Benefits Trust**  
**Sheriff Warehouse**

Equipment Services - The fund provides assistance to other Maricopa County departments to ensure quality service to the citizens of Maricopa County by furnishing and maintaining the necessary County mobile equipment in an efficient manner.

Telecommunications - This fund provides cost effective voice, data, and radio communications to County employees.

Reprographics - This fund was established on July 1, 1996 to account for the County's printing and duplicating services.

Risk Management - This fund supports the comprehensive insurance/self-insurance program, which safeguards County assets and employees by means of a Trust Fund. Personnel skilled in loss control, claims and litigation and workers' compensation work together to avert risk and conserve the human and financial resources of Maricopa County.

Employee Benefits Trust - This fund collects employee and employer contributions for payment of the employees' health and life insurance benefits.

Sheriff Warehouse -- Sheriff Warehouse tracks inventory activity for supplies purchased by the warehouse for resale and stores consignment inventory for other departments.



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**Maricopa County**  
**Combining Balance Sheet**  
**All Internal Service Funds**  
As Of June 30, 1999

	<u>EQUIPMENT SERVICES</u>	<u>TELECOM- MUNICATIONS</u>	<u>REPROGRAPHICS</u>
<b><u>ASSETS</u></b>			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 400	\$
Cash and investments held by County Treasurer	1,509,178	2,554,626	304,764
Cash and investments held by trustee			
Receivables:			
Accounts			
Accrued interest	8,987	6,982	
Due from other funds			
Inventory of supplies	310,439	38,846	
Prepays			
Total current assets	<u>1,829,504</u>	<u>2,600,854</u>	<u>304,764</u>
Property, plant and equipment:			
Buildings	2,783	376,750	
Machinery and equipment	2,198,299	4,474,114	711,048
Total property, plant and equipment	2,201,082	4,850,864	711,048
Accumulated depreciation	(1,909,050)	(2,774,213)	(435,005)
Net property, plant and equipment	<u>292,032</u>	<u>2,076,651</u>	<u>276,043</u>
Total assets	<u>\$ 2,121,536</u>	<u>\$ 4,677,505</u>	<u>\$ 580,807</u>
<b><u>LIABILITIES AND FUND EQUITY</u></b>			
Liabilities:			
Current liabilities:			
Vouchers payable	\$ 558,349	\$ 1,131,051	\$ 63,698
Employee compensation	297,868	231,850	32,402
Accrued liabilities		22	
Due to other funds	8,043	6,010	1,314
Liability for reported and incurred but not reported claims			
Total current liabilities	<u>864,260</u>	<u>1,368,933</u>	<u>97,414</u>
Long-term liabilities:			
Liability for reported and incurred but not reported claims			
Total liabilities	<u>864,260</u>	<u>1,368,933</u>	<u>97,414</u>
Fund equity:			
Contributed capital	14,744,048	1,079,758	291,348
Retained earnings (deficits):			
Unreserved	(13,486,772)	2,228,814	192,045
Total fund equities (deficits)	<u>1,257,276</u>	<u>3,308,572</u>	<u>483,393</u>
Total liabilities and fund equity (deficit)	<u>\$ 2,121,536</u>	<u>\$ 4,677,505</u>	<u>\$ 580,807</u>

RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 1999
\$ 300	\$ 130,543	\$	\$ 132,143
14,634,557	1,241,494		20,244,619
2,363,476			2,363,476
	83,225		83,225
161,824	13,719		191,512
	1,618,745		1,618,745
		986,979	1,336,264
678,714	2,000		680,714
<u>17,838,871</u>	<u>3,089,726</u>	<u>986,979</u>	<u>26,650,698</u>
	87,981		467,514
79,812	72,626		7,535,899
79,812	160,607		8,003,413
(28,433)	(81,958)		(5,228,659)
51,379	78,649		2,774,754
<u>\$ 17,890,250</u>	<u>\$ 3,168,375</u>	<u>\$ 986,979</u>	<u>\$ 29,425,452</u>
\$ 330,479	\$ 32,056	\$ 62,689	\$ 2,178,322
106,260	61,922		730,302
	790,254	7	790,283
3,012	1,355	321,021	340,755
18,405,784	176,119		18,581,903
<u>18,845,535</u>	<u>1,061,706</u>	<u>383,717</u>	<u>22,621,565</u>
22,366,234			22,366,234
<u>41,211,769</u>	<u>1,061,706</u>	<u>383,717</u>	<u>44,987,799</u>
2,886,478	30,445	600,330	19,632,407
(26,207,997)	2,076,224	2,932	(35,194,754)
<u>(23,321,519)</u>	<u>2,106,669</u>	<u>603,262</u>	<u>(15,562,347)</u>
<u>\$ 17,890,250</u>	<u>\$ 3,168,375</u>	<u>\$ 986,979</u>	<u>\$ 29,425,452</u>

**Maricopa County**  
**Combining Statement Of Revenues, Expenses And**  
**Changes In Fund Equity**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>EQUIPMENT SERVICES</u>	<u>TELECOM- MUNICATIONS</u>
<b><u>OPERATING REVENUES</u></b>		
Charges for services	\$ 7,670,704	\$ 12,090,467
Other	33,415	331,614
Total operating revenues	<u>7,704,119</u>	<u>12,422,081</u>
<b><u>OPERATING EXPENSES</u></b>		
Personal services	2,437,386	2,131,785
Supplies	2,367,197	1,226,081
Other services	801,984	1,586,303
Legal	2,042	
Insurance	134	
Leases and rentals	5,981	813,742
Repairs and maintenance	2,002,144	1,136,145
Travel and transportation	19,031	42,739
Utilities	76,949	4,357,000
Depreciation	176,984	289,340
Miscellaneous	6,865	13,745
Total operating expenses	<u>7,896,697</u>	<u>11,596,880</u>
Operating income (loss)	(192,578)	825,201
<b><u>NON-OPERATING REVENUES (EXPENSES)</u></b>		
Interest income	40,930	26,515
Gain on sale of fixed assets	5,552	
Loss on disposal of fixed assets	(178,216)	
Net non-operating revenues (expenses)	<u>(131,734)</u>	<u>26,515</u>
Net income (loss)	(324,312)	851,716
Fund equities (deficit) at beginning of year	1,581,588	2,456,856
<b><u>OTHER CHANGES IN FUND EQUITIES</u></b>		
Increase in contributed capital		
Fund equities (deficit) at end of year	<u>\$ 1,257,276</u>	<u>\$ 3,308,572</u>

<u>REPROGRAPHICS</u>	<u>RISK MANAGEMENT</u>	<u>EMPLOYEE BENEFITS TRUST</u>	<u>SHERIFF WAREHOUSE</u>	<u>TOTALS JUNE 30, 1999</u>
\$ 734,549	\$ 6,755,905	\$ 41,349,305	\$ 1,546,549	\$ 70,147,479
1,619	1,083,714	654		1,451,016
<u>736,168</u>	<u>7,839,619</u>	<u>41,349,959</u>	<u>1,546,549</u>	<u>71,598,495</u>
323,475	891,984	531,792		6,316,422
212,859	26,446	15,024	1,543,617	5,391,224
14,658	2,273,395	399,440		5,075,780
	2,019,160	688		2,021,890
	21,800,246	39,869,105		61,669,485
173	36,114	3,068		859,078
85,695	974	1,939		3,226,897
	27,837	4,583		94,190
	55,639			4,489,588
67,727	12,755	25,676		572,482
4,432	143,932	28,704		197,678
<u>709,019</u>	<u>27,288,482</u>	<u>40,880,019</u>	<u>1,543,617</u>	<u>89,914,714</u>
27,149	(19,448,863)	469,940	2,932	(18,316,219)
	1,140,842	154,496		1,362,783
7,500				13,052
(10,453)		(9,379)		(198,048)
<u>(2,953)</u>	<u>1,140,842</u>	<u>145,117</u>		<u>1,177,787</u>
24,196	(18,308,021)	615,057	2,932	(17,138,432)
459,197	(6,544,558)	1,491,612		(555,305)
	1,531,060		600,330	2,131,390
<u>\$ 483,393</u>	<u>\$ (23,321,519)</u>	<u>\$ 2,106,669</u>	<u>\$ 603,262</u>	<u>\$ (15,562,347)</u>

**Maricopa County**  
**Combining Statement Of Cash Flows**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 1999

	<u>EQUIPMENT SERVICES</u>	<u>TELECOMMUNICATIONS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (192,578)	\$ 825,201
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	176,984	289,340
Changes in assets and liabilities -		
Increase in:		
Accounts receivable		
Due from other funds		
Inventory of supplies		
Vouchers payable	56,887	826,646
Prepays		
Employee compensation	107,800	103,126
Accrued liabilities		
Due to other funds	8,043	6,010
Liability for reported and incurred but not reported claims		
Decrease in:		
Investments held by trustee		
Accounts receivable		225
Due from other funds	65,000	
Due from other governmental units		
Inventory of supplies	126,536	9,457
Vouchers payable		
Accrued liabilities	(187)	(206)
Liability for reported and incurred but not reported claims		
Net cash provided by (used for) operating activities	<u>348,485</u>	<u>2,059,799</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
Residual equity transfers from other funds		
Net cash provided by noncapital financing activities		
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Acquisition of fixed assets	(208,776)	(763,048)
Proceeds from sale of fixed assets	5,552	
Net cash used for capital and related financing activities	<u>(203,224)</u>	<u>(763,048)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest income	37,962	27,635
Net cash provided by investing activities	<u>37,962</u>	<u>27,635</u>
Net increase (decrease) in cash and cash equivalents	183,223	1,324,386
Cash and cash equivalents, July 1, 1998	1,326,855	1,230,640
Cash and cash equivalents, June 30, 1999	<u>\$ 1,510,078</u>	<u>\$ 2,555,026</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</u>		
Deletion of equipment	\$ (228,235)	\$
Elimination of accumulated depreciation related to deletions	50,019	
Loss on disposal of fixed assets	178,216	

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 1999
\$ 27,149	\$ (19,448,863)	\$ 469,940	\$ 2,932	\$ (18,316,219)
67,727	12,755	25,676		572,482
		(83,225)		(83,225)
		(1,383,171)		(1,383,171)
			(986,979)	(986,979)
56,226			62,689	1,002,448
	(68,166)			(68,166)
12,297	51,779	19,403		294,405
		635,562	7	635,569
1,314	3,012	1,355	321,021	340,755
	10,399,121			10,399,121
	3,282,231			3,282,231
	63,059			63,284
	47,427			112,427
		16,720		16,720
	(431,348)	(114,404)		(545,752)
(53)	(110)			(556)
		(317,148)		(317,148)
<u>164,660</u>	<u>(6,089,103)</u>	<u>(729,292)</u>	<u>(600,330)</u>	<u>(4,845,781)</u>
	1,531,060		600,330	2,131,390
	<u>1,531,060</u>		<u>600,330</u>	<u>2,131,390</u>
(129,250)	(19,367)	(8,371)		(1,128,812)
7,500				13,052
<u>(121,750)</u>	<u>(19,367)</u>	<u>(8,371)</u>		<u>(1,115,760)</u>
	1,187,953	163,214		1,416,764
	<u>1,187,953</u>	<u>163,214</u>		<u>1,416,764</u>
42,910	(3,389,457)	(574,449)		(2,413,387)
261,854	18,024,314	1,946,486		22,790,149
<u>\$ 304,764</u>	<u>\$ 14,634,857</u>	<u>\$ 1,372,037</u>	<u>\$</u>	<u>\$ 20,376,762</u>
\$ (39,004)	\$	\$ (40,163)	\$	\$ (307,402)
28,551		30,784		109,354
10,453		9,379		198,048

## Financial Section

### **Trust And Agency Funds**

Trust and Agency Funds are used to account for assets held by the County in a fiduciary capacity or as an agent for individuals, private organizations, other governments and/or other funds. A short description of each fund is provided on the next page.

The County maintains **Agency Funds**, which are not under the control of the Board of Supervisors. Agency Funds are custodial in nature and do not involve measurement of results of operations.

- Property Tax Collection
- Special Purpose

The County maintains **Investment Trust Funds** to account for investments made by the County on behalf of other governmental entities using the economic resources measurement focus.

- Treasurer's Investment Pool
- Individual Investment Accounts

The County maintains an **Expendable Trust Fund** for contributions expended in accordance with the covenants of the donation. Expendable Trust Funds are accounted for in essentially the same manner as Governmental Funds.

- Contributions



#### **AGENCY FUNDS:**

Property Tax Collection - The Property Tax Collection Fund accounts for property tax receipts prior to apportionment to the taxing governmental units.

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

#### **INVESTMENT TRUST FUNDS:**

Treasurer's Investment Pool - The Treasurer's Investment Pool accounts for pooled investments made on behalf of School Districts and other governmental units.

Individual Investment Accounts - Individual Investment Accounts record specific investments made on behalf of other governmental units.

#### **EXPENDABLE TRUST FUND:**

Contributions - Contributions accounts for activities that are financed through donations by citizens or groups.

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**Maricopa County**  
**Combining Balance Sheet**  
**All Trust And Agency Funds**  
 As Of June 30, 1999

	AGENCY FUNDS	
	PROPERTY TAX COLLECTION	SPECIAL PURPOSE
<u>ASSETS</u>		
Cash in bank and on hand	\$	\$ 14,699,562
Cash and investments held by County Treasurer	15,814,475	38,866,839
Accrued interest receivable		
Due from other funds		
Due from other governmental units		107,602
Total assets	<u>\$ 15,814,475</u>	<u>\$ 53,674,003</u>
<u>LIABILITIES AND FUND BALANCES</u>		
Liabilities:		
Vouchers payable	\$	\$ 811,954
Due to other funds	1,610,684	2,801,126
Due to other governmental units	10,469,588	22,000
Deposits held for other parties	3,734,203	50,038,923
Total liabilities	<u>15,814,475</u>	<u>53,674,003</u>
Fund balances		
Reserved for investment trust participants		
Unreserved		
Total liabilities and fund balances	<u>\$ 15,814,475</u>	<u>\$ 53,674,003</u>

INVESTMENT TRUST FUNDS		EXPENDABLE TRUST FUND	TOTALS
TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	CONTRIBUTIONS	JUNE 30, 1999
\$ 1,237,634,695	\$ 101,704,081	\$ 137,783	\$ 14,699,562
15,530,193			1,394,157,873
1,407,112		11,065	15,530,193
			1,418,177
			107,602
<u>\$ 1,254,572,000</u>	<u>\$ 101,704,081</u>	<u>\$ 148,848</u>	<u>\$ 1,425,913,407</u>
		\$ 2,059	\$ 814,013
			4,411,810
			10,491,588
			53,773,126
		<u>2,059</u>	<u>69,490,537</u>
1,254,572,000	101,704,081		1,356,276,081
		146,789	146,789
<u>\$ 1,254,572,000</u>	<u>\$ 101,704,081</u>	<u>\$ 148,848</u>	<u>\$ 1,425,913,407</u>

**Maricopa County**  
**Combining Schedule Of Changes In Assets And Liabilities**  
**All Agency Funds**  
For the Fiscal Year Ended June 30, 1999

	BALANCE JULY 1, 1998	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 1999
<b><u>PROPERTY TAX COLLECTION</u></b>				
<b><u>Assets</u></b>				
Cash and investments held by County Treasurer	\$ 17,439,355	\$ 2,573,395,065	\$ 2,575,019,945	\$ 15,814,475
Total assets	<u>\$ 17,439,355</u>	<u>\$ 2,573,395,065</u>	<u>\$ 2,575,019,945</u>	<u>\$ 15,814,475</u>
<b><u>Liabilities</u></b>				
Due to other funds	\$ 1,025,405	\$ 2,185,167,344	\$ 2,184,582,065	\$ 1,610,684
Due to other governmental units	8,926,858	324,765,075	323,222,345	10,469,588
Deposits held for other parties	7,487,092	63,462,646	67,215,535	3,734,203
Total liabilities	<u>\$ 17,439,355</u>	<u>\$ 2,573,395,065</u>	<u>\$ 2,575,019,945</u>	<u>\$ 15,814,475</u>
<b><u>SPECIAL PURPOSE</u></b>				
<b><u>Assets</u></b>				
Cash in bank and on hand	\$ 13,537,572	\$ 1,161,990	\$	\$ 14,699,562
Cash and investments held by County Treasurer	43,987,948	1,512,749,639	1,517,870,748	38,866,839
Due from other governmental units	115,598	107,602	115,598	107,602
Total assets	<u>\$ 57,641,118</u>	<u>\$ 1,514,019,231</u>	<u>\$ 1,517,986,346</u>	<u>\$ 53,674,003</u>
<b><u>Liabilities</u></b>				
Vouchers payable	\$ 17,779,687	\$ 811,954	\$ 17,779,687	\$ 811,954
Due to other funds	2,995,906	2,801,126	2,995,906	2,801,126
Due to other governmental units	22,000	22,000	22,000	22,000
Deposits held for other parties	36,843,525	1,510,384,151	1,497,188,753	50,038,923
Total liabilities	<u>\$ 57,641,118</u>	<u>\$ 1,514,019,231</u>	<u>\$ 1,517,986,346</u>	<u>\$ 53,674,003</u>
<b><u>TOTALS FOR ALL AGENCY FUNDS</u></b>				
<b><u>Assets</u></b>				
Cash in bank and on hand	\$ 13,537,572	\$ 1,161,990	\$	\$ 14,699,562
Cash and investments held by County Treasurer	61,427,303	4,086,144,704	4,092,890,693	54,681,314
Due from other governmental units	115,598	107,602	115,598	107,602
Total assets	<u>\$ 75,080,473</u>	<u>\$ 4,087,414,296</u>	<u>\$ 4,093,006,291</u>	<u>\$ 69,488,478</u>
<b><u>Liabilities</u></b>				
Vouchers payable	\$ 17,779,687	\$ 811,954	\$ 17,779,687	\$ 811,954
Due to other funds	4,021,311	2,187,968,470	2,187,577,971	4,411,810
Due to other governmental units	8,948,858	324,787,075	323,244,345	10,491,588
Deposits held for other parties	44,330,617	1,573,846,797	1,564,404,288	53,773,126
Total liabilities	<u>\$ 75,080,473</u>	<u>\$ 4,087,414,296</u>	<u>\$ 4,093,006,291</u>	<u>\$ 69,488,478</u>

**Maricopa County**  
**Combining Statement Of Net Assets**  
**Investment Trust Funds**  
As of June 30, 1999

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTALS JUNE 30, 1999
<b>ASSETS</b>			
Cash and investments held by County Treasurer	\$ 1,237,634,695	\$ 101,704,081	\$ 1,339,338,776
Accrued interest receivable	15,530,193		15,530,193
Due from other funds	1,407,112		1,407,112
Total assets	<u>1,254,572,000</u>	<u>101,704,081</u>	<u>1,356,276,081</u>
<b>LIABILITIES</b>			
Total liabilities			
Net assets held in trust	<u>\$ 1,254,572,000</u>	<u>\$ 101,704,081</u>	<u>\$ 1,356,276,081</u>

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## Financial Section

### **General Fixed Assets Account Group**

The General Fixed Assets Account Group is used to account for all of the County's property, plant and equipment other than those accounted for in Proprietary Funds.



**Maricopa County**  
**Schedule Of General Fixed Assets**  
**By Function And Activity**  
**As of June 30, 1999**

	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	TOTAL
<b>GENERAL GOVERNMENT</b>					
County Assessor	\$	\$	\$ 450,341	\$ 4,203,056	\$ 4,653,397
Board of Supervisors				347,941	347,941
Finance			180,963	205,644	386,607
Office of Management & Budget				103,968	103,968
Facilities Management		15,807,403	2,470,122	2,327,743	20,605,268
Materials Management		907,588		293,175	1,200,763
Computer Systems				3,923,746	3,923,746
Telecommunications				8,521,778	8,521,778
County Manager				52,682	52,682
Elections				4,878,255	4,878,255
Internal Audit				59,328	59,328
Human Resources				519,186	519,186
Recorder			898,965	3,874,760	4,773,725
Treasurer				2,689,389	2,689,389
Organizational Development				16,121	16,121
Non Departmental	22,763,939	84,912,237	5,574,443	25,278,224	138,528,843
Total General Government	\$ 22,763,939	\$ 101,627,228	\$ 9,574,834	\$ 57,294,996	\$ 191,260,997
<b>PUBLIC SAFETY</b>					
Adult Probation	\$	\$	\$ 3,144,752	\$ 7,726,756	\$ 10,871,508
Emergency Management				421,129	421,129
Clerk of Superior Court		94,656	142,957	4,029,571	4,267,184
County Attorney				7,621,164	7,621,164
Justice Courts		3,187,749	2,057,501	3,027,848	8,273,098
Constables				448,672	448,672
Correctional Health				307,935	307,935
Juvenile Court		19,766,540	504,674	3,532,531	23,803,745
Medical Examiner			191,259	784,502	975,761
Planning and Development				1,208,845	1,208,845
Public Defender			130,517	2,062,217	2,192,734
Public Fiduciary				123,761	123,761
Superior Court		16,017,773	12,838,190	8,561,226	37,417,189
Sheriff	518,920	88,961,131	8,322,625	39,485,792	137,288,468
Flood Control	17,243	10,432,320		12,400,817	22,850,380
Total Public Safety	\$ 536,163	\$ 138,460,169	\$ 27,332,475	\$ 91,742,766	\$ 258,071,573
<b>HIGHWAYS AND STREETS</b>					
Transportation	\$ 4,662,201	\$ 13,770,197	\$ 8,118,104	\$ 31,808,400	\$ 58,358,902
Total Highways and Streets	\$ 4,662,201	\$ 13,770,197	\$ 8,118,104	\$ 31,808,400	\$ 58,358,902
<b>HEALTH, WELFARE AND SANITATION</b>					
Community Development	\$	\$	\$	\$ 119,297	\$ 119,297
Social Services		83,293		4,484,157	4,567,450
Housing Department		33,945,587		3,980,133	37,925,720
Air Pollution		264,709	7,168	3,642,310	3,914,187
Animal Control	27,100	1,773,769	443,914	2,151,220	4,396,003
Medical Assistance Program		2,425		1,306,307	1,308,732
Waste Tire				209,482	209,482
Public Health		2,201,723	280,538	2,978,682	5,460,943
Total Health, Welfare and Sanitation	\$ 27,100	\$ 38,271,506	\$ 731,620	\$ 18,871,588	\$ 57,901,814
<b>CULTURE AND RECREATION</b>					
Library	\$	\$ 6,496,987	\$ 7,276	\$ 2,880,356	\$ 9,384,619
Parks and Recreation	4,772,708	3,482	9,405,087	2,872,086	17,053,363
Stadium District				13,123	13,123
Major League Stadium		353,972,216		21,521	353,993,737
Sports Authority				23,092	23,092
Total Culture and Recreation	\$ 4,772,708	\$ 360,472,685	\$ 9,412,363	\$ 5,810,178	\$ 380,467,934

**Maricopa County**  
**Schedule Of General Fixed Assets**  
**By Function And Activity (Continued)**  
As of June 30, 1999

	<u>LAND</u>	<u>BUILDINGS</u>	<u>IMPROVEMENTS OTHER THAN BUILDINGS</u>	<u>MACHINERY &amp; EQUIPMENT</u>	<u>TOTAL</u>
<b>EDUCATION</b>					
Superintendent of Schools	\$		\$	\$ 833,662	\$ 833,662
Regional School District 509	258,342	5,204,407		3,195,052	8,657,801
Regional School District 512				167,066	167,066
Total Education	<u>\$ 258,342</u>	<u>\$ 5,204,407</u>	<u>\$</u>	<u>\$ 4,195,780</u>	<u>\$ 9,658,529</u>
Total general fixed assets allocated to functions	<u>\$ 33,020,453</u>	<u>\$ 657,806,192</u>	<u>\$ 55,169,396</u>	<u>\$ 209,723,708</u>	<u>\$ 955,719,749</u>
Construction in progress					<u>\$ 6,592,046</u>
<b>TOTAL GENERAL FIXED ASSETS</b>					<u><u>\$ 962,311,795</u></u>

**Maricopa County**  
**Schedule Of Changes In General Fixed Assets**  
**By Function And Activity**  
**For The Fiscal Year Ended June 30, 1999**

	GENERAL FIXED ASSETS			GENERAL FIXED ASSETS		
	JUNE 30, 1998	ADDITIONS	DEDUCTIONS	JUNE 30, 1999		
<b>GENERAL GOVERNMENT</b>						
County Assessor	\$ 4,495,330	\$ 292,504	\$ 134,437	\$ 4,653,397		
Board of Supervisors	329,973	17,968		347,941		
Finance	488,100	4,903	106,396	386,607		
Office of Management & Budget	75,686	35,266	6,984	103,968		
Facilities Management	21,130,610	226,700	752,042	20,605,268		
Materials Management	1,195,827	12,221	7,285	1,200,763		
Computer Systems	3,842,788	316,321	235,363	3,923,746		
Telecommunications	8,061,359	479,595	19,176	8,521,778		
County Manager	84,173	3,157	34,648	52,682		
Elections	4,821,187	307,656	250,588	4,878,255		
Internal Audit	43,878	15,450		59,328		
Human Resources	679,098	12,511	172,423	519,186		
Recorder	7,449,995	685,546	3,361,816	4,773,725		
Treasurer	2,633,106	329,767	273,484	2,689,389		
Organizational Development	11,812	14,267	9,958	16,121		
Non Departmental	121,561,411	16,967,432		138,528,843		
Total General Government	\$ 176,904,333	\$ 19,721,264	\$ 5,364,600	\$ 191,260,997		
<b>PUBLIC SAFETY</b>						
Adult Probation	\$ 9,604,862	\$ 1,518,621	\$ 251,975	\$ 10,871,508		
Emergency Management	412,003	9,126		421,129		
Clerk of Superior Court	3,940,331	337,334	10,481	4,267,184		
County Attorney	7,350,221	760,636	489,693	7,621,164		
Justice Courts	8,371,513	397,167	495,582	8,273,098		
Constables	472,153	55,040	78,521	448,672		
Correctional Health	308,030	5,917	6,012	307,935		
Juvenile Court	24,064,012	206,377	466,644	23,803,745		
Medical Examiner	905,677	70,084		975,761		
Planning and Development	1,269,536	190,028	250,719	1,208,845		
Public Defender	2,100,810	191,135	99,211	2,192,734		
Public Fiduciary	125,434		1,673	123,761		
Superior Court	36,326,085	1,095,178	4,074	37,417,189		
Sheriff	129,275,042	8,291,759	278,333	137,288,468		
Flood Control	23,439,940	838,578	1,428,138	22,850,380		
Total Public Safety	\$ 247,965,649	\$ 13,966,980	\$ 3,861,056	\$ 258,071,573		
<b>HIGHWAYS AND STREETS</b>						
Transportation	\$ 56,881,685	\$ 4,293,818	\$ 2,816,601	\$ 58,358,902		
Total Highways and Streets	\$ 56,881,685	\$ 4,293,818	\$ 2,816,601	\$ 58,358,902		
<b>HEALTH, WELFARE AND SANITATION</b>						
Community Development	\$ 121,293	\$ 2,938	\$ 4,934	\$ 119,297		
Social Services	4,626,926	234,888	294,364	4,567,450		
Housing Department	33,945,587	3,980,133		37,925,720		
Air Pollution	3,960,702	408,436	454,951	3,914,187		
Animal Control	4,259,817	141,867	5,681	4,396,003		
Medical Assistance Program	958,867	551,158	201,293	1,308,732		
Waste Tire		209,482		209,482		
Public Health	4,846,534	669,314	54,905	5,460,943		
Total Health, Welfare and Sanitation	\$ 52,719,726	\$ 6,198,216	\$ 1,016,128	\$ 57,901,814		
<b>CULTURE AND RECREATION</b>						
Library	\$ 9,224,947	\$ 173,201	\$ 13,529	\$ 9,384,619		
Parks and Recreation	18,568,691	1,674,912	3,190,240	17,053,363		
Stadium District	13,123			13,123		
Major League Stadium	1,693,269	352,306,803	6,335	353,993,737		
Sports Authority	14,557	8,535		23,092		
Total Culture and Recreation	\$ 29,514,587	\$ 354,163,451	\$ 3,210,104	\$ 380,467,934		

**Maricopa County**  
**Schedule Of Changes In General Fixed Assets**  
**By Function And Activity (Continued)**  
**For The Fiscal Year Ended June 30, 1999**

	GENERAL FIXED ASSETS JUNE 30, 1998	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS JUNE 30, 1999
<b>EDUCATION</b>				
Superintendent of Schools	\$ 848,439	\$ 46,030	\$ 60,807	\$ 833,662
Regional School District 509	8,246,815	410,986		8,657,801
Regional School District 512	167,066			167,066
Total Education	<u>\$ 9,262,320</u>	<u>\$ 457,016</u>	<u>\$ 60,807</u>	<u>\$ 9,658,529</u>
Construction in progress	<u>\$ 349,394,394</u>	<u>\$ 16,929,695</u>	<u>\$ 359,732,043</u>	<u>\$ 6,592,046</u>
<b>TOTAL GENERAL FIXED ASSETS</b>	<u>\$ 922,642,694</u>	<u>\$ 415,730,440</u>	<u>\$ 376,061,339</u>	<u>\$ 962,311,795</u>

## *Financial Section*

### **General Long-Term Debt Account Group**

The General Long-Term Debt Account Group is used to record and present the County's liability for non-proprietary long-term obligations from date of issuance until the obligations are retired.

**Maricopa County**  
**General Long-Term Debt Account Group**  
**Comparative Balance Sheets**  
June 30, 1998 and 1999

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	BALANCE JUNE 30, 1999	BALANCE JUNE 30, 1998
Amount Available in Debt Service Funds	\$ 1,385,149	\$ 1,345,549
Amount to be Provided For Retirement of Long-Term Debt	<u>311,381,283</u>	<u>326,415,913</u>
 Total Available or to be Provided	 <u>\$ 312,766,432</u>	 <u>\$ 327,761,462</u>
 General Obligation Bonds Payable	 \$ 99,910,000	 \$ 119,045,000
Special Assessment Debt With Governmental Commitment	867,548	519,586
Housing Department Bonds Payable	110,090	124,203
Housing Department Permanent Notes & Interest Payable	17,973,888	17,973,888
Housing Department Loans Payable	2,085,653	2,187,594
Stadium District Revenue Bonds Payable	59,214,685	62,615,185
Capital Leases Payable	17,633,952	17,684,054
Certificates of Participation Payable	20,667,686	23,998,943
Employee Compensation Payable	24,352,492	21,613,822
Claims and Judgments Payable	<u>69,950,438</u>	<u>61,999,187</u>
 Total General Long-Term Debt	 <u>\$ 312,766,432</u>	 <u>\$ 327,761,462</u>

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## STATISTICAL SECTION

General Revenue By Source

Schedule Of Expenditures/Expenses By Function

Tax Revenues By Source

Property Tax Levies And Collections

Property Tax Levies - All Jurisdictions

Assessed Value And Current Market Value Of All Taxable Property

Property Value, Construction And Bank Deposits

Property Tax Rates And Tax Levies - Direct And Overlapping Governments – All County Governments

Property Tax Rates And Tax Levies - Direct And Overlapping Governments – County Controlled

Comparative Ratio Of Bonded Debt To Assessed Values And Bonded Debt Per Capita

Computation Of Direct And Overlapping General Obligation Bonded Debt

Schedule Of Legal Debt Limit

Ratio Of Annual General Obligation Debt Service Requirements

Revenue Bond Coverage - Maricopa County Stadium District

Special Assessment Billings And Collections

Principal Taxpayers

Schedule Of Insurance In Force

Salaries And Blanket Bond Of Elected County Officials

Cactus League Attendance

Miscellaneous Statistical Data



**Maricopa County  
General Revenue  
By Source  
Last Ten Fiscal Years**

FISCAL YEAR	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL REVENUE	CHARGES FOR SERVICES	FINES AND FORFEITS	MISCELLANEOUS REVENUES	TOTAL REVENUES
1989-90	\$ 225,735,623	\$ 10,283,748	\$ 321,260,493	\$ 301,440,806	\$ 6,286,226	\$ 38,502,656	\$ 903,509,552
1990-91	233,695,836	10,051,451	347,727,163	332,830,758	6,902,568	39,458,743	970,666,519
1991-92	244,169,031	10,358,198	401,145,843	396,337,501	8,041,074	35,877,173	1,095,928,820
1992-93	241,583,133	11,259,000	360,680,338	449,030,396	6,122,462	85,268,280	1,153,943,609
1993-94	223,501,878	12,620,995	413,395,893	490,597,087	7,078,224	103,261,423	1,250,455,500
1994-95	225,445,807	14,940,192	469,173,104	503,308,300	8,474,023	120,263,029	1,341,604,455
1995-96	234,576,660	12,415,267	569,939,435	514,379,027	9,862,807	128,748,175	1,469,921,371
1996-97	240,138,668	13,324,933	624,050,582	501,022,059	11,499,560	145,577,959	1,535,613,761
1997-98	256,680,131	14,882,655	599,058,890	519,752,362	12,460,671	241,598,017	1,644,432,726
1998-99	273,423,421	17,067,513	664,030,245	555,408,121	13,426,857	149,268,415	1,672,624,572

The above amounts include revenue for all fund types, unless otherwise noted below.

Revenues include all operating and non-operating revenue after elimination of internal service charges.

The decrease in taxes in fiscal year 1993-94 reflects a \$4.3 million decrease in the levy, and decreased interest on delinquent taxes.

The increase in fiscal year 1995-96 intergovernmental revenue includes a \$68.2 million increase in the .25% sales tax imposed on April 1, 1995. This sales tax was used for the construction of the Arizona Diamondbacks Major League Baseball Stadium. The .25% sales tax ended on December 1, 1997.

The decrease in fiscal year 1997-98 intergovernmental revenue was related to the conclusion of the .25% sales tax imposed from April 1, 1995 thru November 30, 1997. The sales tax was used to construct the Arizona Diamondbacks Major League Baseball Stadium.

The increase in fiscal year 1997-98 miscellaneous revenues is mainly due to the capital grant received from the Arizona Diamondbacks Baseball Team, which was used in the construction of the Bank One Ballpark. Likewise, the decrease in fiscal year 1998-99 miscellaneous revenue is mainly due to the non-recurrence of the capital grant.

**Maricopa County**  
**Schedule Of Expenditures/Expenses**  
**By Function**  
**Last Ten Fiscal Years**

FISCAL YEAR	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS STREETS	HEALTH, WELFARE AND SANITATION
1989-90	\$ 116,930,640	\$ 230,816,426	\$ 30,798,740	\$ 391,822,924
1990-91	117,318,956	266,713,577	34,450,365	455,041,276
1991-92	146,221,981	284,277,876	33,921,390	503,998,022
1992-93	150,268,168	300,090,886	30,681,790	545,411,776
1993-94	65,811,660	309,338,572	34,267,926	761,883,314
1994-95	161,027,321	311,584,793	42,107,241	629,504,260
1995-96	93,831,068	285,016,888	42,260,676	800,964,510
1996-97	85,306,487	312,469,016	41,937,037	809,396,927
1997-98	85,863,050	338,229,571	38,787,702	820,102,629
1998-99	112,294,215	364,823,901	52,048,136	870,517,004

FISCAL YEAR	CULTURE AND RECREATION	EDUCATION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
1989-90	\$ 7,501,556	\$ 1,298,824	\$ 34,575,435	\$ 171,359,935	\$ 985,104,480
1990-91	10,310,720	1,355,108	32,872,452	128,091,750	1,046,154,204
1991-92	10,038,831	1,487,051	34,746,309	98,106,681	1,112,798,141
1992-93	14,535,168	1,332,882	27,985,940	78,780,290	1,149,086,900
1993-94	22,870,494	1,304,110	20,788,678	77,597,172	1,293,861,926
1994-95	17,629,546	1,108,972	14,353,255	60,193,852	1,237,509,240
1995-96	11,702,304	1,113,304	28,658,400	180,419,728	1,443,966,878
1996-97	35,319,556	1,138,321	30,876,332	242,991,752	1,559,435,428
1997-98	10,720,646	10,810,535	33,042,328	215,313,941	1,552,870,402
1998-99	13,356,613	13,627,432	33,084,610	149,605,281	1,609,357,192

The above amounts include expenditures/expenses for all fund types, unless otherwise noted below.

Figures include all expenditures from all funds, except that Internal Service Funds are reported net of charges for services. All Enterprise Funds are classified under Health, Welfare and Sanitation, as is Health Service Administration. All Internal Service Funds except Health Services Administration are classified under General Government. Health Services Administration was closed on June 30, 1997.

In 1997-98, Regional School Districts 509 and 512 were added, thus increasing the expenditures for Education.

The fluctuations in General Government and Health, Welfare, and Sanitation over the past several years were mainly due to the classifications of ALTCS and AHCCCS contributions. These classifications are listed below:

FISCAL YEAR	ALTCS	AHCCCS	TOTAL	FUNCTION
1991-92	\$ 49,500,000	\$ 43,100,000	\$ 92,600,000	General Government
1992-93	52,200,000	37,700,000	89,900,000	General Government
1993-94	49,700,000	45,100,000	94,800,000	Health, Welfare and Sanitation
1994-95	58,100,000	43,000,000	101,100,000	General Government
1995-96	76,600,000	38,600,000	115,200,000	Health, Welfare and Sanitation
1996-97	73,000,000	38,600,000	111,600,000	Health, Welfare and Sanitation
1997-98	84,260,000	38,660,000	122,920,000	Health, Welfare and Sanitation
1998-99	92,812,000	38,659,000	131,471,000	Health, Welfare and Sanitation

**Maricopa County**  
**Tax Revenues**  
**By Source**  
 Last Ten Fiscal Years

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<u>FISCAL YEAR</u>	<u>GENERAL PROPERTY TAX</u>	<u>STATE SALES TAX</u>	<u>VEHICLE LICENSE TAX</u>	<u>HIGHWAY USER FUEL TAX</u>
1989-90	\$ 225,735,623	\$ 153,351,540	\$ 33,756,004	\$ 58,548,120
1990-91	233,695,836	158,679,571	39,002,142	56,946,418
1991-92	244,169,031	164,190,068	39,539,163	55,318,677
1992-93	241,583,133	176,925,962	41,074,451	55,922,890
1993-94	223,501,878	194,846,044	48,861,161	57,901,673
1994-95	225,445,807	215,015,368	53,450,464	63,227,494
1995-96	234,576,660	231,009,128	53,481,261	68,763,760
1996-97	240,138,668	242,352,311	64,600,858	73,249,850
1997-98	256,680,131	257,643,630	68,309,110	67,408,288
1998-99	273,423,421	279,812,954	81,053,747	72,392,313

The decrease in property tax revenue in fiscal year 1993-94 was due to a \$4.3 million decrease in the levy and decreased interest on past due taxes.

The increased sales and vehicle license taxes over the past six years were caused by a strong economy and by population increases.

**Maricopa County  
Property Tax  
Levies And Collections  
Last Ten Fiscal Years**

FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAXES COLLECTED
1989-90	\$ 206,654,438	\$ 191,103,226	92.5%	\$ 10,427,183
1990-91	215,532,524	197,639,447	91.7	10,508,205
1991-92	215,298,396	198,893,474	92.4	12,433,711
1992-93	210,713,325	198,645,975	94.3	11,351,347
1993-94	206,382,123	198,088,983	96.0	4,326,199
1994-95	206,250,696	196,800,826	95.4	3,671,323
1995-96	214,404,513	210,726,586	98.3	3,228,612
1996-97	221,234,454	216,526,935	97.9	4,445,570
1997-98	239,451,423	234,374,998	97.9	4,141,830
1998-99	257,557,253	250,203,739	97.1	4,280,040

FISCAL YEAR	PREPAID TAXES	TOTAL TAX COLLECTIONS	TOTAL COLLECTIONS AS A PERCENT OF LEVY	DELINQUENT TAXES RECEIVABLE	DELINQUENT TAXES AS A PERCENT OF CURRENT LEVY
1989-90	\$ 1,438,909	\$ 202,969,318	98.2%	\$ 15,507,240	7.5%
1990-91	1,866,094	210,013,746	97.4	17,347,983	8.0
1991-92	1,449,266	212,776,451	98.8	13,061,392	6.1
1992-93	1,568,056	211,565,378	100.4	9,070,092	4.3
1993-94	988,342	203,403,524	98.6	5,265,240	2.6
1994-95	731,514	201,203,663	97.6	5,592,605	2.7
1995-96	1,142,574	215,097,772	100.3	3,944,568	1.8
1996-97	1,453,561	222,426,066	100.5	4,169,498	1.9
1997-98	1,458,893	239,975,721	100.2	5,668,507	2.4
1998-99	1,513,450	255,997,229	99.4	5,488,792	2.1

The levy for unsecured personal property is based on an estimate of the assessed value. As a result, collections often vary from the levy. To show a more accurate portrayal of delinquencies (levy less collections), delinquencies for unsecured personal property have been excluded.

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

**Maricopa County  
Property Tax Levies  
All Jurisdictions  
Last Ten Fiscal Years**

<u>FISCAL YEAR</u>	<u>COUNTY OPERATING</u>	<u>DEBT SERVICE</u>	<u>FLOOD CONTROL</u>	<u>LIBRARY</u>	<u>TOTAL COUNTY</u>
1989-90	\$ 129,000,000	\$ 24,041,307	\$ 47,234,724	\$ 6,618,870	\$ 206,894,901
1990-91	137,721,939	25,911,019	46,465,486	6,204,723	216,303,167
1991-92	136,572,245	25,868,883	46,536,850	6,320,418	215,298,396
1992-93	146,115,141	19,461,200	39,254,429	5,882,555	210,713,325
1993-94	140,248,266	25,360,203	35,142,441	5,631,213	206,382,123
1994-95	164,865,317	428,377	35,318,672	5,638,330	206,250,696
1995-96	156,257,472	20,670,863	36,078,354	1,397,824	214,404,513
1996-97	154,487,036	22,590,472	38,118,477	6,038,469	221,234,454
1997-98	169,045,638	21,446,852	42,339,342	6,619,593	239,451,425
1998-99	183,750,071	22,058,679	44,670,223	7,078,280	257,557,253

<u>FISCAL YEAR</u>	<u>ALL OTHER JURISDICTIONS</u>	<u>TOTAL</u>	<u>COUNTY AS A PERCENT OF TOTAL LEVY</u>
1989-90	\$ 1,212,981,047	\$ 1,419,875,948	14.6%
1990-91	1,352,116,109	1,568,419,276	13.8
1991-92	1,403,506,418	1,618,804,814	13.3
1992-93	1,409,181,726	1,619,895,051	13.0
1993-94	1,424,936,081	1,631,318,204	12.7
1994-95	1,464,890,951	1,671,141,647	12.3
1995-96	1,589,746,968	1,804,151,481	11.9
1996-97	1,513,011,257	1,734,245,711	12.8
1997-98	1,676,553,842	1,916,005,267	12.5
1998-99	1,807,712,694	2,065,269,947	12.5

The levy for education equalization, formerly reported as part of the County levy (through fiscal year 1992-93), has been reclassified as an other jurisdiction levy to conform with the rest of the financial statements. The Equalization levy is a legally mandated tax that is distributed to school districts.

Refunding of general obligation debt in fiscal year 1993-94 resulted in a decrease to the secondary tax rate (Debt Service) and an increase to the primary tax rate (County Operating).

**Maricopa County**  
**Assessed Value And Current Market Value**  
**Of All Taxable Property**  
**(In Thousands Of Dollars)**  
**Last Ten Fiscal Years**

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FISCAL YEAR	SECURED PROPERTY VALUES		UNSECURED PROPERTY VALUES	
	ASSESSED	CURRENT MARKET	ASSESSED	CURRENT MARKET
1989-90	\$ 13,660,796	\$ 94,023,335	\$ 1,026,989	\$ 4,664,071
1990-91	13,543,667	94,829,048	1,229,482	5,445,310
1991-92	12,967,078	92,667,731	1,268,098	5,590,095
1992-93	12,445,915	91,766,875	1,362,899	5,043,287
1993-94	12,300,837	90,277,507	1,203,271	5,328,743
1994-95	12,072,197	91,542,251	1,448,978	6,344,921
1995-96	13,322,347	100,603,839	797,088	4,722,441
1996-97	13,568,692	103,760,455	774,464	4,173,257
1997-98	14,854,238	115,551,926	869,260	4,724,629
1998-99	15,891,850	122,914,557	921,167	5,256,748

FISCAL YEAR	TOTAL PROPERTY VALUES		TOTAL ASSESSED VALUE AS A PERCENT OF TOTAL MARKET VALUE
	ASSESSED	CURRENT MARKET	
1989-90	\$ 14,687,785	\$ 98,687,406	14.9%
1990-91	14,773,149	100,274,358	14.7
1991-92	14,235,176	98,257,826	14.5
1992-93	13,808,814	96,810,162	14.3
1993-94	13,504,108	95,606,250	14.1
1994-95	13,521,175	97,887,172	13.8
1995-96	14,119,435	105,326,280	13.4
1996-97	14,343,156	107,933,712	13.3
1997-98	15,723,498	120,276,555	13.1
1998-99	16,813,017	128,171,305	13.1

The decrease in unsecured assessed values in fiscal year 1995-96 is due primarily to the impact of state legislation, which reduced the assessment ratios for personal property.

**Maricopa County**  
**Property Value, Construction And Bank Deposits**  
**(In Thousands Of Dollars)**  
**Last Ten Fiscal Years**

CURRENT MARKET PROPERTY VALUES				
YEAR	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TOTAL
1989	\$ 19,650,947	\$ 27,977,775	\$ 51,058,684	\$ 98,687,406
1990	20,858,313	35,993,394	43,422,651	100,274,358
1991	20,116,910	34,358,235	43,782,849	98,257,994
1992	19,535,716	32,862,589	44,411,857	96,810,162
1993	19,378,969	31,043,712	45,183,569	95,606,250
1994	18,995,968	30,884,588	48,006,616	97,887,172
1995	20,259,834	32,028,834	53,037,612	105,326,280
1996	20,497,121	32,153,084	55,283,506	107,933,711
1997	21,975,970	32,857,804	65,442,782	120,276,556
1998	24,209,802	34,870,631	69,090,872	128,171,305

CONSTRUCTION (1)							
YEAR	COMMERCIAL		INDUSTRIAL		RESIDENTIAL		(2) BANK DEPOSITS
	# OF UNITS	VALUE	# OF UNITS	VALUE	# OF PERMITS	VALUE	
1989	1,756	\$ 660,827	154	\$ 97,422	18,999	\$ 1,262,290	\$ 15,016,731
1990	1,391	402,000	286	92,000	19,009	1,320,816	18,992,331
1991	1,276	375,660	242	65,100	21,796	1,613,885	19,448,091
1992	1,946	550,345	107	39,244	26,085	2,159,845	19,358,015
1993	4,170	547,667	129	50,139	28,409	2,432,682	19,485,966
1994	3,205	959,539	132	145,310	35,458	3,209,240	20,017,167
1995	2,741	1,043,978	201	413,835	37,474	3,199,942	21,171,950
1996	3,371	1,422,483	356	788,083	38,129	3,508,538	17,806,183
1997	4,325	1,840,334	242	233,598	40,561	3,943,544	20,296,620
1998	3,606	2,230,445	264	378,141	45,712	4,778,571	24,940,253

NOTE: Construction figures exclude Other Construction, such as sheds, fences, signs, and other land improvements.

(1) Source: "Arizona Business" Arizona Real Estate Center, Arizona State University.

(2) Source: Arizona Banker's Association.

**Maricopa County  
Property Tax Rates And Tax Levies  
Direct And Overlapping Governments - All County Governments  
Last Ten Fiscal Years**

**TAX RATES**

<u>FISCAL YEAR</u>	<u>COUNTY CONTROLLED</u>	<u>STATE OF ARIZONA</u>	<u>EDUCATION EQUALIZATION</u>	<u>CENTRAL ARIZONA WATER CONSERVATION DISTRICT</u>
1989-90	1.5786	0.4700	0.5000	0.1000
1990-91	1.6083	0.4700	0.5300	0.1000
1991-92	1.6475	0.4700	0.5300	0.1400
1992-93	1.6475	0.4700	0.5300	0.1400
1993-94	1.6475	0.4700	0.5300	0.1400
1994-95	1.6475	0.4700	0.5300	0.1400
1995-96	1.6475	0.4700	0.5300	0.1400
1996-97	1.6475	0.0000	0.5300	0.1400
1997-98	1.6475	0.0000	0.5300	0.1400
1998-99	1.6475	0.0000	0.5300	0.1400

<u>FISCAL YEAR</u>	<u>OTHER SPECIAL DISTRICTS</u>	<u>COMMUNITY COLLEGE DISTRICT</u>	<u>SCHOOL DISTRICTS</u>	<u>CITIES</u>
1989-90	0 - 2.6300	0.7508	.1313 - 10.3777	0 - 2.5715
1990-91	0 - 2.8098	0.7963	.1246 - 9.9232	0 - 2.7716
1991-92	0 - 3.4693	0.8402	.1286 - 11.2006	0 - 3.4629
1992-93	0 - 3.9353	0.8510	.0862 - 9.5650	0 - 2.1786
1993-94	0 - 3.9348	0.8532	.1285 - 18.9866	0 - 2.3850
1994-95	0 - 3.9334	0.8934	.1356 - 10.2650	0 - 2.9563
1995-96	0 - 3.9254	1.1130	.0842 - 11.9754	0 - 2.8989
1996-97	1 - 6.4642	1.0476	.1131 - 10.2185	0 - 2.2074
1997-98	0 - 4.3496	1.1346	.8314 - 12.0368	0 - 2.2011
1998-99	0 - 3.4931	1.1125	.1141 - 10.6396	0 - 2.2011

All tax rates are per \$100 assessed valuation.

**TAX LEVIES**

<u>FISCAL YEAR</u>	<u>COUNTY CONTROLLED</u>	<u>STATE OF ARIZONA</u>	<u>EDUCATION EQUALIZATION</u>	<u>CENTRAL ARIZONA WATER CONSERVATION DISTRICT</u>
1989-90	\$ 206,894,901	\$ 64,324,390	\$ 68,430,202	\$ 14,687,785
1990-91	216,303,167	66,424,802	74,904,564	14,773,149
1991-92	215,298,396	65,215,394	73,540,763	19,929,246
1992-93	210,713,325	63,945,919	72,109,227	19,332,340
1993-94	206,382,123	62,492,117	70,469,834	18,905,751
1994-95	206,250,696	62,520,935	70,502,331	18,929,645
1995-96	214,404,513	63,420,563	71,516,805	19,767,209
1996-97	221,234,454	0	74,071,041	20,080,420
1997-98	239,451,423	0	79,533,234	22,012,897
1998-99	257,557,253	0	84,891,508	23,536,796

<u>FISCAL YEAR</u>	<u>OTHER SPECIAL DISTRICTS</u>	<u>COMMUNITY COLLEGE DISTRICT</u>	<u>SCHOOL DISTRICTS</u>	<u>CITIES</u>
1989-90	\$ 25,008,872	\$ 103,399,041	\$ 791,671,581	\$ 145,909,176
1990-91	83,727,127	113,119,704	846,492,990	152,302,789
1991-92	92,417,785	116,919,688	887,885,561	149,653,244
1992-93	99,038,330	115,902,567	888,371,856	150,481,484
1993-94	96,551,845	113,440,000	912,006,892	151,069,642
1994-95	94,907,843	118,841,866	944,958,494	154,229,837
1995-96	93,108,561	151,227,097	1,025,829,866	158,876,867
1996-97	72,827,379	146,669,820	1,033,216,078	166,146,519
1997-98	63,159,938	171,402,574	1,156,474,971	183,970,230
1998-99	68,476,018	179,200,267	1,255,263,520	196,344,584

The levy for education equalization, which was formerly reported as a County levy, is now shown separately. The equalization levy is a legally mandated tax, distributed to school districts.



**Maricopa County**  
**Property Tax Rates And Tax Levies**  
**Direct And Overlapping Governments - County Controlled**  
**Last Ten Fiscal Years**

COUNTY CONTROLLED

**TAX RATES**

<u>FISCAL YEAR</u>	<u>COUNTY OPERATING</u>	<u>DEBT SERVICE</u>	<u>FLOOD CONTROL DISTRICT</u>	<u>COUNTY LIBRARY</u>	<u>TOTAL COUNTY</u>
1989-90	0.9426	0.1637	0.4303	0.0420	1.5786
1990-91	0.9745	0.1683	0.4235	0.0420	1.6083
1991-92	0.9843	0.1741	0.4447	0.0444	1.6475
1992-93	1.0739	0.1409	0.3901	0.0426	1.6475
1993-94	1.0548	0.1878	0.3632	0.0417	1.6475
1994-95	1.2394	0.0032	0.3632	0.0417	1.6475
1995-96	1.1580	0.1464	0.3332	0.0099	1.6475
1996-97	1.1054	0.1575	0.3425	0.0421	1.6475
1997-98	1.1265	0.1364	0.3425	0.0421	1.6475
1998-99	1.1472	0.1312	0.3270	0.0421	1.6475

All tax rates are per \$100 assessed valuation.

**TAX LEVIES**

<u>FISCAL YEAR</u>	<u>COUNTY OPERATING</u>	<u>DEBT SERVICE</u>	<u>FLOOD CONTROL DISTRICT</u>	<u>COUNTY LIBRARY</u>	<u>TOTAL COUNTY</u>
1989-90	\$ 129,000,000	\$ 24,041,307	\$ 47,234,724	\$ 6,618,870	\$ 206,894,901
1990-91	137,721,939	25,911,019	46,465,486	6,204,723	216,303,167
1991-92	136,572,245	25,868,883	46,536,850	6,320,418	215,298,396
1992-93	146,115,141	19,461,200	39,254,429	5,882,555	210,713,325
1993-94	140,248,266	25,360,203	35,142,441	5,631,213	206,382,123
1994-95	164,865,317	428,377	35,318,672	5,638,330	206,250,696
1995-96	156,257,472	20,670,863	36,078,354	1,397,824	214,404,513
1996-97	154,487,036	22,590,472	38,118,477	6,038,469	221,234,454
1997-98	169,045,638	21,446,852	42,339,342	6,619,593	239,451,425
1998-99	183,750,071	22,058,679	44,670,223	7,078,280	257,557,253

**Maricopa County**  
**Comparative Ratio Of Bonded Debt To Assessed Values**  
**And Bonded Debt Per Capita**  
Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>POPULATION (1)</u>	<u>ASSESSED VALUE OF TAXABLE PROPERTY</u>	<u>BONDS PAYABLE</u>
1989-90	2,130,400	\$ 14,687,787,809	\$ 142,175,000
1990-91	2,122,101	14,773,149,205	202,050,000
1991-92	2,179,975	14,235,175,875	182,750,000
1992-93	2,233,700	13,808,814,077	163,750,000
1993-94	2,291,200	13,504,107,816	169,400,000
1994-95	2,355,900	13,521,174,915	169,515,000
1995-96	2,551,765	14,119,434,946	154,555,000
1996-97	2,634,625	14,343,156,861	137,215,000
1997-98	2,720,575	15,723,498,194	119,045,000
1998-99	2,806,100	16,813,017,261	99,910,000

<u>FISCAL YEAR</u>	<u>AMOUNT AVAILABLE FOR RETIREMENT OF GENERAL OBLIGATION DEBT</u>	<u>NET BONDED DEBT</u>	<u>BONDED DEBT AS PERCENTAGE OF ASSESSED VALUE</u>	<u>BONDED DEBT PER CAPITA</u>
1989-90	\$ 16,162,091	\$ 126,012,909	0.86%	\$ 59.15
1990-91	10,946,683	191,103,317	1.29	90.05
1991-92	3,471,935	179,278,065	1.26	82.24
1992-93	714,516	163,035,484	1.18	72.99
1993-94	9,957,983	159,442,017	1.18	69.59
1994-95	2,671,278	166,843,722	1.23	70.82
1995-96	478,731	154,076,269	1.09	60.38
1996-97	1,712,018	135,502,982	0.94	51.43
1997-98	1,212,057	117,832,943	0.75	43.31
1998-99	1,240,000	98,670,000	0.59	35.16

(1) Source: Maricopa Association of Governments. Data from this source for previous years is subject to periodic update.

See page 220 for the County's legal debt limit.

**Maricopa County**  
**Computation Of Direct And**  
**Overlapping General Obligation Bonded Debt**  
For the Fiscal Year Ended June 30, 1999

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Maricopa County general obligation debt	\$ 99,910,000
Less amount available for retirement of general obligation debt	<u>1,240,000</u>
Net general obligation debt	<u>98,670,000</u>
Overlapping debt:	
School Districts	2,675,838,000
Cities and Towns	1,679,182,377
Special Districts	<u>396,081,635</u>
Total direct general obligation and overlapping debt	<u>\$ 4,849,772,012</u>

**Maricopa County**  
**Schedule Of Legal Debt Limit**  
For the Fiscal Year Ended June 30, 1999

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Assessed value of real and personal property	<u>\$ 16,813,017,261</u>
Debt limit, 15 percent of assessed value (Constitutional limit)	<u>\$ 2,521,952,589</u>

**Maricopa County**  
**Ratio Of Annual General Obligation Debt Service Requirements**  
**For General Bonded Debt To Total General Expenditures**  
For the Last Ten Fiscal Years

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<u>FISCAL YEAR</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL EXPENDITURES</u>	<u>RATIO</u>
1989-90	\$ 15,125,000	\$ 12,631,885	\$ 27,756,885	\$ 985,104,480	2.8
1990-91	19,300,000	12,727,260	32,027,260	1,046,154,204	3.1
1991-92	19,000,000	11,171,534	30,171,534	1,112,798,141	2.7
1992-93	13,300,000	9,308,788	22,608,788	1,149,086,900	2.0
1993-94	7,835,000	8,873,375	16,708,375	1,293,861,926	1.3
1994-95		10,176,909	10,176,909	1,237,509,240	0.8
1995-96	14,960,000	9,416,838	24,376,838	1,443,966,878	1.7
1996-97	17,340,000	8,627,593	25,967,593	1,551,139,088	1.7
1997-98	18,170,000	7,754,745	25,924,745	1,552,870,402	1.7
1998-99	19,135,000	6,828,695	25,963,695	1,609,357,192	1.6

Total General Expenditures includes all funds, except that Internal Service Funds are reported net of charges for services.

General obligation bonds reported in the special assessment debt with government commitment have been excluded.

The absence of Principal payments in fiscal years 1994-95 is due to the advanced refunding of the outstanding Maricopa County General Obligation Bonds. This refunding allowed the County to restructure its General Obligation Bond payments so that no principal payments would be required in fiscal year 1994-95.

**Maricopa County  
Revenue Bond Coverage  
Maricopa County Stadium District**

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FISCAL YEAR	GROSS REVENUE	NET REVENUE AVAILABLE FOR DEBT SERVICE (2)	DEBT SERVICE REQUIREMENTS			GROSS COVERAGE	NET COVERAGE
			PRINCIPAL	INTEREST	TOTAL		
1992-93	\$ 2,967,725	\$ 2,589,602	\$	\$	\$	NA	NA
1993-94	4,082,671	12,117,665	390,000	1,491,279	1,881,279	217%	644%
1994-95	5,561,045	8,508,784	420,000	2,469,910	2,889,910	192%	294%
1995-96	5,239,274	8,572,192	1,300,000	2,448,910	3,748,910	140%	229%
1996-97	8,776,890	12,490,055	1,460,000	2,941,961	4,401,961	199%	284%
1997-98	7,079,357	9,756,245	2,594,815	3,995,066	6,589,881	107%	148%
1998-99	5,972,846	8,987,531	3,400,500	3,381,131	6,781,631	88%	133%

- (1) Maricopa County Stadium District originated in the 1992 fiscal year to provide financial assistance for the development and improvement of baseball training facilities located within the County.
- (2) Net revenue available for debt service consists of gross revenues plus beginning fund balance less expenditures not covered by bond proceeds and all transfers not applicable to debt retirement. Fund balance is included in net revenue since it represents unexpended pledged revenues.

**Maricopa County**  
**Special Assessment Billings And Collections**  
Last Ten Fiscal Years

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<u>FISCAL YEAR</u>	<u>SPECIAL ASSESSMENT BILLING</u>	<u>SPECIAL ASSESSMENTS COLLECTED (1)</u>
1989-90	\$ 613,291	\$ 694,667
1990-91	495,708	706,353
1991-92	400,937	478,965
1992-93	334,264	511,883
1993-94	270,078	591,769
1994-95	191,244	172,671
1995-96	197,874	298,976
1996-97	169,946	263,862
1997-98	175,052	528,178
1998-99	194,717	456,057

(1) Includes assessments paid prior to billing date, which are used for early redemption of bonds.

# Maricopa County Principal Taxpayers

<u>TAXPAYER</u>	<u>1998-99 SECONDARY VALUATION</u>	<u>COUNTY'S 1998-99 SECONDARY ASSESSED VALUATION PERCENTAGE (%)</u>
Arizona Public Service	\$ 799,563,019	4.76%
US West New Vector Group, Inc.	321,827,087	1.91
El Paso Electric Company	259,757,709	1.54
Southern California Edison Company	252,439,921	1.50
Motorola Computer Group, SPS, GEG	178,728,459	1.06
Public Service Company of New Mexico	136,403,626	0.81
Southern California Public Power Authority	94,230,304	0.56
Southwest Gas Corporation	89,147,118	0.53
City of Los Angeles Dept. of Water & Power	68,423,576	0.41
A T & T/Wireless Service	43,302,972	0.26
Equity Residential Properties Trust	32,408,490	0.19
The Phoenician Hotel	30,412,804	0.18
Intel Corporation	29,701,634	0.18
Southwestco Wireless Lp	28,886,568	0.17
Phoenix Newspapers Inc	27,895,506	0.17
Scottsdale Fashion Square Partnership	25,401,435	0.15
McDonnell Douglas Helicopter Co	21,153,816	0.13
First American Tax Valuation	19,650,629	0.12
Shorenstein Co./Realty Investors LP	19,272,985	0.11
Mayo Clinic Plaza	19,244,606	0.11
Bank of America	18,295,390	0.11
Gainey Ranch Financial Ltd Partnership	17,832,202	0.11
Biltmore Hotel Partners	17,324,699	0.10
Albertsons	17,079,736	0.10
Paradise Village Investment Company	14,558,130	0.09
Biltmore Shopping Center Partners	12,891,525	0.08
Gainey Drive Associates	11,588,198	0.07
American Express Travel Related Svc Inc.	8,651,634	0.05
Scottsdale Plaza Resort LLC	6,768,612	0.04
Phoenix Coca-Cola Bottling Co.	6,210,430	0.04
Total Principal Taxpayers	<u>\$ 2,629,052,820</u>	<u>15.64%</u>
Countywide Secondary Valuation	\$ 16,813,017,261	100.00%

Source: Treasurer's Office, Maricopa County.



**Maricopa County**  
**Schedule Of Insurance In Force**  
 For the Fiscal Year Ended June 30, 1999

<u>POLICY TYPE</u>	<u>INSURER</u>	<u>POLICY NUMBER</u>	<u>POLICY DATES</u>	<u>DEDUCTIBLE/SIR</u>
General Liability Auto Liability Errors & Omissions	Lexington Insurance Co.	8898443	3/1/99 to 3/1/00	\$ 25,000,000 Limit, excess of \$ 1,000,000 SIR
Following Form Excess Liability	National Union Fire Ins Co	3463035	5/1/99 to 3/1/00	\$ 25,000,000 Limit, excess or \$ 25,000,000 Limit, excess of \$ 1,000,000 SIR
Property/Inland Marine	Fireman's Fund Insurance Co.	MXX80705488	7/1/98 to 7/1/99	\$ 680,250,000 Blanket Buildings & Contents \$ 100,000 Deductible \$ 10,000,000 Flood & Earthquake Limit \$ 300,000 Zone A Deductible \$ 100,000 Zone B & C Deductible
Boiler & Machinery	Fireman's Fund Insurance Co.	MXX80705488	7/1/98 to 7/1/99	\$ 50,000,000 Limit \$ 100,000 Deductible
Employee Dishonesty	National Union Fire Insurance Co.	CF4825991	2/28/99 to 2/28/00	\$ 10,000,000 Limit \$ 50,000 Deductible Including coverage for Treasurer/Tax Collector
Theft & Robbery	National Union Fire Insurance Co.	CF4825991	2/28/99 to 2/28/00	\$ 1,000,000 Limit \$ 5,000 Deductible
Computer Fraud and Wire Transfer Fraud	National Union Fire Insurance Co.	CF4825991	2/28/99 to 2/28/00	\$ 10,000,000 Limit \$ 50,000 Deductible
Forgery Alteration and Property Other than M&S	National Union Fire Insurance Co.	CF4825991	2/28/99 to 2/28/00	\$ 1,000,000 Limit \$ 5,000 Deductible
Aviation	National Union Fire Ins Co.	AV479379001	7/1/98 to 7/1/99	\$ 20,000,000 Limit Aircraft & Non-owned Aircraft
Aviation (Posse)	National Union Fire Ins Co.	AV479379101	7/1/98 to 7/1/99	\$ 20,000,000 Limit Aircraft
Aviation OL&T/P Premises	National Union Fire Ins Co.	AP338714301	7/1/98 to 7/1/99	\$ 20,000,000 Limit
Excess Workers' Compensation	National Union Fire Insurance Co. of Pittsburgh, PA	4159007	7/1/98 to 7/1/99	\$ WC Statutory \$ 1,000,000 EL \$ 250,000 SIR
Self-Insurers Guaranty	Lumberman's Mutual	3S91864800		\$ 250,000 Limit

**Maricopa County**  
**Schedule Of Insurance In Force (Continued)**  
 For the Fiscal Year Ended June 30, 1999

<u>POLICY TYPE</u>	<u>INSURER</u>	<u>POLICY NUMBER</u>	<u>POLICY DATES</u>	<u>DEDUCTIBLE/SIR</u>
Bond	Casualty Co		9/10/98 to 9/10/99	Continuous until cancelled Annual installment
Medical Malpractice and Liability	American Continental Insurance Co.	97L661	12/4/98 to 12/4/99	\$ 10,000,000 Limit \$ 1,000,000 SIR
Excess Medical Malpractice	American Continental Insurance Co.	97V661	12/4/98 to 12/4/99	\$ 5,000,000 Excess of \$10,000,000 Primary. Additional \$10,000,000 added effective 5-1-99.
Accident Policy Medical Center Employees	Hartford Life & Accident Co	59SR351515	3/1/99 to 3/1/00	\$ 1,000 Accidental Death \$ 2,500 Accidental Dismemberment \$ 1,000 Medical Expense \$ 250 Maximum Dental Limit
Accident Policy Head Start/Early Head Start	Hartford Life & Accident Co	59SR351525	6/1/99 to 6/1/00	\$ 2,000 Accidental Death \$ 10,000 Accidental Dismemberment \$ 10,000 Medical Expense \$ 250 Maximum Dental Limit
Accident Policy All Training Centers	Hartford Life & Accident Co	59SR352110	7/1/98 to 7/1/99	\$ 2,500 Accidental Death \$ 2,500 Accidental Dismemberment \$ 2,500 Medical Expense \$ 250 Maximum Dental Limit

**Maricopa County**  
**Salaries And Blanket Bond**  
**Of Elected County Officials**  
For the Fiscal Year Ended June 30, 1999

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TITLE	ANNUAL SALARY	BLANKET BOND (3)
Board of Supervisors	\$ 52,000 (1)	\$ 10,000,000
Assessor	52,000 (1)	10,000,000
County Attorney	92,000 (1)	10,000,000
Recorder	52,000 (1)	10,000,000
School Superintendent	52,000 (1)	10,000,000
Clerk of the Superior Court	51,448	10,000,000
Sheriff	75,000 (1)	10,000,000
Treasurer	52,000 (1)	10,000,000
Superior Court Judge	48,152 (2)	10,000,000
Court Commissioners	87,007	10,000,000
Justices of the Peace		
Precincts 2401, 2407, 2421	62,587	10,000,000
Precincts 2402 - 2436	67,413	10,000,000
Precinct 2408	67,413	10,000,000
Constables		
Precinct 2540	34,786	10,000,000
Precinct 2550	12,507	10,000,000
Precinct 2525	44,328	10,000,000
Precinct 2520	44,328	10,000,000
Precincts 2505, 2515, 2530 - 2536, 2545, 2546, 2555 - 2590	44,328	10,000,000

(1) Source: A.R.S. §11-419 Defined Salary.

(2) Maricopa County's portion only.

(3) Source: Department of Risk Management, Maricopa County.

**Maricopa County**  
**Cactus League Attendance**  
 For the Fiscal Year Ended June 30, 1999

With the addition of the Diamondbacks and White Sox, total Cactus League attendance increased to a record level of nearly one million again in 1999. This represents a 49 percent increase from 1996.

The following numbers demonstrate the growth of the Cactus League since 1996:

**CACTUS LEAGUE ATTENDANCE**

	<u>1999</u>	<u>1998</u>	<u>1997</u>	<u>1996</u>
Arizona Diamondbacks (1)	104,435	149,077	0	0
California Angels	67,797	68,836	66,137	68,895
Chicago Cubs	171,651	134,329	157,046	119,478
Chicago White Sox (2)	87,742	73,434	0	0
Colorado Rockies	66,594	80,749	103,475	94,232
Milwaukee Brewers	77,286	63,625	56,715	49,132
Oakland Athletics	76,791	74,255	79,786	66,220
San Diego Padres	108,036	85,980	82,752	75,086
San Fransico Giants	116,479	105,726	118,916	104,064
Seattle Mariners	117,295	117,411	126,233	87,586
<b>TOTAL</b>	<b>994,106</b>	<b>953,422</b>	<b>791,060</b>	<b>664,693</b>

Note 1: Inaugural Major League Season in 1998.

Note 2: 1998 was the 1<sup>st</sup> year in Cactus League; previously in Grapefruit League.

**CACTUS LEAGUE FACILITIES**

<u>FACILITY</u>	<u>TENANTS</u>
Fitch Park - Mesa	Chicago Cubs
Hi Corbett Field - Tucson	Colorado Rockies
Hohokam Park - Mesa	Chicago Cubs
Indian Bend Park - Scottsdale	San Francisco Giants
Maryvale Baseball Park - Phoenix	Milwaukee Brewers
Papago Baseball Facility - Phoenix	Oakland Athletics
Peoria Sports Complex - Peoria	San Diego Padres & Seattle Mariners
Phoenix Municipal Stadium - Phoenix	Oakland Athletics
Scottsdale Stadium - Scottsdale	San Fransico Giants
Tempe Diablo Stadium - Tempe	California Angels
Tucson Electric Park - Tucson	Arizona Diamondbacks & Chicago White Sox

**Maricopa County**  
**Miscellaneous Statistical Data**  
 For the Fiscal Year Ended June 30, 1999

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Geographical location	Maricopa County is located in the south-central portion of the State of Arizona. Its boundaries enclose the greater metropolitan Phoenix area, which is principally comprised of the cities of Phoenix, Tempe, Mesa, Scottsdale, Glendale, Chandler and the town of Paradise Valley. Topographical diversity characterizes the County. There are low mountain ranges, desert valleys and man-made lakes. The County seat, Phoenix, is the capital of Arizona.
Altitude	1,117 feet
Area of the County:	9,222 square miles
Incorporated area	1,441 square miles (15.6%)
Unincorporated area	7,781 square miles (84.4%)
Form of government	Governed by five-member Board of Supervisors
Date formed	1871
Fiscal year begins	July 1
Registered voters	1,345,370 as of July 1999
Number voting	586,090 General Election 11/98
Percent voting	43%
Number of judicial courts:	
Superior court departments	71
Justice of peace courts	23
Miles of County maintained roads:	
Miles of road	2,774
Miles of road with paved surfaces	2,000
Number of major bridges	23
Number of total bridges	223
Number of County park facilities:	
Regional County parks	5
Recreation areas	4
County managed golf courses	3
Total acres managed	115,428

**Maricopa County**  
**Miscellaneous Statistical Data**  
For the Fiscal Year Ended June 30, 1999

<u>POPULATION OF COUNTY</u>	<u>POPULATION</u>	<u>PERCENTAGE INCREASE</u>
1910 Census	34,488	
1920 Census	89,576	159.7 %
1930 Census	150,970	68.5
1940 Census	186,193	23.3
1950 Census	331,770	78.2
1960 Census	663,510	100.0
1970 Census	971,228	46.4
1980 Census	1,509,262	55.4
1990 Census	2,122,101	40.6
1995 Special Census	2,551,765	20.2
<u>POPULATION OF CITIES AND TOWNS</u>	<u>1990 CENSUS</u>	<u>ESTIMATED 1998 (1)</u>
Avondale	16,169	28,650
Buckeye	5,038	5,035
Carefree	1,666	2,615
Cave Creek	2,925	3,605
Chandler	90,533	160,165
El Mirage	5,001	5,855
Fountain Hills	10,030	17,280
Gila Bend	1,747	1,740
Gilbert	29,188	91,290
Glendale	148,134	196,820
Goodyear	6,258	14,305
Guadalupe	5,458	5,390
Litchfield Park	3,303	3,870
Mesa	288,091	361,895
Paradise Valley	11,671	13,315
Peoria	50,618	89,930
Phoenix	983,403	1,220,710
Queen Creek	2,667	3,445
Scottsdale	130,069	195,495
Surprise	7,122	18,830
Tempe	141,865	159,220
Tolleson	4,434	4,675
Wickenburg	4,515	4,990
Youngtown	2,542	2,780
Unincorporated	169,654	194,195
<b>Total County</b>	<u>2,122,101</u>	<u>2,806,100</u>
<u>POPULATION OF STATE OF ARIZONA</u>	3,665,228	4,764,025

(1) Source: Department of Economic Security. Data from this source for previous years is subject to periodic update.

**Maricopa County**  
**Miscellaneous Statistical Data**  
 For the Fiscal Year Ended June 30, 1999

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<u>BUILDING PERMITS</u> (1)	<u>CALENDAR YEAR</u>	<u>PERMITS ISSUED</u>	<u>VALUE OF BUILDINGS</u>
	1989	36,434	\$ 2,659,568,000
	1990	34,767	2,340,916,000
	1991	37,539	2,501,786,000
	1992	44,077	3,228,424,000
	1993	47,787	3,529,540,000
	1994	55,011	4,898,379,000
	1995	58,948	5,440,364,000
	1996	62,965	6,798,562,000
	1997	67,461	7,796,954,000
	1998	76,045	8,488,426,000

<u>BANK DEPOSITS</u> (2)	<u>AS OF DECEMBER 31</u>	<u>THOUSANDS OF DOLLARS</u>
	1990	\$ 18,992,331
	1991	19,448,091
	1992	19,358,015
	1993	19,485,966
	1994	20,017,167
	1995	21,171,950
	1996	17,806,183
	1997	20,296,620
	1998	24,940,253

(1) Source: Bureau of Business and Economic Research, Arizona State University.

(2) Source: Arizona Bankers' Association.

**Maricopa County**  
**Miscellaneous Statistical Data**  
 For the Fiscal Year Ended June 30, 1999

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<u>INCOME</u>	<u>CALENDAR YEAR</u>	<u>PER CAPITA (1)</u>	<u>MEDIAN PER HOUSEHOLD (2)</u>
	1989	\$ 17,705	\$ 26,861
	1990	18,042	28,778
	1991	18,156	30,162
	1992	19,367	31,255
	1993	20,196	33,002
	1994	21,696	34,894
	1995	22,182	31,932
	1996	23,809	45,000
	1997	24,279	47,500
	1998	Not Available	Not Available

<u>RETAIL SALES (3)</u>	<u>CALENDAR YEAR</u>	<u>THOUSANDS OF DOLLARS</u>
	1989	\$ 15,734,500
	1990	16,426,500
	1991	16,935,500
	1992	18,148,000
	1993	18,844,400
	1994	20,747,000
	1995	23,199,217
	1996	27,174,296
	1997	29,085,000
	1998	31,970,000

- (1) Source: Department of Economic Security, Research Administration.
- (2) 1996 & 1997 are "Median Per Family". Median Per Household was unavailable.  
 Source: Survey of Buying Power, Sales & Market Management.
- (3) Source: Survey of Buying Power, Sales & Market Management.



**Maricopa County**  
**Miscellaneous Statistical Data**  
 For the Fiscal Year Ended June 30, 1999

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COUNTY EMPLOYEES-GENERAL GOVERNMENT

<u>YEAR</u>	<u>NUMBER OF EMPLOYEES</u>	<u>PERCENT INCREASE (DECREASE)</u>	<u>NUMBER OF EMPLOYEES PER THOUSAND OF CAPITA</u>
1990	10,118	7.7%	4.7
1991	10,781	6.6	5.1
1992	11,899	10.4	5.5
1993	12,632	6.2	5.6
1994	13,314	5.4	5.8
1995	13,121	(1.4)	5.6
1996	13,128	0.1	5.1
1997	13,475	2.6	5.1
1998	14,076	4.5	5.2
1999	13,989	(.6)	5.0

UNEMPLOYMENT RATE (1)

<u>YEAR</u>	<u>COUNTY</u>	<u>STATE</u>	<u>UNITED STATES</u>
1990	4.3	5.3	5.1
1991	4.3	4.8	7.0
1992	5.9	7.2	7.8
1993	4.8	6.0	7.0
1994	5.0	6.4	6.0
1995	4.1	5.3	5.7
1996	3.3	5.3	5.3
1997	3.6	5.5	5.4
1998	2.6	4.2	4.7
1999	2.9	4.2	4.4

(1) Source: Department of Economic Security, Population and Statistical Unit, Research Administration.

## Maricopa County Parks

### Regional Park System

**Lake Pleasant Regional Park** - Lake Pleasant is located 12 miles west of I-17 (Black Canyon Freeway) on Carefree Highway (State Route 74) 30 miles north of Phoenix, within the city limits of Peoria. The park's 23,662 acres offer an ideal destination for boating and camping enthusiasts. With 10,000 acres of crystal clear-water visitors can enjoy water skiing, jet skiing, sailing, or fishing. Lake Pleasant offers over 140 developed sites for RV and tent camping.

The Main Park Entrance to Lake Pleasant is located 2 miles North of State Route 74 off Castle Hot Springs Road. The main entrance provides access to the Overlook/Visitor Center, 10-lane boat ramp, Lake Pleasant Staff Headquarters, and the Desert Tortoise and Roadrunner campgrounds. Park entrance fee is \$5.00 per vehicle and \$3.00 per watercraft.

The North entrance is located 3 miles north of the main park entrance on Castle Hot Springs Road. This entrance provides access to the four-lane boat ramp, two restroom facilities, shoreline camping, and the Cottonwood day use picnic area. Park entrance fees also apply to this area of the Park.

Lake Pleasant offers a visitor's center where park visitors can learn about the Central Arizona Project, Waddell Dam, and Lake Pleasant. Books, pamphlets, and a variety of gifts are available for purchase inside the visitor's center. Step out onto the balcony surrounding the visitor's center and you'll enjoy a beautiful view of Lake Pleasant and an up close view of the Waddell Dam. Lake Pleasant Park is open 24 hours a day. For more information, call (520) 501-1710.

**Cave Creek Recreation Area** - Cave Creek Recreation Area is located 1.5 miles north of Carefree Highway on 32nd Street. Go John Mountain, the central landmark just south of 2,922-acre Cave Creek Recreation Area, stands guard over an area of shattered dreams. It was a silent spectator to successive waves of speculators and settlers who hoped to make their fortunes either from mining the hills to the north and east or by irrigating the level plains to the south and west. There was neither enough metal in the hills to make mining profitable nor enough water coming down Cave Creek to make irrigation feasible.

Cave Creek Recreation Area offers family camping and group camping areas. The family campground consists of 38 campsites for tent or RV camping. Each site has a large parking area to accommodate up to a 45 foot RV, water and electrical hook-ups, a picnic table, barbecue and fire ring. We offer immaculate restrooms with flush toilets and hot water showers. Those needing a dump facility can utilize the campground dump station for a \$5.00 fee. Overnight camping in the family campground is \$15.00 per night. Unfortunately, we do not accept reservations; the family campground is on a first-come, first served basis.

For large camping groups, Cave Creek Recreation area offers a group campground. The group campground is a 2-acre parking area that can accommodate 80+ RV units. The group campground offers a restroom with flush toilets and hot showers, ramadas with picnic tables, a fire ring, and an activity area. The group campground is available for dry camping by reservation only for a fee of \$25.00. The nightly camping fee is \$5.00 per camping unit.

Cave Creek Park offers over 11 miles of trails for hiking, mountain biking, and horseback riding. Park Trails range in length from .2 miles to 4.8 miles and range in difficulty from easy to strenuous. If you are looking for an easy, relatively short hike, the Cholla or Jasper Trail is recommended. If you are looking for a long, more difficult hike, try the 4.8 mile Go John Trail.

The desert landscape within Cave Creek Recreation Area is beautiful and quite fragile. All visitors have a responsibility to care for the park. We hope all of our guests will have respect for the land and other visitors, and help preserve the park for the future.

For more information, about Cave Creek Recreation Area call (602) 465-0431.

**McDowell Mountain Regional Park** - McDowell Mountain Regional Park is located 15 miles northeast of the city of Scottsdale in the lower Verde Basin. This 21,099-acre Sonoran Desert Park is one of Maricopa County's largest parks. The park's elevation ranges from 1,550 feet at the southeastern corner, to 3,100 feet along the western boundary of the park.

McDowell Mountain Regional Park offers family camping and group camping areas. The family campground consists of 76 camping sites for tent or RV camping. Each site has a large parking area to accommodate up to a 45-foot RV, water and electrical hook-ups, a picnic table, barbecue grill and fire ring. We offer immaculate restrooms with flush toilets and hot water showers. All of our restrooms offer handicapped accessible flush-toilets and showers. Those needing a dump facility can utilize the campground dump station for a \$5.00 fee. Overnight camping in the family campground is \$15.00 per night. Unfortunately, we do not accept reservations; the family campground is on a first come, first served basis.

McDowell Park offers 3 large areas for group camping or picnicking. The group campground is a 3-acre parking area that can accommodate up to 30 RV units. The group campground offers a restroom with flush toilets and hot water showers, a covered ramada with 6 picnic tables, a large barbecue grill, and a large fire ring for campfires. The group campground can be reserved for day use or overnight camping for large groups.

For groups larger than 30 RV units, the Trailhead Group Area is available. The Trailhead Group Area offers 2 large covered ramadas with 4 picnic tables under each ramada. Each ramada has a large barbecue grill for group cookouts.

McDowell Mountain Regional Park offers over 40 miles of hiking, mountain biking, and horseback riding trails. Park Trails range in length from 0.5 miles to 15.3 miles and range in difficulty from easy to strenuous. Those looking for an easy hike should try the North Trail at 3.1 miles. Those looking for a good workout for themselves or their horses should try the Pemberton at 15.3 miles. As a safety measure, always remember to carry plenty of water and let someone know where you are going.

On January 10 1998, McDowell Park opened the 1st of 3 loops of a new competitive track at the park. Today, the track offers three loops totaling 15 miles: one for the experts, one for intermediate riders, and one for the average rider. Each loop offers a variety of obstacles to test the riders skills. The track consists of steep inclines, swooping turns, technical descents, and rugged terrain. This competitive track is geared for mountain bikers who want to test their skills as riders. Joggers and equestrian riders are welcome to give the track a try too. The Long Loop of the track was designed for the average rider but is used by all. The Sport Loop is for intermediate riders and experts. The Technical Loop is for the expert rider. This portion of the track offers swooping turns, very technical descents, and steep inclines.

For more information, call (480) 471-0173.

**Usery Mountain Recreation Area** - This Park encompasses 3,648 acres. Elevation ranges from 1,700 to 2,750 feet and contains a large variety of plants and animals that call the lower Sonoran Desert home. Facilities include a 73-unit campground (no reservations), a group campground (advanced reservations required). Day-use includes a group picnic area (advanced reservations required) and picnic sites with grills, tables, ramadas and water. Usery Park offers the outdoor enthusiast plenty of outdoor opportunities to enjoy hiking, mountain biking and horseback riding; a horse staging area is available with picnic areas and hitching posts.

An excellent field archery range is operated by the Rio Salado Sportsman's Club with two practice ranges, a 28-point Animal Range, a 14-point Hunter Range, a 14-point Field Range, and a 14-point Broadhead Range. The Club also operates a firearm shooting facility that includes covered shooting benches, target holders from 25 to 300 yards, pistol range, 40-position smallbore range, rifle and pistol silhouette ranges, shotgun trap, statistical office and more. For more information, call (602) 984-9610.

**San Tan Mountain Regional Park** - Access to the San Tan Mountain Regional Park is nearly a reality. Through the donation of land from private developers and individuals the route on which an access will be built has been obtained. Maricopa County will construct the access road by the end of the 98/99 fiscal year. Once completed, Pinal County has agreed to maintain the roadway into the future.

The San Tan Mountain Regional Park development will define the park boundary, establish the main entry road into the park and construct the Phase I developments, which have already been designed. Survey and fencing of the park boundary will greatly enhance our ability to manage the park with respect to our park and regulations. Currently, one ranger is patrolling the 10,118-acre park, and the erratic park boundary is often impossible to locate in the field. There are no existing facilities in this park, so the development of the main park road and the Phase I development will establish picnic areas, camping, a trailhead, and utilities. This plan spans 4 years, starting with fiscal year 1999-00 and totals \$5,980,000. San Tan Park is located south of Chandler Heights, off Ellsworth Road and Hunt Highway.

**Estrella Mountain Regional Park** - Estrella Regional Park is located two miles south of Buckeye Road via Bullard Avenue, in Goodyear Arizona, or 5 miles south of the I-10 Freeway via Estrella Parkway. This 19,840-acre park features 65 acres of grass with ten covered ramadas, picnic tables, grills, restrooms, playground equipment, two lighted ballfields, an 18-hole golf course, and a rodeo arena.

Estrella Mountain Park offers 7 full hookup RV camp sites. Full hookup sites are \$15.00 per night. Group camping is permitted for a night or two in certain areas of the park. Motor home and RV clubs can reserve a group ramada, and park in nearby parking lots. Electricity is provided at the ramadas for small appliances such as coffeepots and radios, however, outlets do not provide enough amperage for motor home or RV hookup. Group camping fee is \$5.00 per night, and advance reservations are required.

Scout and Youth groups can camp at one of the ramadas or they may prefer the Navy Area located on the east end of Estrella Park's picnic loop. Groups are permitted to camp on the turf and under shade trees. Picnic tables, barbecues and fire pits are provided. Trailheads and hiking trails are nearby. Estrella has restrooms with flush toilets. Shower facilities are not available. Camping fees can be waived for youth groups by performing a service project.

Estrella Park offers over 33 miles of trails for hiking, mountain biking, and horseback riding. Park Trails range in length from 1.75 miles to 14.6 miles and range in difficulty from easy to strenuous. If you are looking for an easy, relatively short hike, the 3.12-mile Rock Knob Buggy Trail is recommended. If you are looking for a longer, more difficult hike, try the 14.6-mile Rainbow Valley Trail.

For further information, please contact the Ranger Station at (623) 932-3811.

**White Tank Mountain Regional Park** - White Tank Regional Park totals 26,337 acres, making it the largest park in the County system. Most of the park is made up of the rugged and beautiful White Tank Mountains, which are a freestanding range separating the Phoenix Basin of the Salt River Valley from the Hassayampa Plain. The range rises sharply from its base, at 1,400 feet above sea level, in a series of rocky ridges and fault lines to peaks of over 4,000 feet. The base and upper levels of the mountain are deeply serrated with ridges and deep canyons. Infrequent, heavy rains cause flash floodwaters to plunge through the canyons and pour out upon the plain where they lose their momentum. These torrential flows, pouring down chutes and dropping off ledges, have scoured out a series of depressions, or "tanks", in the white granite rock below. These white tanks give the mountains their name.

White Tank Mountain Regional Park offers approximately 22.2 miles of excellent hiking trails of varied difficulty. Overnight backpacking, with a permit, is allowed in established backcountry campsites. Day hikes can provide some breathtaking views of the mountains and panoramas of the valley below. Horseback and mountain bike riders are welcomed, although caution is stressed as some of the trails may be extremely difficult. Park trails range in length from .4 miles to 7.9 miles and range in difficulty from easy to strenuous. There are two short trails that are hard-surfaced and barrier free. Waterfall Trail is barrier free to Petroglyph Plaza, about 4/10 of a mile from the parking lot. The short loop of Black Rock Trail, which is about ½ mile long, begins at Ramada 4.

White Tank park offers 240 picnic sites with tables and grills. Large day-use groups may enjoy one of four ramadas for picnicking. Area 3 offers 2 ramadas with 4 tables each, 3 large barbecue grills, a fire ring, restroom facilities, and parking for 20 vehicles. Area 3 may be reserved for a \$30.00 non-refundable reservation fee. Area 4 consists of three group picnic areas. Each area offers 2 ramadas with 4 picnic tables, 3 large barbecue grills, a fire ring, restroom facilities, and a playground shared by all three areas.

White Tank Park offers family camping and group camping areas. The family campground consists of 40 camping sites for tent camping. Each site has a picnic table, barbecue grill, a fire ring and plenty of room for camping. White Tank offers immaculate restrooms with flush toilets and showers. Overnight camping in the family campground is \$8.00 per night. Unfortunately, we do not accept reservations; the family campground is on a first-come, first-served basis.

Large camping groups may reserve the spacious group campground Area 14. The group campground may be reserved by large camping groups, adult or youth. There are no hookups and no dump station available. The group campground offers 2 large ramadas with 4 picnic tables each, 2 large barbecue grills, one large fire ring, restrooms with showers, lights and electrical outlets. Parking for approximately 50 RVs is available. The group campground can be reserved for a \$25.00 non-refundable fee. Camping is \$5.00 per camping unit per night.

For Boy Scouts, Girl Scouts, and other youth groups, White Tank Park offers a separate area for day use and overnight camping. Youth Group Area 12 may be reserved as a whole (not per site) for any youth-oriented group with the intent that the activity is to camp groups of children under the age of 18 years. Groups must be adult supervised. The group area offers 12 sites that accommodate 1 or 2 tents per site, 1 small grill at each site, a group fire ring, 3 picnic tables at the fire ring, and restroom facilities. The youth group area can be reserved for a \$25.00 non-refundable fee. Camping is \$1.00 per person per night. For further information, please contact the Ranger Station at (623) 935-2505.

All of Maricopa County's mountain parks are open from 6 a.m. to 8 p.m. Sunday - Thursday and 6 a.m. to 10 p.m. Friday and Saturday. The entry fee to all parks is \$3.00 per vehicle.