



Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2000
Maricopa County, Arizona



Board of Supervisors



Fulton Brock
Member



Don Stapley
Member



Andrew Kunasek
Chairman



Janice K. Brewer
Member



Mary Rose Garrido Wilcox
Member

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For The Fiscal Year
July 1, 1999 to June 30, 2000



Prepared By

Department of Finance

Tom Manos, Chief Financial Officer

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Maricopa County Officials

BOARD OF SUPERVISORS

Andrew Kunasek, Chairman, District 3

Don Stapley, District 2

Fulton Brock, District 1

Janice K. Brewer, District 4

Mary Rose Garrido Wilcox, District 5

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COUNTY ADMINISTRATIVE OFFICER

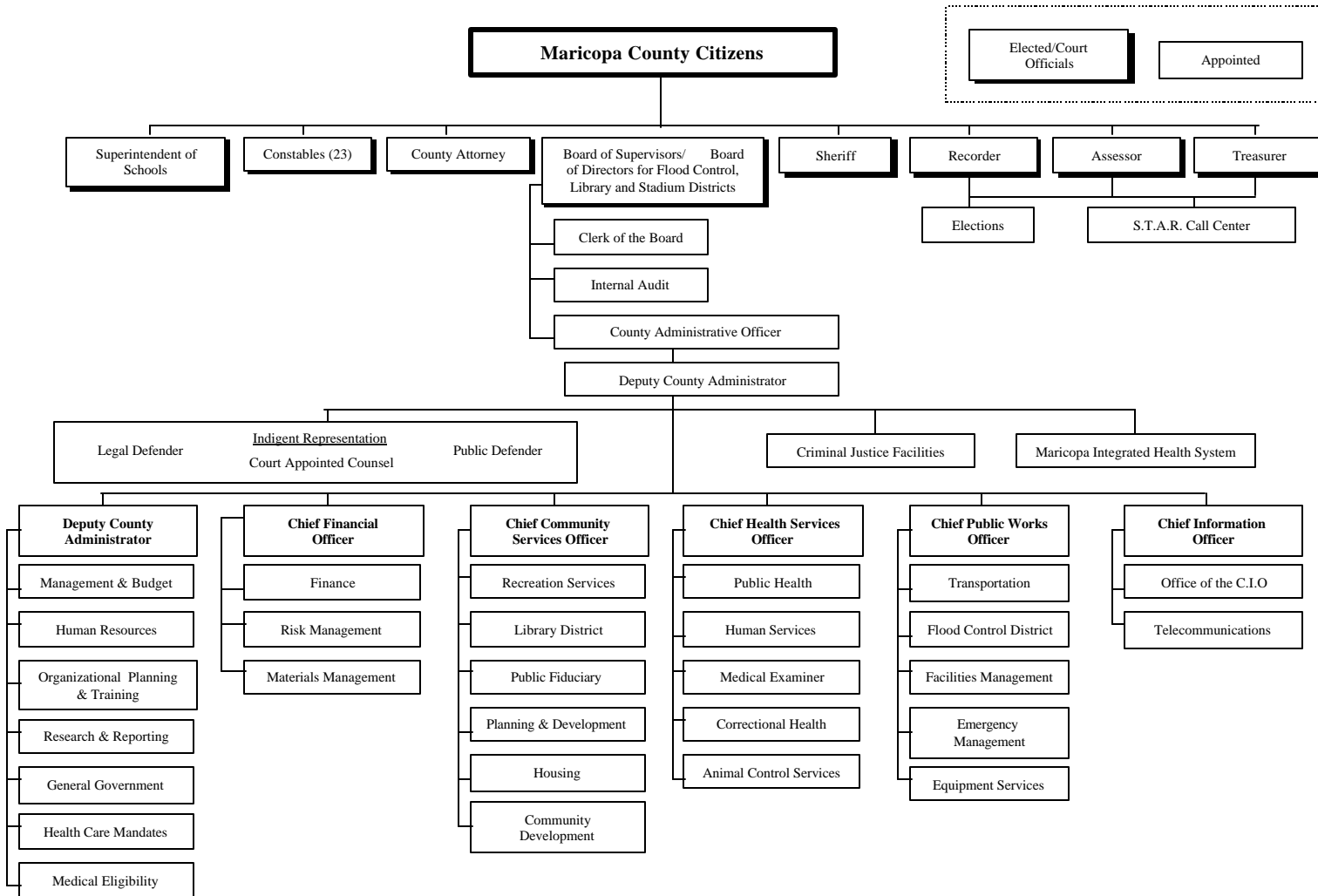
David R. Smith

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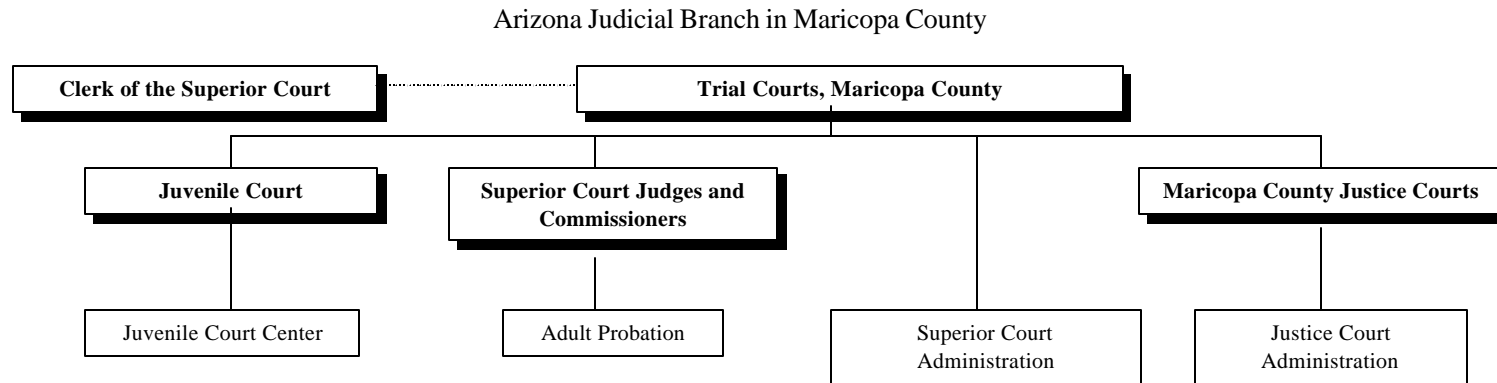
CHIEF FINANCIAL OFFICER

Tom Manos

Organizational Charts



Organizational Charts (Continued)



Office of the
County Administrative Officer



Financial Resources
Management

October 20, 2000

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, 2000. 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 and 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 section*. 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, and the combining statements for all funds and account groups. The Statistical Section includes various schedules and information regarding the finances, economics 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 ranks first in the nation for population change since April 1990, making it the fastest growing county in the nation with a population over 2.9 million. Maricopa County is also the 4th largest county in the nation in terms of population. More than half of the state of Arizona's population resides in Maricopa County.

Maricopa County is located in the central portion of the state with 9,222 square miles - which includes 98 square miles of water - making it the 14th largest county in the United States. It is also home to the nation's largest regional park system measuring over 115,000 acres.

Maricopa County's main economic sectors include *services, trade and manufacturing*. According to the Arizona Department of Economic Security and U.S. Department of Labor Statistics, high-tech manufacturing employment in 1999 as a percent of total manufacturing employment in Maricopa County was 41.8% versus the United States average of 14.0%. Maricopa County has been very successful in attracting high-tech manufacturing employment. The March 22, 1999 *Computer World* magazine named Maricopa County (Phoenix metro area) one of the nation's top hiring locations for information technology jobs. Service industries, construction and high-tech manufacturing pushed Arizona to the top spot in the nation for job growth during the first half of 2000. Arizona produced 100,100 new jobs during the sixth-month period, giving the state more than 2.2 million jobs overall. Arizona produced 4.7 percent more nonagricultural jobs early this year compared to the same period in 1999, according to the Western Blue Chip Economic Forecast, a survey of economists compiled by Bank One and Arizona State University.

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 36% from 2.1 to 2.9 million. Maricopa County is growing faster than any other county in the country according to the U.S. Bureau of the Census. Figures from the U.S. Department of Commerce Bureau of Economic Analysis (BEA) rank Arizona first among all 50 states in growth in real gross state product (GSP) – an inflation-adjusted measure of "value added" in production. Based on figures from 1992 (the first year of recovery from the recession of 1990-91) through 1998 (the latest year for which GSP estimates are available), real GSP in Arizona grew 7.5% compared to 3.9% nationally. According to the BEA, strength in high-tech manufacturing and in business services - two industries identified with the New Economy – contributed to the rapid growth.

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) 2000-01. This marks the second year in a row that the property tax rate has experienced a decrease. Previously, the overall tax rate for Maricopa County of \$1.6475 per \$100 of assessed valuation had been held flat for the last eight years. In FY 1999-00, the overall tax rate was reduced by 2.27 cents. For FY 2000-01, the tax rate will be reduced by an additional 5.0 cents to \$1.5748.

Major Initiatives for Fiscal Year 1999-00

Managing for Results

Maricopa County's Managing for Results initiative establishes a framework that integrates planning, budgeting, reporting, evaluating and decision making. Managing for Results means that the entire organization, its management system, its employees and the organizational culture are focused on achieving results for the customer. This initiative establishes the requirements and process to fulfill the County's Mission and Vision of accountability to its citizens.

Maricopa County's accomplishments in Managing for Results over this past year have been significant. A Managing for Results System has been created including a standardized strategic planning process and a detailed "how to" Resource Guide. Every department/agency has a trained strategic coordinator to support the development and maintenance of a strategic plan. The Board of Supervisors has adopted a Managing for Results policy establishing this initiative as a part of the budget process.

Human Resources Management

With a growing economy and low unemployment, Human Resources was focused on recruitment and retention strategies. Over 35,000 employment applications were processed to fill 6,300 positions. In addition to posting these jobs on the County's web site, we were successful in recruiting from other web sites. Strategies were developed to recruit hard-to-fill positions at professional conferences.

Employee Benefits also experienced the challenges of the marketplace with health and dental insurance carriers. Our consumption continued to be higher than premiums paid. In order to moderate the premium increases, the health plans were modified to provide more choices at varying costs. To offset cost increases in the dental plans, the decision was made to self-insure one of the two dental plans, effective January 1, 2001.

County employees continued to see their salaries more competitive with the local market. During this third year of a broadbanding strategy, 14,000 salary advancements were processed for equity, merit or position changes.

Comprehensive Master Space Planning

During Fiscal Year 1999-00, the Maricopa County Management Team developed a master space plan for Maricopa County, which will cost-effectively handle county space needs to the year 2020. Department directors considered what programs and services will be delivered and how they will be delivered. They determined how these programs will be staffed and where they will be located. Master space plans were developed for downtown Phoenix, Maricopa Integrated Health Systems, and the Durango complex. Based on the results of the 2020 master space planning, long-range strategies have been developed. One of the recommendations of the 2020 master space plan was to develop a series of satellite service centers to provide County services, including judicial services, closer to the citizens of Maricopa County. A consultant was selected to further develop that concept and specific site recommendations will be submitted prior to the end of 2000. Site acquisition and design could begin on two sites in 2001.

The County took a major leap forward in implementing the 2020 master space plan by selecting an architect to design the Plaza de Maricopa, a customer service center for downtown Phoenix, to permit moving several departments from rental space into owned space and to increase the convenience of one-stop service. The project is scheduled for completion by late 2003. Construction began on a parking structure and customer service center for the Clerk of the Superior Court located on Jackson Street; this project is scheduled for completion in early 2001. Another result of the County's space planning endeavors was the establishment of a Facilities Review Committee by the Board of Supervisors to review all construction projects over \$150,000 and all new office space leases.

Comprehensive Capital Improvement Program

To further address the County's planning needs, a comprehensive five-year capital improvement program has been developed. The plan will be financed through selling debt at competitive rates and a structured repayment schedule that aligns with the County's current budget and forecasted resources. General Fund projects that will be undertaken in fiscal year 2000-01 include: a Medical Examiner building, a Public Health facility, planning for a downtown administration building, justice court co-location, land acquisition, and the purchase of existing buildings to replace leased space or antiquated existing County-owned buildings.

Jail and Detention Facilities

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 (Proposition 400 - jail tax initiative). 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. A programming study based on the Jail Master Plan was finalized in July 1999, which identified specific facility and budget requirements. The following are the major Capital Improvement Projects:

- 4th Avenue Jail: This new downtown jail facility will house 1,360 pre-trial maximum-security inmates. It is a mid-rise building designed to be architecturally compatible with existing buildings in the area. An underground tunnel will be constructed to connect this facility to the existing tunnel system between Madison Street Jail, First Avenue Jail, and Superior Courts. Construction will begin in the summer 2001 and be completed by the end of 2003.
- Jackson Street Garage: This design/build pilot project is currently underway. It is expected to accommodate 1,800 vehicles, 800 of which are programmed for use of the new 4th Avenue Jail. The Clerk of the Court Service Center will also be housed at this site. This project is funded from a combination of General Fund and Jail Tax revenues. A contract has been awarded and construction will be completed by May 2001.
- Lower Buckeye Jail: This campus totals 805,000 square feet. It will provide over 1,800 beds for maximum, medium, and minimum-security adults, remanded juveniles, a psychiatric unit, and an infirmary. Administrative support offices for jail command and Correctional Health Services are also housed in this facility. This project will additionally provide central services for the entire system. These services include a food factory, central warehouse, central laundry, video visitation, inmate education, and library. Central Services construction will begin in early 2001 and be completed by summer 2002. Construction of the detention portion of the project will begin late spring 2001 and complete early summer, 2003.

- Juvenile Detention and Courts: 220 new detention beds will be added at the Durango Complex, with ancillary support services such as education, visitation, recreation, intake, medical, and administration. A 48-bed residential treatment facility and a new 12-court Juvenile Courthouse, with support space for Juvenile Court Administration, Clerk of the Superior Court, County Attorney, Public Defender, and Probation will also be added. At the Southeast Facility in Mesa, 120 beds will be added, with one courtroom addition, and a parking structure for 400 spaces. Construction for all juvenile projects will be completed by late 2003.

Maricopa Integrated Health System

During fiscal year 1999-00, Maricopa Integrated Health System (MIHS), under the leadership of Quorum Health Resources, Inc. reported \$18.1 million in net income, which is a \$3.4 million increase over the previous year. For the third year in a row, MIHS did not require an additional County General Fund year-end deficit subsidy. The County will continue to improve the financial management and customer satisfaction of the County health system. Ongoing efforts will be made in deciding the best strategic option for the long-term direction of the health care system.

Procurement Practices

During Fiscal year 1999-00, 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. These revisions will allow for a more efficient procurement process for contracts with County vendors.

Year 2000 Results

Maricopa County has worked on Year 2000 Preparedness and Compliance issues since 1996, when the first project leader was selected to commence research. The preparedness program was one of the largest efforts undertaken by Maricopa County; all 54 County departments and agencies were involved. The Y2K effort was separated into three distinct areas: information technology, embedded systems, and the supply chain. The overall effort dealt with the correct handling and processing of dates. Major activities included planning, inventory, scope review, analysis, remediation, testing, implementation, contingency planning and documentation. With the conclusion of the preparedness activities, each department/agency reaching Y2K compliance submitted a Certificate of Compliance indicating Year 2000 Readiness. Overall County compliance was 99.80%, with a total County expenditure of \$12,346,000. The 1999 year-end rollover (December 31, 1999) and the leap-year rollover (February 29, 2000) were completed with neither major outages nor interruption to business. County agencies were encouraged to maintain their aggressive posture for disaster preparedness and contingency planning.

For the Future...

Managing for Results

During 2000-01, efforts will continue on the Maricopa County's Managing for Results initiative. To fully integrate Managing for Results there is a great deal of work in progress including: a complete redesign of the budget/accounting structure in order to capture costs at the activity level; a redesign of the performance management system standardizing the system and aligning every employee to activity results; development of a comprehensive data collection and reporting system and an enhanced performance audit function.

In addition, Maricopa County continues to assess 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.

Human Resources Management

In order to be an active partner in the Managing for Results culture, Human Resources (HR) has redefined its mission to state "to provide leadership and human resources systems and programs to officials, departments and agencies so that they can achieve their business results." The strategic goals are a mandate for change:

- By June 2002, internal customers will report that HR services and delivery methods have been redefined and redesigned so that they meet the emerging business needs of their department/agency.
- By 2003, HR will have implemented a responsive, flexible and competitive total compensation and benefits program, managed within available resources, so that the number of employees leaving voluntarily is reduced.

The Human Resources Department will demonstrate corporate leadership through performance consulting and innovative transactional support as indicated by results achieved, customer reporting and active partnership in department and strategic planning.

Comprehensive Master Space Planning, Comprehensive Capital Improvement Program, Jail and Detention Facilities, and Maricopa Integrated Health System

Ongoing efforts in each of these areas will remain a strategic goal for Maricopa County for Fiscal Year 2000-01. In addition, several new initiatives will be focused on during Fiscal Year 2000-01. Narrative on some of these initiatives follows:

Criminal Justice System

As one of the largest segments of County operations, the Justice and Law Enforcement arena has significant commitments to enhancing case processing. These efforts strive to resolve cases expeditiously to ensure the efficient administration of justice. In turn, this helps lessen the growth in the jail population, and maximizes staff and other resources throughout the system. The County will be working towards proposing and securing enactment of all possible efficiency improvements in the criminal justice system. This will include development of the integrated justice information system, an improved audit function, and performance goals and measures for the entire criminal justice system. Additional major strategies dealing with improving the justice and law enforcement system include: expand juvenile and adult jail capacity and provide

related facilities (Proposition 400 - jail tax initiative); develop regional centers for courts not-of-record and/or reduce transports to justice of the peace courts; implement differentiated case management; eliminate unnecessary court proceedings; consolidate criminal divisions to a common location; expand pretrial release supervision; enhance substance abuse evaluation and programming; expand drug court; and expand community based programs for juveniles.

Electronic Procurement

Maricopa County has undertaken an initiative to study the potential for implementing an electronic procurement system by July 1, 2001. With the assistance of a contract consultant, statutory authority, policies, procedures and process are being analyzed and mapped to assist in making changes to increase procurement effectiveness and reduce transaction costs. The consultant will make a recommendation on the viability of implementing an electronic procurement system by December 2000 based on the availability of applications that will fulfill the County's identified needs. In conjunction with this initiative, the Director of Materials Management has been appointed by the President of the Arizona State Senate as a representative on the Procurement Reform Study Committee created by Senate Bill 1406. This committee is tasked with reviewing current procurement statutory authority and making recommendations to increase the efficiency and effectiveness of government procurement. These recommendations are to take into consideration changes in the marketplace and technology. The committee's recommendations are to be completed by December of 2000.

Medical Eligibility and Health Care Mandates

During Fiscal Year 2000-01, the County will continue to work towards implementing management changes to the Departments of Medical Eligibility and Health Care Mandates to comply with all AHCCCS requirements, eliminate sanctions, improve productivity, upgrade technology, and maximize non-litigation resolution of health care providers. Specific goals of the Departments include: complete a strategic plan with assistance from performance consultants; reduce financial liability by improving timeliness of hospital determinations and determining eligibility prior to client entry into the health care system; evaluate, develop, and/or procure improved electronic systems; assist with legislative relief solutions; establish, maintain, and enhance partnerships with external customers, e.g. AHCCCS, DES, medical providers; initiate a unit cost study; develop and implement a plan for consolidation of community eligibility sites - plan should also address enhancing outreach initiatives; re-engineer the eligibility work flow processes to improve the timeliness and accuracy of determinations - share best practices among all sites; and continue to reduce or eliminate the error rate sanctions by improving quality initiatives.

Tobacco Settlement Funds

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.

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 1999-00.

2000 National Association of Counties (NACO) Achievement Award Winners:

Department	Program Title
Assessor	Notice of Valuation Video
Attorney	Victim Notification System
Clerk of the Court	Family Ties and Knots
Finance & Internal Audit	Self-Assessment Workshop for Employees with Cash Handling Responsibilities
Materials Management	Contract Monitoring Program
Human Services	Medical & Dental Health Project
Human Services	Dress for Success
Parks & Recreation	Inter-Government Cooperation for San Tan Regional Park
Parks & Recreation	Public/Private Partnership for Estrella Mountain Regional Park and Phoenix International Raceway

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. In addition, the organizations of Mothers Against Drunk Drivers and Parents of Murdered Children recognized the County Attorney's Office, Victim Witness Division for Outstanding Community Service for their efforts during 1999-00.

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.

The County's Information Technology Department earned the Dell Computer Corporation's Best Practices Award. This award highlighted the Department's service and use of technology in both the Recorder and Election Departments using technology to process early voting and document images – Vote-By-Mail. The new, faster storage system implemented allowed the county to process 195,000 ballots in a record 72 hours, compared to several weeks for a much lower number of ballots in the 1996 election. The County experienced an increase of 400 percent in the vote-by-mail program between 1996 and 1998. Early voting helped boost overall voter turnout to 44 percent for the 1998 elections, compared to the national average of 36 percent. In addition to being considered a best practice in the technology arena the system has received prestigious recognition nationally. During April 2000, The Year 2000 Computerworld Smithsonian Collection was formally presented to the Smithsonian's National Museum of American History,

and the Maricopa County Elections Department's Vote-By-Mail officially became a part of that Permanent Research Collection on Information Technology.

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.

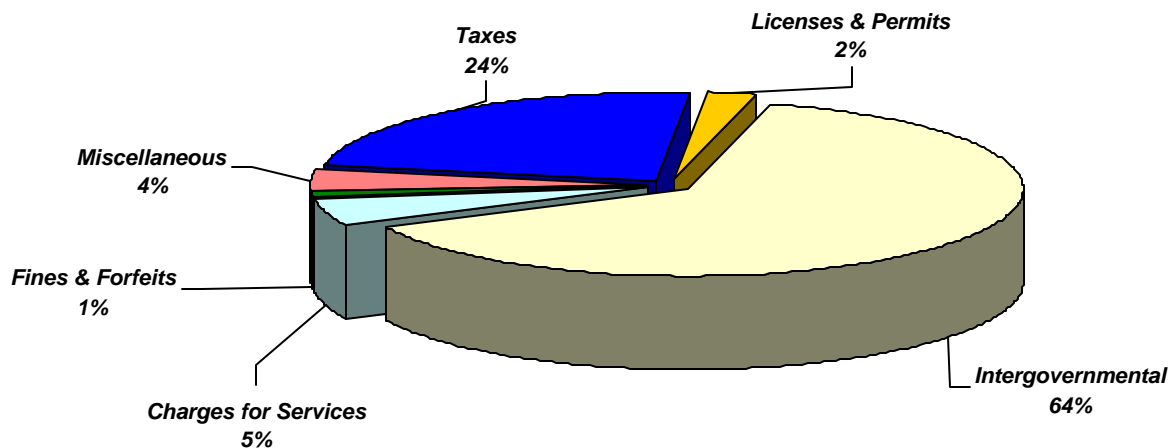
General Government Functions

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.

GOVERNMENTAL REVENUE SOURCES

The amounts of governmental fund revenues from various sources for the fiscal years 1999-00 and 1998-99 are shown below (in thousands):

Revenue Sources	Amount		Increase	Percent of Total	
	2000	1999		2000	1999
Taxes	\$ 296,029	\$273,423	\$ 22,606	24%	26%
Licenses & Permits	22,187	17,068	5,119	2	2
Intergovernmental	783,238	659,409	123,829	64	62
Charges for Services	62,026	57,288	4,738	5	5
Fines & Forfeits	14,583	13,427	1,156	1	1
Miscellaneous	49,295	46,279	3,016	4	4
Total	\$1,227,358	\$1,066,894	\$ 160,464	100%	100%



During Fiscal Year 1999-00, the County experienced an increase in governmental revenues from the previous year of \$160.5 million, a 15.0 percent increase. The main source of this increase is Intergovernmental revenue. The following narrative will provide information regarding the year to year change for each revenue source.

Taxes

Assessed Valuations:

The primary valuation in 1999 increased by 9 percent to \$17.5 billion and the secondary valuation increased by 11.1 percent to \$18.7 billion when compared to the previous year. The secondary valuation is a more accurate indicator of market conditions since increases in the primary valuation are controlled by State Statute.

Property Tax Collections:

Current tax collections were 96.9 percent of the levy, increasing .2 percent from the previous year. Total property tax collections were \$277.5 million, approximately \$21.5 million more than the previous year, due to an increase of \$22.4 million in the levy. Historically, collections against the year's levy have been approximately 95.8 percent, based on the last 10 years. The balance of the tax revenue source is comprised of in lieu taxes and penalties and interest on past due taxes. In lieu taxes include the Salt River Project contributions and in lieu taxes from various governmental entities. In lieu taxes declined \$117,075 from the previous year to 8.9 million. Penalties and interest increased \$1.4 million from the previous year to \$9.8 million.

Licenses & Permits

Fees levied for licenses and permits as authorized by Arizona Revised Statutes include environmental permits (\$6.6 million), building safety permits (\$5.8 million), air pollution permits (\$4.4 million), animal licenses (\$3.2 million), and others. Licenses and permits increased by \$5.1 million compared to the previous year due in part to a \$3.2 million increase in building safety permits.

Intergovernmental

Major items included in intergovernmental revenue during fiscal year 1999-00 are sales tax (\$309.7 million), Jail Tax (\$92.0 million), vehicle license tax (\$94.4 million), highway user revenue (\$77.3 million), and Federal and State grants. The major factor driving the increase in intergovernmental revenues (\$123.8 million), is the \$50.5 million increase in Jail Tax which went into effect on January 1, 1999. It is being used to fund the construction and operation of adult and juvenile detention facilities within Maricopa County. The remainder of the increase in Intergovernmental revenue can be attributed to the population increases within the State of Arizona and Maricopa County.

Sales Tax:

The State collects transaction privilege taxes (sales tax) on nearly 20 types of business activities. A portion of each of these taxes is allocated to a pool for distribution to cities, counties and the State. Of this pool, 40.5 percent is allocated to Arizona counties. This allocation is based on a statutory formula that utilizes a county's population, assessed value and location of actual sales tax receipts compared to the total of all of these for all counties. Sales tax increased 10.4 percent over the previous year.

Jail Tax:

The County assesses a 0.2 per cent Jail Tax on all transactions subject to the State Transaction Privilege Tax to fund the construction and operation of adult and juvenile detention facilities. This tax became effective January 1, 1999. Total collections of this tax increased from \$41,480,614 in fiscal year 1998-99 to \$91,984,716 in fiscal year 1999-00.

Vehicle License Tax:

The State assesses vehicle license tax annually on all vehicles. The County distributes 50 percent of vehicle license tax received from the State to incorporated cities and towns and retains the remaining amount in the General Fund. The distribution to the cities and towns is based upon relative population. Vehicle license tax increased 16.5 percent over the previous fiscal year.

Highway User Fee:

The State levies a gas (highway user) tax on motor fuel sold within the State. The primary purpose of the gas tax is to fund the construction and maintenance of streets and highways. Of the gas tax revenues collected, 20 percent is allocated to counties based upon fuel sales and estimated consumption. Highway user revenue increased 6.8 percent versus the previous fiscal year.

Charges for Services

County customers are charged for service provided based upon the cost of providing the service. In fiscal year 1999-00, major items in this category included court fees (\$10.7 million), recording fees (\$10.6 million), probation service fees (\$6.1 million), street lighting assessments (\$4.6 million), car rental surcharge (\$5.7 million) and special law enforcement (\$2.8 million). The total fiscal year 1999-00 charges for services increased \$4.7 million or 8.3% mainly due to population growth.

Fines & Forfeits

The County assesses fines and forfeits in areas in which it is responsible for enforcing laws and codes. Included in the \$14.6 million is a total of \$9.7 million in fines and forfeits collected by the Justice Courts for traffic and misdemeanor fines. In addition, the Superior Court collected \$1.6 million in fines. Fiscal year 1999-00 experienced a \$1.2 million increase over the previous year primarily attributable to the Justice Courts.

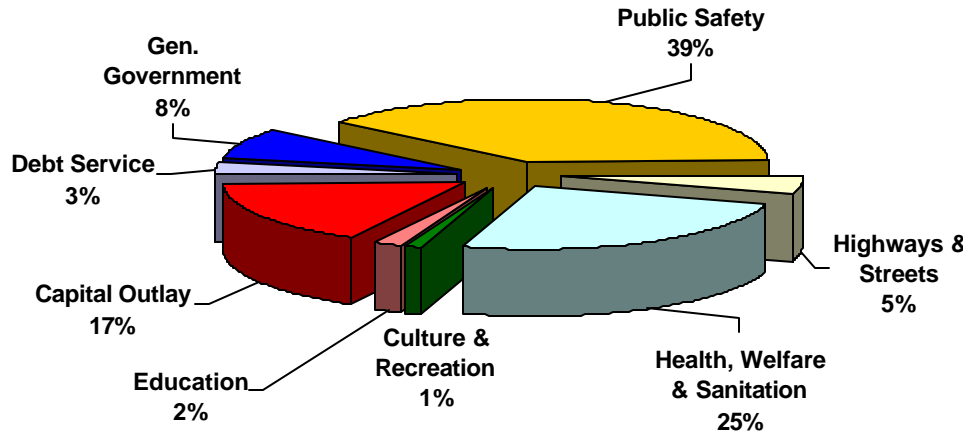
Miscellaneous

Major items in the \$49.3 million of miscellaneous revenues include interest income of \$20.7 million, sales at the Sheriff's Inmate Canteen of \$7.8 million, \$3.7 million of Bank One BallPark Operations revenue and Flood Control land sales of \$2.1 million.

GOVERNMENTAL EXPENDITURES BY FUNCTION

The amount of expenditures by function for fiscal years 1999-00 and 1998-99 are shown below (in thousands):

<u>Function</u>	<u>Amount</u>		<u>Increase</u>	<u>Percent of Total</u>	
	<u>2000</u>	<u>1999</u>	<u>(Decrease)</u>	<u>2000</u>	<u>1999</u>
General Government	\$ 91,629	\$ 92,527	\$ (898)	8%	9%
Public Safety	422,454	364,824	57,630	39	34
Highways & Streets	55,450	52,048	3,402	5	5
Health, Welfare and Sanitation	278,987	353,141	(74,154)	25	33
Culture & Recreation	15,302	13,339	1,963	1	1
Education	17,854	13,627	4,227	2	1
Capital Outlay	181,401	149,600	31,801	17	14
Debt Service	31,717	33,085	(1,368)	3	3
Totals	\$1,094,794	\$1,072,191	\$ 22,603	100%	100%



Expenditures for governmental fund types increased by \$22.6 million or 2.1% from the prior year. The following narrative will provide information regarding the year to year change for each expenditure function.

General Government

During fiscal year 1999-00, General Government expenditures decreased minimally from the previous year (\$0.9 million). Some of the most significant expenditures within General Government are for Facilities Management (\$19.3 million), County Assessor (\$13.7 million), Elections (\$6.0 million), Information Technology (\$4.6 million), Treasurer (\$3.1 million), and Human Resources (\$2.5 million). In addition, General Government absorbs centrally paid costs for telecommunications (\$5.9 million) and risk management (\$6.0 million).

Public Safety

The major factors for the increase in Public Safety of \$57.6 million during fiscal year 1999-00, were the increases in the Sheriff's Office (\$11.4 million), Flood Control District (\$10.1 million), Indigent Representation (\$8.1 million), County Attorney's Office (\$4.7 million), the Courts (\$13.9 million) and various Special Revenue Grants (\$6.0 million).

The increase in the Sheriff's Office, County Attorney's Office and Indigent Representation was mainly due to increases in salaries. The increase in the Flood Control District expenditures is due to a significant increase in participatory agreements for capital projects with municipalities within the County. The increase in Special Revenue Grants was due to increased federal funding.

Highways & Streets

The increase in Highways and Streets for fiscal year 1999-00 of \$3.4 million occurred within the Transportation Fund. This increase of 5 percent in expenditures coincides with the 6.8 percent increase in Highway user revenue versus the previous fiscal year.

Health, Welfare & Sanitation

Expenditures in Health, Welfare and Sanitation decreased by \$74.1 million from the prior year. This decrease can be attributed to the treatment of the transaction for the Disproportionate Share Program. In the previous year the County's payment to the State for the Disproportionate Share Program was recorded and presented as a Health, Welfare and Sanitation expenditure. For fiscal year 1999-00, this transaction has been recorded net of proceeds from the Disproportionate Share Program, resulting in a \$77.0 million reduction in expenditures from the prior year.

Culture & Recreation

Expenditures in Culture and Recreation increased approximately \$2.0 million during fiscal year 1999-00. The majority of this increase is attributable to the \$1.6 million increase in expenditures for the Library District for the annual cost of the operation of the Southeast Regional Library.

Education

The majority of the increase of \$4.2 million in Education during fiscal year 1999-00 was due to a \$3.0 million increase in expenditures in Regional School District 509 (Thomas J. Pappas School for Homeless Children).

Capital Outlay

Capital Outlay increased \$32.2 million to \$181.4 million during fiscal year 1999-00. The most significant increases occurred in Flood Control, (\$14.9 million), due to more available funding, and in Jail Construction, (\$14.8 million), due to planning related to the new jail and detention facilities.

Debt Service

The decrease of \$1.4 million in Debt Service expenditures compared to the previous year is primarily due to a decrease in principal and interest payments related to the Stadium District Bonds.

Governmental Fund Balance

Fund balance reflects the excess of revenues over expenditures and other changes in financial reserves. For fiscal year 1999-00 total fund balance for the all governmental funds increased \$129.6 million to end the year at \$461.8 million.

Proprietary Operations

The County's five enterprise funds provide healthcare and solid waste disposal services. Combined Enterprise Funds total fund equity increased from \$98.2 million in 1999 to \$116.3 million in 2000, a 18.4 percent increase. With the exception of the Medical Center, which received a payment from the General Fund for their teaching program of \$3,547,896, 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.

The Combined Internal Service Funds total fund deficit improved minimally from \$15.6 million in 1999 to \$15.2 million in 2000. Total fund equity is in a deficit position due to management's decision to not fully fund the liability for incurred but not reported claims in the Risk Management Fund.

Debt Administration

Maricopa County received rating upgrades from Fitch IBCA (AA) and Moody's Investors Service in May of 2000 (Aa3). Moody's Investors Service Press Release dated May 26, 2000, states that the bond upgrade "reflects improvement in the county's financial position, due to the continuation of conservative fiscal strategies and the elimination of non-service support of the county hospital". The Aa3 rating also reflects the county's large and diverse economic base, which continues to experience significant growth, and the county's low debt position." The upgrade from Moody's Investors Services follows an upgraded debt rating for Maricopa County's general obligation bonds from Moody's Investors Services from A2 to A1 in November 1998. Outstanding general obligation bonds at June 30, 2000, totaled \$79,595,000.

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, 2000, and 1999 was as follows.

	<u>June 30, 2000</u>	<u>June 30, 1999</u>
Net Direct Bonded Debt (in	\$ 79,595	\$ 98,670
Net Direct Bonded Debt per capita	\$ 27.64	\$ 35.16
Ratio of Net Direct Bonded Debt to Secondary Assessed Valuation	.43%	.59%

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 2000 was 5.23%.

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 per occurrence of general and auto liability, \$1,000,000 per occurrence of medical malpractice, and \$250,000 per occurrence 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, 2000, 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.

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 to limit future increases in spending to adjustments for inflation, deflation and population growth of the County. The Constitution also limits the amount of revenues that may be generated from property taxes. A two-percent plus new construction annual increase is the maximum allowed by law unless special voter approval is obtained.

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, 1999. This was the eleventh consecutive year that the government has achieved this prestigious award. In order to be awarded a Certificate of Achievement, a government must publish an easily readable and efficiently organized comprehensive annual financial report. This report satisfied both generally accepted accounting principles and applicable legal requirements.

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

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

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, 1999

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

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FINANCIAL SECTION

Independent Auditors' Report

Audit Committee Letter

General Purpose Financial Statements

General Purpose Financial Statements - Notes

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

Back of Financial Section - Insert



DEBRA K. DAVENPORT, CPA
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, 2000, 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 \$5,745,327, \$3,032,761, \$10,483,728, and \$355,304,880 of the Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and the General Fixed Assets Account Group, respectively, as of June 30, 2000; total revenues and other financing sources of \$9,589,230, \$5,493,194, and \$3,480,814 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 \$55,929,259 of the General Long-Term Debt Account Group as of June 30, 2000. 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, 2000, 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. 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. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be read in conjunction with this report in considering the results of our audit.

Debbie Davenport
Auditor General

October 12, 2000



Citizen's Audit Advisory Committee

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

June 30, 2000

The Honorable Maricopa County Board of Supervisors

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

Composition of the Committee

The membership of the committee shall consist of five voting members and three non-voting members. The voting members shall be board of supervisor appointees from the public and shall serve two-year terms. The non-voting members shall be the county's chief financial officer, the county attorney 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 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 1999 - 2000)

The following duties were performed by the Citizen's Audit Advisory 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.
- Enhanced the communication between the internal and external auditors.
- Met six times during the fiscal year, although the charter requires only four meetings.
- Coordinated and provided an oversight and review of an audit of the county's Internal Audit Department. The audit was performed by Zolondek, Strassels, Greene & Freed P.C., who reported findings directly to the committee.

Respectfully,

Richard J. Lozar, Chairman

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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.

BACK of General Purpose Financial Statement TAB

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Combined Balance Sheet

All Fund Types And Account Groups

As of June 30, 2000

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Cash in bank and on hand	\$ 86,139	\$ 12,571,822	\$	\$ 100
Cash and investments held by County Treasurer	25,375,011	133,873,493	24,573,067	149,663,844
Cash and investments held by trustee	7,596,720	102,309	1,641,603	9,241,341
Receivables (net of allowances for uncollectibles):				
Taxes	5,143,264	1,202,557	520,129	
Accounts				
Accrued interest	2,021,895	1,428,798		1,159,189
Special assessments			823,040	
Due from other funds	75,378,475	944,339	2,982	
Due from other governmental units	74,150,888	71,646,247		39,624
Inventory of supplies	2,121,165	868,650		
Prepays				
Miscellaneous	380,964	2,254,922		1,140,476
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>\$ 192,254,521</u>	<u>\$ 224,893,137</u>	<u>\$ 27,560,821</u>	<u>\$ 161,244,574</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Vouchers payable	\$ 13,832,631	\$ 35,255,105	\$	\$ 4,433,263
Employee compensation	7,371,495	5,959,979		11,210
Accrued liabilities	1,538,352	5,130,696		450
Due to other funds		10,287,094		2,268
Due to other governmental units	4,816,133	7,784,847		
Deferred revenue	3,891,255	14,795,861	1,142,448	
Deposits held for other parties		1,643,213		
Interest payable			4,180,426	
General obligation bonds payable			20,315,000	
Stadium District revenue bonds payable			800,000	
Stadium District debt with governmental commitment			900,000	
Special assessment debt with governmental commitment			70,060	
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>31,449,866</u>	<u>80,856,795</u>	<u>27,407,934</u>	<u>4,447,191</u>
Equity and other credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings (deficits):				
Unreserved				
Fund balances:				
Reserved for inventory of supplies	2,121,165	868,650		
Reserved for capital lease expenditures	4,247,293			
Reserved for debt service			152,887	
Reserved for investment trust participants				
Unreserved	154,436,197	143,167,692		156,797,383
Total equity and other credits	<u>160,804,655</u>	<u>144,036,342</u>	<u>152,887</u>	<u>156,797,383</u>
Total liabilities, equity and other credits	<u>\$ 192,254,521</u>	<u>\$ 224,893,137</u>	<u>\$ 27,560,821</u>	<u>\$ 161,244,574</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, 2000
\$ 1,275	\$ 164,199	\$ 38,726,415	\$	\$	\$ 51,549,950
157,628,704	23,315,816	1,443,058,315			1,957,488,250
5,150,644	2,347,238				26,079,855
					6,865,950
30,965,149					30,965,149
735,598	240,747	14,096,367			19,682,594
					823,040
		659,935			76,985,731
2,340,219	19,342	115,394			148,311,714
2,927,317	1,724,817				7,641,949
2,413,430	652,255				3,065,685
3,944					3,780,306
152,497,557	9,084,036		1,023,841,892		1,185,423,485
(82,259,368)	(5,433,144)				(87,692,512)
				152,887	152,887
				271,250,733	271,250,733
<u>\$ 272,404,469</u>	<u>\$ 32,115,306</u>	<u>\$ 1,496,656,426</u>	<u>\$ 1,023,841,892</u>	<u>\$ 271,403,620</u>	<u>\$ 3,702,374,766</u>
\$ 16,903,410	\$ 1,910,558	\$ 349,904	\$	\$	\$ 72,684,871
4,838,759	576,330			27,084,256	45,842,029
18,869,549	1,090,112				26,629,159
62,955,407	543,030	3,197,932			76,985,731
3,288,904		11,176,915			27,066,799
		80,299,933			19,829,564
					81,943,146
					4,180,426
				79,595,000	99,910,000
				27,704,259	28,504,259
				28,225,000	29,125,000
				659,388	729,448
				95,975	95,975
				1,976,984	1,976,984
608,794				18,121,511	18,730,305
5,666,171				17,222,210	22,888,381
				70,719,037	70,719,037
<u>42,964,831</u>	<u>43,199,791</u>				<u>86,164,622</u>
<u>156,095,825</u>	<u>47,319,821</u>	<u>95,024,684</u>		<u>271,403,620</u>	<u>714,005,736</u>
93,468,652	19,632,407				113,101,059
			1,023,841,892		1,023,841,892
22,839,992	(34,836,922)				(11,996,930)
					2,989,815
					4,247,293
					152,887
		1,401,326,477			1,401,326,477
		305,265			454,706,537
<u>116,308,644</u>	<u>(15,204,515)</u>	<u>1,401,631,742</u>	<u>1,023,841,892</u>		<u>2,988,369,030</u>
<u>\$ 272,404,469</u>	<u>\$ 32,115,306</u>	<u>\$ 1,496,656,426</u>	<u>\$ 1,023,841,892</u>	<u>\$ 271,403,620</u>	<u>\$ 3,702,374,766</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, 2000**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUES				
Taxes	\$ 222,975,967	\$ 52,044,545	\$ 21,008,968	\$
Licenses and permits	271,025	21,915,996		
Intergovernmental	402,400,291	379,977,697		859,370
Charges for services	20,744,303	40,987,616	280,976	13,389
Fines and forfeits	10,871,790	3,711,582		
Miscellaneous	15,281,194	27,655,074	570,601	5,788,570
Total revenues	<u>672,544,570</u>	<u>526,292,510</u>	<u>21,860,545</u>	<u>6,661,329</u>
EXPENDITURES				
Current:				
General government	88,342,570	3,286,559		
Public safety	202,194,917	220,258,774		
Highways and streets		55,450,402		
Health, welfare and sanitation	186,759,849	92,227,337		
Culture and recreation	1,334,263	13,968,500		
Education	1,353,609	16,499,854		
Capital outlay	32,223,642	119,333,888		29,843,358
Debt service:				
Principal retirement			23,808,586	
Interest charges			7,908,121	
Total expenditures	<u>512,208,850</u>	<u>521,025,314</u>	<u>31,716,707</u>	<u>29,843,358</u>
Excess (deficiency) of revenues over expenditures	<u>160,335,720</u>	<u>5,267,196</u>	<u>(9,856,162)</u>	<u>(23,182,029)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	633,662	95,052,830	8,623,900	154,849,043
Operating transfers out	(151,792,199)	(116,701,994)		
Proceeds of capital leases	4,542,153			
Total other financing sources (uses)	<u>(146,616,384)</u>	<u>(21,649,164)</u>	<u>8,623,900</u>	<u>154,849,043</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>13,719,336</u>	<u>(16,381,968)</u>	<u>(1,232,262)</u>	<u>131,667,014</u>
Fund balances at beginning of year	145,038,481	160,600,449	1,385,149	25,130,369
Decrease in reserve for inventory of supplies	(199,549)	(182,139)		
Increase in reserve for capital lease expenditures	2,246,387			
Residual equity transfer in	34,121,505			
Residual equity transfer out	(34,121,505)			
Fund balances at end of year	<u>\$ 160,804,655</u>	<u>\$ 144,036,342</u>	<u>\$ 152,887</u>	<u>\$ 156,797,383</u>

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

FIDUCIARY FUND TYPE EXPENDABLE TRUST	TOTALS (MEMORANDUM ONLY) JUNE 30, 2000
\$	\$ 296,029,480
	22,187,021
	783,237,358
	62,026,284
	14,583,372
204,156	49,499,595
204,156	1,227,563,110
	91,629,129
	422,453,691
	55,450,402
35,000	279,022,186
10,680	15,313,443
	17,853,463
	181,400,888
	23,808,586
	7,908,121
45,680	1,094,839,909
158,476	132,723,201
	259,159,435
	(268,494,193)
	4,542,153
	(4,792,605)
158,476	127,930,596
	332,301,237
146,789	(381,688)
	2,246,387
	34,121,505
	(34,121,505)
\$ 305,265	\$ 462,096,532

**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, 2000**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES						
Taxes	\$ 222,351,740	\$ 222,975,967	\$ 624,227	\$ 53,117,699	\$ 52,044,545	\$ (1,073,154)
Licenses and permits	45,000	271,025	226,025	18,543,522	21,915,996	3,372,474
Intergovernmental	368,187,558	402,400,291	34,212,733	389,166,158	368,083,981	(21,082,177)
Charges for services	18,492,285	20,744,303	2,252,018	35,669,878	33,827,136	(1,842,742)
Fines and forfeits	9,970,000	10,871,790	901,790	1,485,800	3,711,582	2,225,782
Miscellaneous	12,905,483	15,281,194	2,375,711	20,269,974	26,304,439	6,034,465
Total revenues	<u>631,952,066</u>	<u>672,544,570</u>	<u>40,592,504</u>	<u>518,253,031</u>	<u>505,887,679</u>	<u>(12,365,352)</u>
EXPENDITURES						
Current:						
General government	128,706,892	95,197,616	33,509,276	4,974,487	3,285,621	1,688,866
Public safety	206,147,639	202,194,917	3,952,722	240,114,089	215,799,390	24,314,699
Highways and streets				42,942,854	55,450,402	(12,507,548)
Health, welfare and sanitation	256,678,300	242,255,649	14,422,651	108,744,801	92,227,337	16,517,464
Culture and recreation	1,336,056	1,334,263	1,793	14,137,483	13,439,124	698,359
Education	1,405,955	1,353,609	52,346			
Capital outlay	33,441,539	27,681,489	5,760,050	168,120,289	119,078,622	49,041,667
Debt service:						
Principal retirement						
Interest charges						
Total expenditures	<u>627,716,381</u>	<u>570,017,543</u>	<u>57,698,838</u>	<u>579,034,003</u>	<u>499,280,496</u>	<u>79,753,507</u>
Excess (deficiency) of revenues over expenditures	<u>4,235,685</u>	<u>102,527,027</u>	<u>98,291,342</u>	<u>(60,780,972)</u>	<u>6,607,183</u>	<u>67,388,155</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	62,689,415	62,984,508	295,093	88,890,845	95,052,830	6,161,985
Operating transfers out	(138,029,946)	(151,792,199)	(13,762,253)	(121,202,529)	(116,701,994)	4,500,535
Total other financing sources (uses)	<u>(75,340,531)</u>	<u>(88,807,691)</u>	<u>(13,467,160)</u>	<u>(32,311,684)</u>	<u>(21,649,164)</u>	<u>10,662,520</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(71,104,846)</u>	<u>13,719,336</u>	<u>84,824,182</u>	<u>(93,092,656)</u>	<u>(15,041,981)</u>	<u>78,050,675</u>
Fund balances at beginning of year	71,304,846	145,038,481	73,733,635	133,928,793	154,812,835	20,884,042
Increase (decrease) in reserve for inventory of supplies		(199,549)	(199,549)		(143,143)	(143,143)
Fund balances at end of year	<u>\$ 200,000</u>	<u>\$ 158,558,268</u>	<u>\$ 158,358,268</u>	<u>\$ 40,836,137</u>	<u>\$ 139,627,711</u>	<u>\$ 98,791,574</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
\$ 20,903,863	\$ 21,008,968	\$ 105,105				\$ 296,373,302	\$ 296,029,480	\$ (343,822)
						18,588,522	22,187,021	3,598,499
			8,186,000	859,370	(7,326,630)	765,539,716	771,343,642	5,803,926
						54,162,163	54,571,439	409,276
						11,455,800	14,583,372	3,127,572
400,000	570,601	170,601	2,350,000	5,748,233	3,398,233	35,925,457	47,904,467	11,979,010
21,303,863	21,579,569	275,706	10,536,000	6,607,603	(3,928,397)	1,182,044,960	1,206,619,421	24,574,461
						133,681,379	98,483,237	35,198,142
						446,261,728	417,994,307	28,267,421
						42,942,854	55,450,402	(12,507,548)
						365,423,101	334,482,986	30,940,115
						15,473,539	14,773,387	700,152
						1,405,955	1,353,609	52,346
			96,248,115	29,843,358	66,404,757	297,809,943	176,603,469	121,206,474
22,015,000	23,600,426	(1,585,426)				22,015,000	23,600,426	(1,585,426)
9,428,470	7,843,043	1,585,427				9,428,470	7,843,043	1,585,427
31,443,470	31,443,469	1	96,248,115	29,843,358	66,404,757	1,334,441,969	1,130,584,866	203,857,103
(10,139,607)	(9,863,900)	275,707	(85,712,115)	(23,235,755)	62,476,360	(152,397,009)	76,034,555	228,431,564
7,534,746	8,623,900	1,089,154	154,931,875	154,849,043	(82,832)	314,046,881	321,510,281	7,463,400
						(259,232,475)	(268,494,193)	(9,261,718)
7,534,746	8,623,900	1,089,154	154,931,875	154,849,043	(82,832)	54,814,406	53,016,088	(1,798,318)
(2,604,861)	(1,240,000)	1,364,861	69,219,760	131,613,288	62,393,528	(97,582,603)	129,050,643	226,633,246
2,548,314	1,240,000	(1,308,314)	25,370,624	24,912,935	(457,689)	233,152,577	326,004,251	92,851,674
							(342,692)	(342,692)
\$ (56,547)	\$	\$ 56,547	\$ 94,590,384	\$ 156,526,223	\$ 61,935,839	\$ 135,569,974	\$ 454,712,202	\$ 319,142,228

**Combined Statement Of Revenues, Expenses
And Changes In Fund Equity
All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2000**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	JUNE 30, 2000
<u>OPERATING REVENUES</u>			
Net patient service revenue	\$ 157,286,802	\$	\$ 157,286,802
Charges for services	387,932,964	87,758,508	475,691,472
Other	15,645,453	392,504	16,037,957
Total operating revenues	<u>560,865,219</u>	<u>88,151,012</u>	<u>649,016,231</u>
<u>OPERATING EXPENSES</u>			
Personal services	109,481,192	6,628,033	116,109,225
Supplies	35,681,804	6,408,788	42,090,592
Medical services	356,683,727		356,683,727
Other services	37,989,771	3,670,501	41,660,272
Legal		5,515,301	5,515,301
Insurance	342,569	54,305,170	54,647,739
Leases and rentals	3,306,914	1,144,824	4,451,738
Repairs and maintenance	2,489,754	3,346,329	5,836,083
Travel and transportation	428	97,435	97,863
Utilities	3,720,252	4,299,278	8,019,530
Depreciation	8,166,068	578,926	8,744,994
Miscellaneous	4,945,592	1,435,199	6,380,791
Total operating expenses	<u>562,808,071</u>	<u>87,429,784</u>	<u>650,237,855</u>
Operating income (loss)	(1,942,852)	721,228	(1,221,624)
<u>NON-OPERATING REVENUES (EXPENSES)</u>			
Grant revenues	5,073,775	46,832	5,120,607
Interest income	8,341,509	1,033,844	9,375,353
Interest expense	(2,669,572)	(20,902)	(2,690,474)
Loss on disposal of fixed assets	(12,884)	(370,675)	(383,559)
Net non-operating revenues	<u>10,732,828</u>	<u>689,099</u>	<u>11,421,927</u>
Net income before operating transfers	8,789,976	1,410,327	10,200,303
<u>OPERATING TRANSFERS</u>			
Transfers in	10,824,101		10,824,101
Transfers out	(1,489,343)		(1,489,343)
Net income (loss)	<u>18,124,734</u>	<u>1,410,327</u>	<u>19,535,061</u>
Fund equities (deficit) at beginning of year – as restated	98,183,910	(15,562,347)	82,621,563
<u>OTHER CHANGES IN FUND EQUITIES</u>			
Net residual equity transfers	(34,121,505)		(34,121,505)
Increase in contributed capital	34,121,505		34,121,505
Transfer to General Fixed Assets Account Group		(1,052,495)	(1,052,495)
Fund equities (deficits) at end of year	<u>\$ 116,308,644</u>	<u>\$ (15,204,515)</u>	<u>\$ 101,104,129</u>

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, 2000

	PROPRIETARY FUND TYPES		TOTALS
	ENTERPRISE	INTERNAL SERVICE	(MEMORANDUM ONLY) JUNE 30, 2000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (1,942,852)	\$ 721,228	\$ (1,221,624)
Adjustments to reconcile operating income (loss) to net cash provided by operating activities:			
Depreciation	8,166,068	578,926	8,744,994
Changes in assets and liabilities:			
Increase in:			
Accounts receivable	(5,337,976)		(5,337,976)
Due from other governmental units		(19,342)	(19,342)
Inventory of supplies	(766,267)	(388,553)	(1,154,820)
Prepays	(544,489)		(544,489)
Employee compensation	670,453		670,453
Accrued liabilities		299,829	299,829
Due to other funds		202,275	202,275
Due to other governmental units	3,288,904		3,288,904
Liability for reported and incurred but not reported claims	5,704	2,251,654	2,257,358
Decrease in:			
Accounts receivable		83,225	83,225
Due from other funds		1,618,745	1,618,745
Due from other governmental units	20,380,682		20,380,682
Prepays		28,459	28,459
Miscellaneous	10,415,546		10,415,546
Vouchers payable	(13,933,104)	(267,764)	(14,200,868)
Employee compensation		(153,972)	(153,972)
Accrued liabilities	(245,102)		(245,102)
Due to other funds	(5,575,715)		(5,575,715)
Net cash provided by operating activities	<u>14,581,852</u>	<u>4,954,710</u>	<u>19,536,562</u>
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Grants received	5,073,775	46,832	5,120,607
Operating transfers from other funds	10,824,101		10,824,101
Operating transfers to other funds	(1,489,343)		(1,489,343)
Interest expense	(2,669,572)	(20,902)	(2,690,474)
Net cash provided by non-capital financing activities	<u>11,738,961</u>	<u>25,930</u>	<u>11,764,891</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of fixed assets	(11,083,996)	(2,878,234)	(13,962,230)
Proceeds from sale of certificates of participation	5,300,000		5,300,000
Capital lease payments	(516,364)		(516,364)
Certificate of participation payments	(692,403)		(692,403)
Net cash used for capital and related financing activities	<u>(6,992,763)</u>	<u>(2,878,234)</u>	<u>(9,870,997)</u>
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	8,623,575	984,609	9,608,184
Proceeds from sale of investments held by trustee		2,363,476	2,363,476
Purchase of investments held by trustee		(2,347,238)	(2,347,238)
Net cash provided by investing activities	<u>8,623,575</u>	<u>1,000,847</u>	<u>9,624,422</u>
Net increase in cash and cash equivalents	27,951,625	3,103,253	31,054,878
Cash and cash equivalents, July 1, 1999	134,828,998	20,376,762	155,205,760
Cash and cash equivalents, June 30, 2000	<u>\$ 162,780,623</u>	<u>\$ 23,480,015</u>	<u>\$ 186,260,638</u>
SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING			
Transfer of equipment to General Fixed Assets Account Group	\$	\$ (1,052,495)	\$ (1,052,495)
Restatement of July 1, 1999 accrued liabilities and retained earnings	3,769,223		3,769,223
Deletion of equipment	(24,737)	(745,116)	(769,853)
Elimination of accumulated depreciation related to deletions	11,853	374,441	386,294
Loss on disposal of fixed assets	12,884	370,675	383,559
Residual equity transfer out to the General Fund resulting in an increase of due to other funds. Cash will be transferred in fiscal year 2000-01.	(34,121,505)		(34,121,505)
Increase in contributed capital due to a residual equity transfer from the General Fund resulting in a decrease of due to other funds. Cash will be transferred in fiscal year 2000-01.	34,121,505		34,121,505

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

Combining Statement Of Changes In Net Assets Investment Trust Funds

For the Fiscal Year Ended June 30, 2000

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTAL
<u>Additions:</u>			
Contributions from participants	\$3,922,068,543	\$	\$ 3,922,068,543
Investment income:			
Interest income	60,167,964		60,167,964
Net increase (decrease) in fair value of	(2,777,771)	13,490	(2,764,281)
Net investment income	57,390,193	13,490	57,403,683
Total additions	3,979,458,736	13,490	3,979,472,226
 <u>Deductions:</u>			
Distributions to participants	3,919,122,208	15,299,622	3,934,421,830
Total deductions	3,919,122,208	15,299,622	3,934,421,830
Net increase (decrease) in net assets	60,336,528	(15,286,132)	45,050,396
 <u>Net assets held in trust:</u>			
July 1, 1999	1,254,572,000	101,704,081	1,356,276,081
June 30, 2000	\$1,314,908,528	\$ 86,417,949	\$ 1,401,326,477

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.

Back of General Purpose Financial Statements - Notes - TAB

Maricopa County

Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2000

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)

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.

Related Organization

The Industrial Development Authority of Maricopa County (Authority) is a legally separate entity that was created to promote industry and develop trade by inducing manufacturing, industrial and commercial enterprises to locate to Maricopa County. The Authority issues bonds for which the proceeds are lent to qualified businesses to finance projects located within the County. The County Board of Supervisors appoints the Authority's Board of Directors. However, the Authority's operations are completely separate from the County and the County is not financially accountable for the Authority. Therefore, the financial activities of the Authority have not been included in the accompanying financial statements.

B. 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

Notes to the Financial Statements

(Continued)

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:

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.

Notes to the Financial Statements

(Continued)

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.

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.

Notes to the Financial Statements

(Continued)

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds except for certain Special Revenue, Debt Service and Capital Projects Funds. 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.

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

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.

Notes to the Financial Statements

(Continued)

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.

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.

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.

Notes to the Financial Statements

(Continued)

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.

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 and 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-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. 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 12 - 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

During the fiscal year 1999-00, Maricopa County established a Planning and Development Fund as a Special Revenue Fund.

Notes to the Financial Statements

(Continued)

NOTE 3 – BEGINNING FUND EQUITY RESTATED

The beginning fund equity of the Enterprise Funds was restated to correct an overstatement in the liability for closure and postclosure costs at June 30, 1999, in the Solid Waste Fund related to the County's landfills, as estimated costs were not adjusted for cost information existing in prior years.

Changes in Beginning Fund Equity:

	<u>Enterprise Funds</u>
Fund Equity at June 30, 1999, as previously reported	\$ 94,414,687
Correct overstatement in liability for closure and postclosure costs	<u>3,769,223</u>
Fund Equity at July 1, 1999, as restated	<u>\$ 98,183,910</u>

NOTE 4 – INDIVIDUAL FUND DEFICITS

Regional Schools (Special Revenue Fund), Research and Reporting (Special Revenue Fund), Risk Management (Internal Service Fund) and Non-AHCCCS Health Plans (Enterprise Fund) had deficits of \$6,400, \$140,051, \$23,102,947 and \$3,143,815, respectively, at June 30, 2000. 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 2000-01. The Risk Management Fund deficit is the result of the County Board of Supervisors electing to not fund the Risk Management Fund's unpaid claims. Consequently, the Risk Management Fund only billed user departments for operating costs and administrative expenses from fiscal year 1995-96 to fiscal year 1998-99, 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 5 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) 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 6). Those monies are pooled with County monies for investment purposes.

At June 30, 2000, the investment pool had cash on hand of \$4,500. The carrying amount of the pool's total cash in bank was \$18,276,027, and the bank balance was \$(811,078).

At June 30, 2000, the investments in the County Treasurer's investment pool consisted of the following:

	<u>Reported Amount</u>	<u>Fair Value</u>
U.S. government securities	<u>\$ 1,845,757,254</u>	<u>\$ 1,845,757,254</u>
Total	<u>\$ 1,845,757,254</u>	<u>\$ 1,845,757,254</u>

Notes to the Financial Statements

(Continued)

The investment pool's investments at June 30, 2000, 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.

	<u>CATEGORY</u> <u>I</u>	<u>CATEGORY</u> <u>II</u>	<u>CATEGORY</u> <u>III</u>	<u>REPORTED</u> <u>AMOUNT</u>	<u>FAIR</u> <u>VALUE</u>
U.S. government securities	\$ 1,845,757,254	\$	\$	\$1,845,757,254	\$ 1,845,757,254
Total investments	<u>\$ 1,845,757,254</u>	<u>\$</u>	<u>\$</u>	<u>\$1,845,757,254</u>	<u>\$ 1,845,757,254</u>

Other Deposits – At June 30, 2000, the total nonpooled cash on hand was \$96,671. The carrying amount of the total nonpooled cash in bank was \$31,733,239, and the bank balance was \$32,207,158. Of the bank balance, \$5,015,928 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name and \$27,191,230 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, 2000, the County's nonpooled investments consisted of the following:

	<u>Reported</u> <u>Amount</u>	<u>Fair</u> <u>Value</u>
U.S. government securities	\$ 34,334,036	\$ 34,334,036
Repurchase agreements	77,613,948	77,613,948
Mutual funds	27,302,380	27,302,380
Total	<u>\$ 139,250,364</u>	<u>\$ 139,250,364</u>

The County's nonpooled investments at June 30, 2000, are categorized below to give an indication of the level of risk assumed by the County at year-end.

	<u>CATEGORY</u> <u>I</u>	<u>CATEGORY</u> <u>II</u>	<u>CATEGORY</u> <u>III</u>	<u>REPORTED</u> <u>AMOUNT</u>	<u>FAIR</u> <u>VALUE</u>
U.S. government securities	\$16,123,545	\$ 2,347,237	\$ 15,863,254	\$ 34,334,036	\$ 34,334,036
Repurchase agreements		77,613,948		77,613,948	77,613,948
Mutual funds (Not subject to categorization)				27,302,380	27,302,380
Total investments	<u>\$16,123,545</u>	<u>\$ 79,961,185</u>	<u>\$ 15,863,254</u>	<u>\$ 139,250,364</u>	<u>\$ 139,250,364</u>

The Board of Supervisors authorized \$5,824,173 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:	<u>County Treasurer's</u> <u>Investment Pool</u>	<u>Other</u>	<u>Total</u>
Cash on hand	\$ 4,500	\$ 96,671	\$ 101,171
Carrying amount of deposits	18,276,027	31,733,239	50,009,266
Reported amount of investments	1,845,757,254	139,250,364	1,985,007,618
Total	<u>\$ 1,864,037,781</u>	<u>\$ 171,080,274</u>	<u>\$ 2,035,118,055</u>

Notes to the Financial Statements

(Continued)

Combined Balance Sheet:

Cash in bank and on hand	\$	51,549,950
Cash and investments held by County Treasurer		1,957,488,250
Cash and investments held by Trustee		<u>26,079,855</u>
Total	\$	<u><u>2,035,118,055</u></u>

NOTE 6 – 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	\$1,845,757,254	5.0 – 7.0%	Up to 3 Years	\$ 1,845,757,254	\$1,845,757,254

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

Statement of net assets	
Assets	\$ 1,925,811,575
Liabilities	<u>0</u>
Net assets	<u><u>\$ 1,925,811,575</u></u>
Net assets held in trust for:	
Internal participants	\$ 610,903,047
External participants	<u>1,314,908,528</u>
Total net assets held in trust	<u><u>\$ 1,925,811,575</u></u>
Statement of changes in net assets	
Total additions	\$ 15,314,925,037
Total deductions	<u>15,114,382,474</u>
Net increase	200,542,563
Net assets held in trust:	
July 1, 1999	<u>1,725,269,012</u>
June 30, 2000	<u><u>\$ 1,925,811,575</u></u>

Notes to the Financial Statements

(Continued)

NOTE 7 – 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, 2000, follows.

	ENTERPRISE FUNDS
Gross accounts receivable	\$ 72,906,145
Less: estimated uncollectibles	<u>(41,940,996)</u>
Accounts receivable	<u>\$ 30,965,149</u>

NOTE 8 - 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, 2000, as determined from the records of the County Treasurer's Office, consisted of the following:

YEAR	GENERAL FUND	SPECIAL REVENUE FUNDS	DEBT SERVICE FUNDS
1999-00	\$ 4,601,120	\$ 1,052,896	\$ 453,312
1998-99	129,004	37,551	14,641
1997-98	83,088	0	0
1996-97	73,405	133	977
1995-96	48,536	252	3,731
1994-95	28,616	1,000	36
Prior	179,495	110,725	47,432
Total	<u>\$ 5,143,264</u>	<u>\$ 1,202,557</u>	<u>\$ 520,129</u>

The portion of property taxes receivable not collected within 60 days after June 30, 2000, 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 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governments at June 30, 2000, of \$148,311,714, include \$55,092,335, \$17,515,558 and \$13,457,595 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively, \$16,006,983 in jail tax collected by the State but not received by the County, \$936,969 in rental car surcharge collected by the State but not received by the County, \$30,820,079 in various Federal and State grants, and \$4,849,653 due from other governments for prisoner detention and police services. The balance of \$9,632,542 is comprised of miscellaneous receivables from Federal, State and Local Governments.

Notes to the Financial Statements

(Continued)

NOTE 10 – CHANGES IN GENERAL FIXED ASSETS

A summary of the changes in general fixed assets follows.

GENERAL FIXED ASSETS	BALANCE JULY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2000
Land	\$ 33,020,453	\$	\$	\$ 33,020,453
Buildings	657,806,192	1,322,906	1,498,372	657,630,726
Improvements other than buildings	55,169,396	39,245		55,208,641
Machinery and equipment	209,723,708	44,558,998	8,893,751	245,388,955
Construction in progress	6,592,046	29,807,830	3,806,759	32,593,117
Total general fixed assets	<u>\$ 962,311,795</u>	<u>\$ 75,728,979</u>	<u>\$ 14,198,882</u>	<u>\$ 1,023,841,892</u>

The schedule of investment in general fixed assets by source at June 30, 2000, is as follows:

General Fund	\$ 437,617,474
Capital Projects Fund	32,593,117
Special Revenue Funds:	
Air Pollution	4,643,342
Animal Control	4,055,787
Bank One Ball Park	355,291,757
Flood Control	23,355,089
Housing Department	43,985,901
Jail Operations	2,322,269
Library	8,767,256
Other Grants	17,429,283
Other Special Revenue	9,236,779
Parks and Recreation	5,621,565
Public Health	6,400,833
Recorder's Surcharge	5,182,955
Regional Schools	8,838,377
Sports Authority	22,333
Stadium District	13,123
Transportation	58,464,652
Total investment in general fixed assets	<u>\$ 1,023,841,892</u>

NOTE 11 – PROPRIETARY FUNDS PROPERTY, PLANT AND EQUIPMENT

The Proprietary Fund type schedule of property, plant and equipment by asset class at June 30, 2000, is as follows:

ASSET CLASS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL PROPRIETARY FUNDS
Land	\$ 1,489,679	\$ 0	\$ 1,489,679
Buildings	71,108,245	379,533	71,487,778
Improvements other than buildings	1,375,385	0	1,375,385
Machinery and equipment	71,140,896	8,704,503	79,845,399
Construction in progress	7,383,352	0	7,383,352
Total property, plant and equipment	152,497,557	9,084,036	161,581,593
Accumulated depreciation	(82,259,368)	(5,433,144)	(87,692,512)
Net property, plant and equipment	<u>\$ 70,238,189</u>	<u>\$ 3,650,892</u>	<u>\$ 73,889,081</u>

Notes to the Financial Statements

(Continued)

NOTE 12 – EMPLOYEE COMPENSATION PAYABLE

Compensated absences consist of personal leave and a calculated amount of family medical leave, as defined by the Federal Family and 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, 2000, were recorded in the following funds and account group:

General	\$ 3,186,000
Special Revenue	2,605,320
Enterprise/Internal Service	3,648,793
General Long-Term Debt	27,084,256
Total	<u>\$ 36,524,369</u>

The remaining balance of \$9,317,660 is comprised of accrued payroll and employee benefits at June 30, 2000.

NOTE 13 – LONG-TERM OBLIGATIONS

Under the direction of the U.S. Department of Housing and Urban Development (HUD) Public Housing Authority GAAP Conversion Guide dated January 1, 2000, Maricopa County will no longer report a liability for the \$17,973,888 of Housing Department permanent notes and interest.

The Stadium District revenue bonds payable at June 30, 1999 and 2000, in the amounts of \$30,230,000 and \$28,225,000 respectively, have been reclassified as Stadium District debt with governmental commitment. The City of Peoria and the City of Mesa Municipal Development Corporation issued these revenue bonds on behalf of the Stadium District. Under the Intergovernmental Agreements (IGA), the Stadium District has agreed to pay the principal and interest payments due on the bonds from Stadium District revenues. As the obligation of the Stadium District was established through these intergovernmental agreements the reclassification is considered appropriate.

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

Notes to the Financial Statements

(Continued)

	BALANCE JULY 1, 1999	ISSUES/ ADDITIONS	RETIREMENTS/ DEDUCTIONS	BALANCE JUNE 30, 2000
General obligation bonds payable	\$ 99,910,000	\$	\$ 20,315,000	\$ 79,595,000
Special assessment debt with governmental			208,160	659,388
Housing Department bonds payable			14,115	95,975
Housing Department permanent notes and interest			17,973,888	
Housing Department loans payable			108,669	1,976,984
Stadium District revenue bonds			1,280,426	27,704,259
Stadium District debt with governmental commitment			2,005,000	28,225,000
Capital leases payable (Note 14)		4,542,153	4,054,594	18,121,511
Certificates of participation payable			3,445,476	17,222,210
Employee compensation payable (Note 12)		2,731,764		27,084,256
Claims and judgements payable (Note 17B and C)		11,964,099	11,195,500	70,719,037
	<u>\$ 312,766,432</u>	<u>\$ 19,238,016</u>	<u>\$ 60,600,828</u>	<u>\$ 271,403,620</u>

Issues of long-term debt were as follows at June 30, 2000:

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	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2000
1986 Bond Issue				
Series Series D (1993)	\$ 25,575,000	4.5 - 7.5%	7-1-00/04	\$ 24,000,000
1992 Refunding Bond Issue				
First Series 1992	68,500,000	4.0 - 5.4%	7-1-00/03	7,275,000
Second Series 1992	67,500,000	6.25%	7-1-00/03	58,700,000
1994 Refunding Bond Issue				
1994A Tax Exempt	9,220,000	5.0 - 5.2%	7-1-00/02	3,295,000
1995 Refunding Bond Issue	17,320,000	4.5 - 4.7%	7-1-00/02	6,640,000
	<u>\$ 188,115,000</u>			<u>\$ 99,910,000</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.

The following special assessment districts had bonds outstanding at June 30, 2000:

Notes to the Financial Statements (Continued)

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2000
Fairview Lane	\$ 59,379	9.000%	1-1-01/06	\$ 17,718
158th Street	73,587	9.000%	1-1-01/02	4,934
Boulder	48,813	9.000%	1-1-01/02	5,300
Grand View Manor	274,888	9.000%	1-1-01/05	46,816
East Fairview Lane	60,657	9.000%	1-1-01/07	26,894
Queen Creek Water	301,960	4.870%	7-1-00/17	271,260
White Fence Farms	185,810	9.000%	1-1-01/07	67,778
104 th Place/University	83,236	9.000%	1-1-01/07	46,100
Central Avenue	301,905	9.000%	1-1-01/09	234,965
Billings Street	14,004	9.000%	1-1-01/08	7,683
	<u>\$ 1,404,239</u>			<u>\$ 729,448</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, 2000
AZ 9-6	<u>\$ 369,787</u>	3.875%	11-1-00/05	<u>\$ 95,975</u>

Housing Department Loans Payable

Housing Department loans payable at June 30, 2000, 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, 2000
AZ 9-5	\$ 180,839	6.60%	11-1-00	\$ 15,838
AZ 9-9	3,112,494	6.60%	11-1-00/12	1,961,146
	<u>\$ 3,293,333</u>			<u>\$ 1,976,984</u>

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

YEAR	PRINCIPAL	INTEREST	TOTAL
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
2004-05	128,829	100,608	229,437
After 2005	1,391,371	444,121	1,835,492
	<u>\$ 1,976,984</u>	<u>\$ 1,020,578</u>	<u>\$ 2,997,562</u>

Notes to the Financial Statements

(Continued)

Stadium District Revenue Bonds and Debt with Governmental Commitment

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 June 1, 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 2000 is \$664,333 and is due and payable October 15, 2000. At June 30, 2000, the Stadium District had prepaid \$563,837 to the City of Mesa toward future debt payments.

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 2000 is \$664,333 and is due and payable October 15, 2000. At June 30, 2000, the value of the bonds including interest is \$8,283,401, which represents the total obligation if paid on that date.

Notes to the Financial Statements (Continued)

The Stadium District had the following revenue bonds outstanding at June 30, 2000:

DESCRIPTION	AMOUNT OF	INTEREST RATES	MATURITY DATES	OUTSTANDING AT
Revenue Bonds				
Series 1993A	\$ 10,640,000	3.90 - 5.50%	7-1-00/13	\$ 10,400,000
Series 1993B	4,870,000	3.70 - 4.75%	7-1-00/03	2,640,000
Series 1996	9,110,000	5.00 - 5.75%	7-1-00/14	8,795,000
IGA Peoria Sports Complex - Series 1993A	24,160,000	4.50 - 7.70%	7-1-00/13	20,230,000
Second subordinate obligations:		Variable,		
IGA Mesa Municipal Dev.	10,000,000	15% maximum	10-15-01/16	8,895,000
Capital Appreciation Bonds	10,000,000	6.26 - 8.77%	10-15-35	6,669,259
	<u>\$ 68,780,000</u>			<u>\$ 57,629,259</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 February 1, 2000, Maricopa County issued \$5,300,000 of Certificates of Participation to pay for the cost of construction for the Avondale Family Health Center.

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.

The following Certificates of Participation were outstanding at June 30, 2000:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2000
2000 Certificates of Participation	\$ 5,300,000	5.500 - 6.00%	7-1-01/10	\$ 5,300,000
1996 Certificates of Participation	2,500,000	5.750 - 6.25%	6-1-01/11	2,003,380
1994 Certificates of Participation	30,000,000	5.125 - 6.00%	5-25-01/04	14,285,000
1993 Certificates of Participation	3,850,000	4.800 - 5.25%	6-01-01/08	1,300,001
	<u>\$ 41,650,000</u>			<u>\$ 22,888,381</u>

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

Notes to the Financial Statements

(Continued)

YEAR	ENTERPRISE FUNDS	GENERAL LONG-TERM DEBT ACCOUNT GROUP
2000-01	\$ 839,557	\$ 4,671,788
2001-02	803,826	4,579,683
2002-03	803,860	4,580,727
2003-04	805,447	4,482,259
2004-05	760,958	326,120
After 2005	3,752,911	1,750,445
Total principal and interest payments	7,766,559	20,391,022
Amount representing interest	(2,100,388)	(3,168,812)
Total Certificates of Participation payable at June 30, 2000	\$ 5,666,171	\$ 17,222,210

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
Avondale Family Health Center	155,617	
Pappas School Building		2,500,000
	\$ 1,240,047	\$ 35,265,570

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.

The outstanding balance of the refunded debt and the related assets held in trust at June 30, 2000, is not included in the accompanying financial statement.

General Obligation Bonds	Date Refunded	Remaining Amount Outstanding
Project of 1986, Series B	2/1/92	\$ 8,000,000
Project of 1986, Series C	2/1/92	9,000,000
Project of 1986, Series C	8/1/92	58,000,000
Total Refunded Bonds Outstanding		\$ 75,000,000

Notes to the Financial Statements

(Continued)

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, 2000, the County's net bonded debt was \$79,595,000, (0.43% of taxable property), while the six percent limit was \$1,120,609,851 and the 15 percent limit was \$2,801,524,627.

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:

Fiscal Year	General Obligation	Special Assessment	Housing Department	Stadium District	Total Debt Service
2000-01	\$ 25,941,675	\$ 98,640	\$ 17,560	\$ 4,357,155	\$ 30,415,030
2001-02	22,160,035	102,696	19,781	4,345,683	26,628,195
2002-03	21,515,750	66,578	16,356	4,346,105	25,944,789
2003-04	20,975,000	92,292	18,578	4,347,300	25,433,170
2004-05		108,759	17,921	4,351,295	4,477,975
After 2005		492,796	17,264	41,796,423	42,306,483
	<u>\$ 90,592,460</u>	<u>\$ 961,761</u>	<u>\$ 107,460</u>	<u>\$ 63,543,961</u>	<u>\$ 155,205,642</u>
Less Interest	(10,997,460)	(302,373)	(11,485)	(23,178,961)	(34,490,279)
	<u>\$ 79,595,000</u>	<u>\$ 659,388</u>	<u>\$ 95,975</u>	<u>\$ 40,365,000</u>	<u>\$ 120,715,363</u>

The principal and interest on the Second Subordinate Capital Appreciation Net Revenue Bonds (\$6,669,259) and the IGA City of Mesa Municipal Development Corporation Revenue Bonds Series 1996B (\$8,895,000) 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.

Conduit Debt Obligations

Maricopa County issues revenue bonds on behalf of private sector entities to provide financial assistance for projects deemed to be of public interest. Neither the principal, accrued interest or premium, if any shall ever constitute an indebtedness of the County or State of Arizona or any political subdivision, nor shall it be a liability or a charge against the general credit or taxing powers. Accordingly, the bonds are not reported as liabilities in the accompanying financial statements.

As of June 30, 2000, there were three revenue bonds outstanding, with an aggregate principal amount payable of \$132,570,000.

NOTE 14 – 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 \$14,917,844 for the year ended June 30, 2000. 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, 2000, are as follows:

Notes to the Financial Statements

(Continued)

YEAR	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL
2000-01	\$ 8,445,901	\$ 1,874,970	\$ 1,466,733	\$ 11,787,604
2001-02	6,757,636	1,290,801	1,399,035	9,447,472
2002-03	5,986,655	747,176	818,623	7,552,454
2003-04	4,705,276	723,719	168,744	5,597,739
2004-05	3,104,486	247,517	150,101	3,502,104
Thereafter	7,402,355	235,061	0	7,637,416
Total minimum payments required	<u>\$ 36,402,309</u>	<u>\$ 5,119,244</u>	<u>\$ 4,003,236</u>	<u>\$ 45,524,789</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
Computer Systems and Equipment	\$	\$ 8,094,090
Data Communications Equipment		235,464
Medical Equipment and Furniture	2,361,799	112,336
Modular Buildings and Improvements		3,905,953
Optical Scan Counter		4,212,000
Radio System		9,490,995
Sheriff's Helicopters		4,064,699
Telephone Systems		294,092
Total Fixed Assets	2,361,799	30,409,629
Accumulated Depreciation	(1,704,656)	
Net Value of Leased Fixed Assets	<u>\$ 657,143</u>	<u>\$ 30,409,629</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
2000-01	\$ 400,278	\$ 4,880,881
2001-02	232,792	3,498,992
2002-03	0	3,014,194
2003-04	0	2,546,944
2004-05	0	2,485,438
Thereafter	0	4,909,009
Total minimum lease payments	633,070	21,335,458
Amount representing interest	(24,276)	(3,213,947)
Present value of net minimum lease payments	<u>\$ 608,794</u>	<u>\$ 18,121,511</u>

Notes to the Financial Statements

(Continued)

NOTE 15 – 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, 2000, the operating expense and liability are as follows:

	CAVE CREEK	QUEEN CREEK	HASSAYAMPA PHASE 1	NEW RIVER	GILA	TRANSFER STATIONS	TOTAL
CLOSURE COSTS							
Total closure and post-closure costs	\$ 3,087,701	\$ 5,596,469	\$ 1,429,434	\$ 1,131,300	\$ 777,323	\$ 504,050	\$ 12,526,277
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					
WASTE FLOW (Cubic Yards)							
Prior to fiscal year 1999-00	5,320,000	3,190,000	2,683,200	530,936	258,720		11,982,856
Fiscal Year 1999-00	0	78,000	0	0	0		78,000
Total waste received	<u>5,320,000</u>	<u>3,268,000</u>	<u>2,683,200</u>	<u>530,936</u>	<u>258,720</u>		<u>12,060,856</u>
Capacity used	100.00%	97.61%	100.00%	100.00%	100.00%		99.35%
ACCRUAL OF COSTS							
Prior to fiscal year 1999-00	\$ 3,828,000	\$ 4,373,731	\$ 1,870,000	\$ 1,293,500	\$ 717,000	\$ 3,094,000	\$ 15,176,231
Fiscal year 1999-00	0	559,635	0	0	0	0	559,635
Adjustment of liability for revised estimate of closure costs	(740,299)	103,469	(440,566)	(162,200)	60,323	(2,589,950)	(3,769,223)
Total costs accrued at June 30, 2000	<u>\$ 3,087,701</u>	<u>\$ 5,036,835</u>	<u>\$ 1,429,434</u>	<u>\$ 1,131,300</u>	<u>\$ 777,323</u>	<u>\$ 504,050</u>	<u>\$ 11,966,643</u>
REMAINING CAPACITY AND COSTS							
Remaining life in years	0	1	0	0	0	0	
Remaining capacity (cubic yards)	0	78,000	0	0	0	0	78,000
Remaining costs to accrue	\$ 0	\$ 559,634	\$ 0	\$ 0	\$ 0	\$ 0	\$ 559,634

Accrued liabilities of \$11,966,643 have been reduced by \$2,993,155 for actual closure and postclosure care costs incurred. The total estimated cost for closure and postclosure care was reduced by \$3,769,223 during fiscal year 1999-00. This revision was due to the closure costs of the closed landfills being lower than originally estimated. The revised accrued liability balance at June 30, 2000, for the Solid Waste Enterprise Fund is \$8,973,488.

The County will recognize the remaining estimated cost of closure and postclosure care costs of \$559,634 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 1999-00. 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	POSTCLOSURE	TOTAL
2000-01	\$ 4,106,542	\$ 119,995	\$ 4,226,537
2001-02	0	169,175	169,175
2002-03	0	169,175	169,175
2003-04	0	169,175	169,175
2004-30	0	4,799,060	4,799,060
Total	<u>\$ 4,106,542</u>	<u>\$ 5,426,580</u>	<u>\$ 9,533,122</u>

Notes to the Financial Statements

(Continued)

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.

NOTE 16 – 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 general and automobile liability in excess of \$1,000,000 per occurrence and medical malpractice liability in excess of \$1,000,000 per occurrence. 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 are based on a discounted 55 percent confidence level assuming a 5.27 percent annual rate of return on future investment income. Accrued actuarial liabilities at June 30, 2000, for each insurable area follows.

General liability	\$ 16,660,089
Automobile liability	857,364
Malpractice	16,812,189
Workers' compensation	8,388,464
Property reserve	245,725
Auto physical damage reserve	66,793
Subtotal	<u>43,030,624</u>
Employee health and disability claims	169,167
Total	<u><u>\$ 43,199,791</u></u>

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

YEAR	BALANCE JULY 1	CURRENT-YEAR CLAIMS AND CHANGES IN ESTIMATE	CLAIM PAYMENTS	BALANCE JUNE 30
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
1999-00	40,772,018	10,779,261	(8,520,655)	43,030,624

Notes to the Financial Statements

(Continued)

NOTE 17 – CONTINGENT LIABILITIES

- A. General Litigation - At June 30, 2000, there were lawsuits and claims pending against the County including interest and costs of litigation ranging from a probable/possible loss of \$23,319,383 to a remote loss of \$40,769,383 depending upon the outcome of the litigation. A total of \$42,718,106 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 16 - Risk Management for more information.
- B. Indigent Health Care Litigation - At June 30, 2000, there were lawsuits and claims pending against the County in the amount of \$128,356,539 for Indigent Health Care. The County has accrued a liability of \$1,500,000 in the County General Fund (in accrued liabilities) at June 30, 2000, and \$46,169,037 in the General Long-Term Debt Account Group (in Claims and Judgements 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 \$24,550,000 in the General Long-Term Debt Account Group in Claims and Judgements Payable for claims resulting from environmental hazards such as illegal dumping by previous landowners and tenants. There is a potential incremental liability of \$126,450,000, 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 18 – CONTRIBUTED CAPITAL

Changes in proprietary fund type contributed capital for the year are summarized as follows:

	CONTRIBUTED CAPITAL AT JULY 1, 1999	ADDITIONS	DEDUCTIONS	CONTRIBUTED CAPITAL AT JUNE 30, 2000
<u>ENTERPRISE FUNDS</u>				
Maricopa Health Plan	\$ 590,079	\$	\$	\$ 590,079
Medical Center	47,951,622	34,121,505		82,073,127
ALTCS	4,814			4,814
Non-AHCCCS Health Plans	9,401			9,401
Solid Waste	10,791,231			10,791,231
Total	\$ 59,347,147	\$ 34,121,505	\$	\$ 93,468,652
<u>INTERNAL SERVICE FUNDS</u>				
Equipment Services	\$ 14,744,048	\$	\$	\$ 14,744,048
Telecommunications	1,079,758			1,079,758
Reprographics	291,348			291,348
Risk Management	2,886,478			2,886,478
Employee Benefits Trust	30,445			30,445
Sheriff Warehouse	600,330			600,330
Total	\$ 19,632,407	\$	\$	\$ 19,632,407

Notes to the Financial Statements

(Continued)

NOTE 19 – MEDICAL CENTER OPERATING REVENUE

Medical Center operating revenue is reported net of the following deductions:

Gross patient service revenue	\$ 356,919,201
Allowance for uncollectible accounts	(37,608,354)
Indigent patient write-off	(79,036,580)
Contractual and administrative adjustments	(59,040,295)
Cost containment contractual adjustments	(83,947,170)
Total net patient revenue	157,286,802
Charges for services	15,554,098
Total charges for services	15,554,098
Disproportionate share settlement	68,636,100
Disproportionate share distributions	(55,495,800)
Miscellaneous	1,683,396
Total other revenue	14,823,696
Total operating revenue	\$ 187,664,596

NOTE 20 – RESIDUAL EQUITY TRANSFERS

During fiscal year 1999-00, ALTCS transferred fund balance in excess of reserve requirements to the General Fund in the amount of \$34,121,505. The General Fund transferred \$34,121,505 to the Medical Center to cover account deficits.

FUND	DESCRIPTION	EQUITY TRANSFER-IN	EQUITY TRANSFER OUT
<u>General Fund</u>			
	Surplus From ALTCS	\$ 34,121,505	\$
	Transfer To Medical Center For Deficit		34,121,505
<u>Enterprise Funds</u>			
ALTCS	Transfer Surplus To General Fund		34,121,505
Medical Center	Transfer From General Fund To Cover Deficit	34,121,505	

In addition, there were transfers to the General Fixed Assets Account Group in the amount of \$1,052,495 from Telecommunications (Internal Service Fund).

NOTE 21 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

Notes to the Financial Statements

(Continued)

FUNDS	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
GENERAL	\$ 75,378,475	\$	\$ 633,662	\$ 151,792,199
<u>SPECIAL REVENUE</u>				
Transportation				473,079
Flood Control	7,722			
Adult Probation Grants		8,398,659		10,572
Human Services Grants		587,624		
Public Health				353,461
Air Pollution				234,941
CDBG Housing Trust		46,648		
Library	1,175			3,193
Stadium District		1,501		5,489,334
Bank One BallPark Operations	3,769			517,168
Animal Control		73,568	60,000	6,973
Adult Probation Services	460,130			
County Attorney Grants		255,608		
Document Retrieval	93,501			
Jail Operations	191,081		94,930,610	105,606,875
Justice Court Enhancement	38,287			
Justice Court Judicial	40,284			
Parks Enhancement			25,000	
Parks Souvenir				25,000
Parks Lake Pleasant				145,769
Planning and Development				49,682
Public Defender Training		33,692		
Public Health Pharmacy			37,220	34,688
Recorders Surcharge	108,390			
Research and Reporting		124,390		1,259
Sheriff Grants		257,283		3,750,000
Sheriff Inmate Health Services		3,071		
Sheriff Special Funding		505,050		
<u>DEBT SERVICE</u>				
General Obligation	2,982		3,134,566	
Stadium District			5,489,334	
<u>CAPITAL PROJECTS</u>				
Major League Stadium		2,268		
Bank One Ballpark Project Reserve			517,168	
Jail Construction Fund			105,606,875	
Intergovernmental			48,725,000	
<u>ENTERPRISE</u>				
Medical Center		28,237,676	10,207,901	1,127,826
ALTCS		34,121,505		
Non-AHCCCS Health Plans		596,226	616,200	64,220
Solid Waste				297,297
<u>INTERNAL SERVICE</u>				
Sheriff Warehouse		543,030		
<u>AGENCY</u>				
Property Tax Collection		719,805		
Special Purpose		2,478,127		
<u>TRUST</u>				
Treasurer's Investment Pool	659,935			
Total	<u>\$ 76,985,731</u>	<u>\$ 76,985,731</u>	<u>\$ 269,983,536</u>	<u>\$ 269,983,536</u>

Notes to the Financial Statements

(Continued)

NOTE 22 – 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, Regional School District 509, and Regional School District 512 (Special Revenue Funds); Special Assessment Fund (Debt Service Fund) and Bond Fund (Capital Projects Fund) 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. In addition, General Fund indirect cost recoveries and disproportionate share settlement payments were budgeted as both operating transfers in and expenditures and therefore, these amounts were also reported on the combined budget statement. However, these activities were eliminated on the Combined Statement of Revenues, Expenditures and Changes in Fund Balances.

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.

	<u>GENERAL</u>	<u>SPECIAL REVENUE</u>	<u>DEBT SERVICE</u>	<u>CAPITAL PROJECTS</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses, from the Combined Statement of Revenues, Expenditures and Changes in Fund Balances	\$ 13,719,336	\$ (16,381,968)	\$ (1,232,262)	\$ 131,667,014
Capital lease expenditures	4,542,153			
Proceeds from capital leases	(4,542,153)			
Indirect cost adjustment – operating transfers in	(6,855,046)			
Indirect cost adjustment – expenditures	6,855,046			
Disproportionate Share Payment – operating transfers	(55,495,800)			
Disproportionate Share Payment – expenditures	55,495,800			
Regional Schools Fund revenues		(601,559)		
Regional Schools Fund expenditures		742,409		
Street Lighting Fund revenues		(4,652,498)		
Street Lighting Fund expenditures		4,459,384		
Sports Authority Fund revenues		(581,420)		
Sports Authority Fund expenditures		529,376		
Taxpayers' Information Fund revenues		(131,682)		
Taxpayers' Information Fund expenditures		938		
Regional School District 509 Fund revenues		(13,862,078)		
Regional School District 509 Fund expenditures		15,175,177		
Regional School District 512 Fund revenues		(575,594)		
Regional School District 512 Fund expenditures		837,534		
Special Assessment Fund revenues			(280,976)	
Special Assessment Fund expenditures			273,238	
Bond Fund revenues				(53,726)
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>\$ 13,719,336</u>	<u>\$ (15,041,981)</u>	<u>\$ (1,240,000)</u>	<u>\$ 131,613,288</u>

NOTE 23 – 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, 2000, through disproportionate share settlements established by Laws 1999, First Special Session, Chapter 1 (Laws 1999). AHCCCS was directed to distribute such settlements based on various qualifying criteria and allocation processes. Laws 1999 appropriated the

Notes to the Financial Statements

(Continued)

disproportionate share settlement amounts to be distributed to the hospitals for the year ended June 30, 2000. The Medical Center's share of the settlement for the year ended June 30, 2000, totaled \$68,636,100. However, Laws 1999, First Regular Session, Chapter 176 also mandated the reimbursement of a portion of the disproportionate share settlement through the State Treasurer to the State General Fund. Required reimbursements totaled \$55,495,800 for the year ended June 30, 2000.

NOTE 24 – 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, 2000 is as follows:

	MARICOPA HEALTH PLAN	MEDICAL CENTER	ALTCS	NON- AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL ENTERPRISE FUNDS
Operating revenues	\$ 70,552,611	\$ 187,664,596	\$ 271,009,553	\$ 30,719,901	\$ 918,558	\$ 560,865,219
Depreciation, depletion, and amortization expense	65,297	7,528,873	124,601	1,056	446,241	8,166,068
Operating income (loss)	(45,222)	(18,811,589)	19,110,424	(1,723,943)	(472,522)	(1,942,852)
Operating grants		4,147,774		926,001		5,073,775
Operating transfers:						
Transfers in		10,207,901		616,200		10,824,101
Transfers out		(1,127,826)		(64,220)	(297,297)	(1,489,343)
Net income (loss)	974,822	(8,134,280)	25,396,361	(169,867)	57,698	18,124,734
Fund Equity:						
Change in contributed capital		34,121,505				34,121,505
Residual equity transfer out			(34,121,505)			(34,121,505)
Property, plant and equipment:						
Additions		10,947,533	136,463			11,083,996
Deletions					24,737	24,737
Net working capital	17,501,851	(15,469,282)	44,523,913	(3,144,250)	8,172,235	51,584,467
Total assets	28,729,052	107,187,252	116,316,947	628,823	19,542,395	272,404,469
Total equity (deficit)	17,566,897	47,638,892	44,778,361	(3,143,815)	9,468,309	116,308,644

NOTE 25 – EXCESS OF EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

The following governmental fund types had excess of actual expenditures and other financing uses over budgeted expenditures and other financing uses in their respective departments or funds for the year ended June 30, 2000:

GENERAL FUND

Animal Control \$ 7,296

SPECIAL REVENUE FUNDS

County Attorney Grants 318,877
Park Souvenir 19,588
Sheriff Special Funding 994,826

CAPITAL PROJECTS FUND

Bank One Ballpark Project Reserve 34,295

Notes to the Financial Statements

(Continued)

NOTE 26 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2000, 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, 2000, the Maricopa County Transportation Department had contractual commitments of \$11,564,219 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, 2000, the Maricopa County Flood Control District had contractual commitments of \$76,251,000 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 \$900,000,000 of revenue is collected, but in no event more than nine years. At June 30, 2000, Maricopa County had contractual commitments of \$37,800,000.

General Government Projects

At June 30, 2000, Maricopa County had the following contractual commitments related to major capital projects:

<u>PROJECT NAME</u>	<u>CONTRACTUAL COMMITMENT</u>	<u>FUNDING SOURCE</u>
Medical Examiner Facility	\$ 2,864,515	General Fund
Jackson Street Parking Garage	20,789,483	General Fund
Justice Court Facilities	964,493	General Fund
Major Maintenance Projects	279,285	General Fund
Total	<u>\$ 24,897,776</u>	

NOTE 27 – EMPLOYEE RETIREMENT PLANS

Plan Descriptions

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

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

Notes to the Financial Statements

(Continued)

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 181 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 and 12 local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 6.

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

Financial Reports

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

ASRS

3300 N. Central 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

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, 2000, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 2.66 percent (2.17 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, 2000, 1999, and 1998 were \$9,916,689, \$10,878,700 and \$10,923,244, respectively, which were equal to the required contributions for the year.

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 .73 percent of the member's annual covered payroll, as determined by actuarial valuation. The County's contributions to EORP for the years ended June 30, 2000, 1999, and 1998 were \$2,488,516, \$2,522,642 and \$2,402,300, respectively, which were equal to the required contributions for the year.

Notes to the Financial Statements

(Continued)

Agent Plans - For the year ended June 30, 2000, 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 4.68 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 6.69 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 5.14 percent.

Annual Pension Cost - The County's pension cost for the two agent plans for the year ended June 30, 1999, the date of the most recent actuarial valuation, and related information follow.

	PSPRS		CORP
	(Sheriff)	(Investigators)	
Contribution rates:			
County	4.75%	9.17%	6.21%
Plan members	7.65%	7.65%	8.50%
Annual pension cost	\$1,133,097	\$64,104	\$2,110,871
Contributions made	\$1,133,097	\$64,104	\$2,110,871
Actuarial valuation date	6/30/99	6/30/99	6/30/99
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%	5.5% - 9.5%/5.5%
Cost of living adjustments	None	None	None
Amortization method	Level % Open	Level % Open	Level % Open
Remaining amortization period from 7/1/99	20 Years 4 year smoothed	20 Years 4 year smoothed	20 Years 4 year smoothed
Asset valuation method	market	market	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	
Year Ended June 30, 1999			
PSPRS (Sheriff)	\$ 1,133,097	100.0%	\$ 0
PSPRS (Investigators)	\$ 64,104	100.0%	\$ 0
CORP	\$ 2,110,871	100.0%	\$ 0

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Year Ended 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	
Year Ended 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

Funding Progress - Analysis of funding progress for each of the agent plans as of the most recent actuarial valuations for the past three fiscal years available follows.

PSPRS

Valuation Date June 30	(1) Actuarial Value of Plan Assets	(2) Entry Age Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1) - (2)	(4) Percent Funded (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Sheriff</u>						
1999	\$145,193,704	\$119,873,021	\$ 25,320,683	121.1%	\$ 24,017,617	N/A
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

Valuation Date June 30	(1) Actuarial Value of Plan Assets	(2) Entry Age Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1)-(2)	(4) Percent Funded (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<u>Investigators</u>						
1999	\$ 3,946,187	\$ 3,703,175	\$ 243,012	106.6%	\$ 694,447	N/A
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%

Notes to the Financial Statements

(Continued)

CORP

Valuation Date	(1) Actuarial Value of Plan Assets	(2) Entry Age Actuarial Accrued Liability (AAL)	(3) Funding (Liability) Excess (1)-(2)	(4) Percent Funded (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
June 30						
1999	\$ 84,036,931	\$ 62,186,176	\$ 21,850,755	135.1%	\$ 34,908,470	N/A
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

NOTE 28 – OTHER POST-EMPLOYMENT BENEFITS

In addition to the pension benefits described in Note 27 - 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, 2000, Maricopa County had a net claims expense for Blue Cross/Blue Shield run off claims of \$6,952.

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, 2000, 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.

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.

Back of General Fund - Tab

Maricopa County
Schedule Of Expenditures - Budget And Actual
General Fund
For the Fiscal Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE
<u>GENERAL GOVERNMENT</u>			
County Assessor	\$ 13,950,951	\$ 13,921,894	\$ 29,057
Board of Supervisors	1,600,830	1,463,674	137,156
Finance	2,132,366	1,857,842	274,524
Management and Budget	1,473,828	1,337,623	136,205
County Manager	1,194,035	1,003,941	190,094
Elections	8,252,074	7,237,078	1,014,996
Materials Management	1,346,798	1,249,300	97,498
Facilities Management	20,046,552	19,458,960	587,592
Internal Audit	858,504	795,525	62,979
Human Resources	2,728,343	2,563,535	164,808
Planning and Training	626,557	547,123	79,434
Information Technology	5,179,219	5,077,130	102,089
Recorder	1,827,872	1,771,304	56,568
Treasurer	3,654,989	3,335,030	319,959
Call Center	1,219,545	1,148,984	70,561
General Government	92,929,247	55,642,655	37,286,592
Total General Government	<u>159,021,710</u>	<u>118,411,598</u>	<u>40,610,112</u>
<u>PUBLIC SAFETY</u>			
Adult Probation	10,859,720	10,834,886	24,834
Emergency Management	175,033	109,715	65,318
Clerk of Superior Court	18,622,308	18,499,955	122,353
County Attorney	39,035,284	38,492,972	542,312
Justice Courts	14,767,834	14,767,834	0
Constables	1,484,339	1,473,883	10,456
Judicial Mandates	5,631,200	5,496,988	134,212
Juvenile Courts	9,694,690	9,546,027	148,663
Medical Examiner	3,025,969	2,939,903	86,066
Indigent Representation	32,047,322	31,012,197	1,035,125
Public Fiduciary	1,677,515	1,582,598	94,917
Superior Court	37,215,083	36,924,260	290,823
Sheriff	34,881,745	34,873,757	7,988
Total Public Safety	<u>209,118,042</u>	<u>206,554,975</u>	<u>2,563,067</u>
<u>HEALTH, WELFARE AND SANITATION</u>			
Human Services	1,302,903	1,302,873	30
Public Health	4,904,631	4,796,614	108,017
Animal Control	229,035	236,331	(7,296)
Environmental Services	644,264	641,334	2,930
Health Care Mandates	223,291,982	215,888,464	7,403,518
Medical Assistance Program	26,410,959	19,478,325	6,932,634
Total Health, Welfare and Sanitation	<u>256,783,774</u>	<u>242,343,941</u>	<u>14,439,833</u>
<u>CULTURE AND RECREATION</u>			
Parks and Recreation	1,336,056	1,334,263	1,793
<u>EDUCATION</u>			
Superintendent of Schools	1,456,799	1,372,766	84,033
Total General Fund Expenditures	<u>\$ 627,716,381</u>	<u>\$ 570,017,543</u>	<u>\$ 57,698,838</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
Flood Control
Adult Probation Grants
Human Services Grants
Public Health
Air Pollution
Juvenile Court Grants
CDBG Housing Trust
Library
Stadium District
Bank One Ballpark Operations
Animal Control
Adult Probation Services
Child Support Automation
Child Support Enhancement
Children's Issues Education
Clerk Of Court Grants
Conciliation Court Special
Correctional Health Grants
County Attorney Grants
County Attorney Special
Court Automation
Document Retrieval
Domestic Relations Education
Economic Development
Emergency Management
Expedited Child Support
Housing Department
Jail Operations
Justice Court Enhancement
Justice Court Grants
Justice Court Judicial Enhancement
Juvenile Probation

Juvenile Restitution
Law Library
Old Courthouse
Palo Verde
Parks & Recreation Grants
Parks Enhancement
Parks Souvenir
Parks Lake Pleasant
Planning Grants
Planning and Development
Probate Programs
Public Defender Grants
Public Defender Training
Public Health Pharmacy
Recorder's Surcharge
Regional Schools
Research And Reporting
RICO
Sheriff Aviation
Sheriff Donations
Sheriff Grants
Sheriff Inmate Health Services
Sheriff Special Funding
Sports Authority
Street Lighting
Superior Court Grants
Superior Court Judicial Enhancement
Superior Court Special
Taxpayers' Information
Victim Location
Waste Tire Program
Regional School District 509
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 rehabilitation 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.

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.

Economic Development - Established by the Board of Supervisors to segregate this activity from the General Fund. This fund accounts for a fixed \$65,000 fee from Waste Management Corporation plus a percentage based on the 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.

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

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 A.R.S. §8-346, the fund was established for the payment of restitution in juvenile delinquency proceedings. This fund consists of state and local appropriations, gifts, devices and donations from any public or private source.

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

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.

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

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 by A.R.S. §12-287.

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

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, 2000

	TRANSPOR- TATION	FLOOD CONTROL	ADULT PROBATION GRANTS	HUMAN SERVICES GRANTS	PUBLIC HEALTH
ASSETS					
Cash in bank and on hand	\$ 1,200	\$ 450	\$	\$ 13,241	\$ 907
Cash and investments held by					
County Treasurer	34,987,820	38,032,632			2,509,961
Cash and investments held by trustee		102,309			
Receivables:					
Taxes		1,009,746			
Accrued interest	360,056	432,656			29,305
Due from other funds		7,722			
Due from other governmental units	17,934,875	1,070,084	10,888,988	4,062,745	4,141,012
Inventory of supplies	611,569	75,421			40,531
Miscellaneous				218,068	
Total assets	\$ 53,895,520	\$ 40,731,020	\$ 10,888,988	\$ 4,294,054	\$ 6,721,716
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 12,561,898	\$ 14,394,256	\$ 248,983	\$ 1,213,275	\$ 774,831
Employee compensation	682,973	347,813	783,264	208,397	318,692
Accrued liabilities	501,250	3,500	2,030	420	293
Due to other funds			8,398,659	587,624	
Due to other governmental units					
Deferred revenue		617,468	1,456,052	2,284,338	4,706,081
Deposits held for other parties	1,643,213				
Total liabilities	15,389,334	15,363,037	10,888,988	4,294,054	5,799,897
Fund balances:					
Reserved for inventory of supplies	611,569	75,421			40,531
Unreserved	37,894,617	25,292,562			881,288
Total fund balances	38,506,186	25,367,983			921,819
Total liabilities and fund	\$ 53,895,520	\$ 40,731,020	\$ 10,888,988	\$ 4,294,054	\$ 6,721,716

AIR POLLUTION	JUVENILE COURT GRANTS	CDBG HOUSING TRUST	LIBRARY	STADIUM DISTRICT	BANK ONE BALLPARK OPERATIONS	ANIMAL CONTROL
\$ 800	\$	\$	\$ 400	\$ 50	\$ 7,393	\$ 2,720
3,357,867	82,707		6,570,415	2,920,577	1,770,911	27,393
36,622			192,811			
			71,394	29,447	19,153	
			1,175		3,769	
1,906,610	2,336,202	2,372,269	4,509	936,969		221,278
					57,058	45,663
<u>\$ 5,301,899</u>	<u>\$ 2,418,909</u>	<u>\$ 2,372,269</u>	<u>\$ 6,840,704</u>	<u>\$ 3,887,043</u>	<u>\$ 1,858,284</u>	<u>\$ 297,054</u>
\$ 324,121	\$ 80,113	\$ 134,423	\$ 699,395	\$	\$ 4,737	\$ 75,364
334,905	292,011	16,159	134,762	467	3,661	89,692
			35		5,708	2,898
		46,648		1,501		73,568
	1,819,695	2,175,039	133,986			9,869
<u>659,026</u>	<u>2,191,819</u>	<u>2,372,269</u>	<u>968,178</u>	<u>1,968</u>	<u>14,106</u>	<u>251,391</u>
						45,663
4,642,873	227,090		5,872,526	3,885,075	1,844,178	
<u>4,642,873</u>	<u>227,090</u>		<u>5,872,526</u>	<u>3,885,075</u>	<u>1,844,178</u>	<u>45,663</u>
<u>\$ 5,301,899</u>	<u>\$ 2,418,909</u>	<u>\$ 2,372,269</u>	<u>\$ 6,840,704</u>	<u>\$ 3,887,043</u>	<u>\$ 1,858,284</u>	<u>\$ 297,054</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2000

	ADULT PROBATION SERVICES	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCEMENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT GRANTS
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by County Treasurer	2,054,430	104,271	277,805	15,715	199,715
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest	21,779	1,134	3,008		2,976
Due from other funds	460,130				
Due from other governmental units					300,512
Inventory of supplies					
Miscellaneous					
Total assets	<u>\$ 2,536,339</u>	<u>\$ 105,405</u>	<u>\$ 280,813</u>	<u>\$ 15,715</u>	<u>\$ 503,203</u>
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 144,138	\$	\$	\$	\$ 27,611
Employee compensation	186,328				10,759
Accrued liabilities	136				
Due to other funds					
Due to other governmental units					
Deferred revenue					396,114
Deposits held for other parties					
Total liabilities	<u>330,602</u>				<u>434,484</u>
Fund balances:					
Reserved for inventory of supplies					
Unreserved	2,205,737	105,405	280,813	15,715	68,719
Total fund balances	<u>2,205,737</u>	<u>105,405</u>	<u>280,813</u>	<u>15,715</u>	<u>68,719</u>
Total liabilities and fund	<u>\$ 2,536,339</u>	<u>\$ 105,405</u>	<u>\$ 280,813</u>	<u>\$ 15,715</u>	<u>\$ 503,203</u>

CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY SPECIAL	COURT AUTOMATION	DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION
\$	\$	\$	\$ 300	\$	\$	\$
339,808	313		3,058,864	111,910	707,618	146,267
3,778			33,502	1,615	7,667	1,584
		535,790			93,501	
		92,210				
<u>\$ 343,586</u>	<u>\$ 313</u>	<u>\$ 628,000</u>	<u>\$ 3,092,666</u>	<u>\$ 113,525</u>	<u>\$ 808,786</u>	<u>\$ 147,851</u>
\$ 3,577	\$	\$ 104,105	\$ 129,981	\$ 10,042	\$ 1,871	\$
30,983		113,388	56,234	2,000	20,770	2,265
		480				
		255,608				
	313	154,419				
<u>34,560</u>	<u>313</u>	<u>628,000</u>	<u>186,215</u>	<u>12,042</u>	<u>22,641</u>	<u>2,265</u>
<u>309,026</u>			<u>2,906,451</u>	<u>101,483</u>	<u>786,145</u>	<u>145,586</u>
<u>309,026</u>			<u>2,906,451</u>	<u>101,483</u>	<u>786,145</u>	<u>145,586</u>
<u>\$ 343,586</u>	<u>\$ 313</u>	<u>\$ 628,000</u>	<u>\$ 3,092,666</u>	<u>\$ 113,525</u>	<u>\$ 808,786</u>	<u>\$ 147,851</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2000

	<u>ECONOMIC DEVELOPMENT</u>	<u>EMERGENCY MANAGEMENT</u>	<u>EXPEDITED CHILD SUPPORT</u>	<u>HOUSING DEPARTMENT</u>	<u>JAIL OPERATIONS</u>
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$ 3,157,999	\$
Cash and investments held by County Treasurer	242,974	468,797	382,079		5,417,451
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest	2,923	5,076	4,302		58,089
Due from other funds					191,081
Due from other governmental units		5,000		2,514,087	19,891,624
Inventory of supplies					
Miscellaneous				1,203,315	
Total assets	\$ 245,897	\$ 478,873	\$ 386,381	\$ 6,875,401	\$ 25,558,245
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 2,628	\$ 7,215	\$ 17	\$	\$ 2,625,398
Employee compensation		11,507	11,254		1,854,134
Accrued liabilities				3,297,915	5,896
Due to other funds					
Due to other governmental units					3,391
Deferred revenue		460,151			
Deposits held for other parties					
Total liabilities	2,628	478,873	11,271	3,297,915	4,488,819
Fund balances:					
Reserved for inventory of supplies					
Unreserved	243,269		375,110	3,577,486	21,069,426
Total fund balances	243,269		375,110	3,577,486	21,069,426
Total liabilities and fund	\$ 245,897	\$ 478,873	\$ 386,381	\$ 6,875,401	\$ 25,558,245

<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>
\$	\$	\$	\$	\$	\$
82,800	202,574	895,188	598,500	2,573	492,599
38,287	2,193	9,692	7,832		5,333
	4,779	40,284			
<u>\$ 121,087</u>	<u>\$ 209,546</u>	<u>\$ 945,164</u>	<u>\$ 606,332</u>	<u>\$ 2,573</u>	<u>\$ 497,932</u>
\$ 35,128	\$	\$ 365,158	\$ 3,913	\$	\$ 172
		906	24,278		
	209,546				
<u>35,128</u>	<u>209,546</u>	<u>366,064</u>	<u>28,191</u>		<u>172</u>
<u>85,959</u>		<u>579,100</u>	<u>578,141</u>	<u>2,573</u>	<u>497,760</u>
<u>85,959</u>		<u>579,100</u>	<u>578,141</u>	<u>2,573</u>	<u>497,760</u>
<u>\$ 121,087</u>	<u>\$ 209,546</u>	<u>\$ 945,164</u>	<u>\$ 606,332</u>	<u>\$ 2,573</u>	<u>\$ 497,932</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2000

	OLD COURT HOUSE	PALO VERDE	PARKS & RECREATION GRANTS	PARKS ENHANCEMENT	PARKS SOUVENIR
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$	\$ 50
Cash and investments held by County Treasurer	5,694	113,908	2,488	820,460	21,819
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest		1,247		10,094	
Due from other funds					
Due from other governmental units			8,060		
Inventory of supplies					
Miscellaneous					
Total assets	\$ 5,694	\$ 115,155	\$ 10,548	\$ 830,554	\$ 21,869
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$	\$ 1,442	\$ 31	\$ 6,472	\$ 3,068
Employee compensation		3,923		50,866	
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Deferred revenue			10,517		
Deposits held for other parties					
Total liabilities		5,365	10,548	57,338	3,068
Fund balances:					
Reserved for inventory of supplies					
Unreserved	5,694	109,790		773,216	18,801
Total fund balances	5,694	109,790		773,216	18,801
Total liabilities and fund	\$ 5,694	\$ 115,155	\$ 10,548	\$ 830,554	\$ 21,869

<u>PARKS LAKE PLEASANT</u>	<u>PLANNING GRANTS</u>	<u>PLANNING AND DEVELOP- MENT</u>	<u>PROBATE PROGRAMS</u>	<u>PUBLIC DEFENDER GRANTS</u>	<u>PUBLIC DEFENDER TRAINING</u>	<u>PUBLIC HEALTH PHARMACY</u>
\$ 130	\$	\$	\$	\$	\$	\$
7,435,810	175,929	2,503,617	15,852	73,003		1,781,354
80,939		30,430		1,215		18,772
	11,757				87,128	95,466
					15	
<u>\$ 7,516,879</u>	<u>\$ 187,686</u>	<u>\$ 2,534,047</u>	<u>\$ 15,852</u>	<u>\$ 74,218</u>	<u>\$ 87,143</u>	<u>\$ 1,895,592</u>
\$ 17,185	\$ 1,435	\$ 245,299	\$ 728	\$ 3,681	\$ 2,914	\$ 169,415
15,810	1,499	98,383	8,799	18,272	6,729	36,806
		18			33,692	
	8,114					
<u>32,995</u>	<u>11,048</u>	<u>343,700</u>	<u>9,527</u>	<u>21,953</u>	<u>43,335</u>	<u>206,221</u>
						95,466
<u>7,483,884</u>	<u>176,638</u>	<u>2,190,347</u>	<u>6,325</u>	<u>52,265</u>	<u>43,808</u>	<u>1,593,905</u>
<u>7,483,884</u>	<u>176,638</u>	<u>2,190,347</u>	<u>6,325</u>	<u>52,265</u>	<u>43,808</u>	<u>1,689,371</u>
<u>\$ 7,516,879</u>	<u>\$ 187,686</u>	<u>\$ 2,534,047</u>	<u>\$ 15,852</u>	<u>\$ 74,218</u>	<u>\$ 87,143</u>	<u>\$ 1,895,592</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2000

	RECORDER'S SURCHARGE	REGIONAL SCHOOLS	RESEARCH AND REPORTING	RICO	SHERIFF AVIATION
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$ 9,075,510	\$
Cash and investments held by County Treasurer	2,076,195	14,831			5,937
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest	22,473				
Due from other funds	108,390				
Due from other governmental units					
Inventory of supplies					
Miscellaneous					
Total assets	\$ 2,207,058	\$ 14,831	\$	\$ 9,075,510	\$ 5,937
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 206,694	\$ 21,231	\$ 5,848	\$	\$
Employee compensation	45,333		9,813		
Accrued liabilities				1,306,054	
Due to other funds			124,390		
Due to other governmental units				7,769,456	
Deferred revenue					
Deposits held for other parties					
Total liabilities	252,027	21,231	140,051	9,075,510	
Fund balances:					
Reserved for inventory of supplies					
Unreserved	1,955,031	(6,400)	(140,051)		5,937
Total fund balances	1,955,031	(6,400)	(140,051)		5,937
Total liabilities and fund	\$ 2,207,058	\$ 14,831	\$	\$ 9,075,510	\$ 5,937

SHERIFF DONATIONS	SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF SPECIAL FUNDING	SPORTS AUTHORITY	STREET LIGHTING	SUPERIOR COURT GRANTS
\$	\$ 191,397	\$	\$	\$ 119,275	\$	\$
3,877	5,444,052				1,115,616	293,518
	56,952		8,484		12,030	3,624
	1,727,759					
		3,920	620,106	54,000		
<u>\$ 3,877</u>	<u>\$ 7,420,160</u>	<u>\$ 3,920</u>	<u>\$ 628,590</u>	<u>\$ 173,275</u>	<u>\$ 1,127,646</u>	<u>\$ 297,142</u>
\$	\$ 163,460	\$	\$ 74,620	\$ 14,653	\$ 88,118	\$ 87,041
	55,737		28,468			30,957
			4,058			5
	257,283	3,071	505,050			
	242,942					111,217
	719,422	3,071	612,196	14,653	88,118	229,220
3,877	6,700,738	849	16,394	158,622	1,039,528	67,922
3,877	6,700,738	849	16,394	158,622	1,039,528	67,922
<u>\$ 3,877</u>	<u>\$ 7,420,160</u>	<u>\$ 3,920</u>	<u>\$ 628,590</u>	<u>\$ 173,275</u>	<u>\$ 1,127,646</u>	<u>\$ 297,142</u>

(continued on next page)

Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2000

	SUPERIOR COURT JUDICIAL ENHANCEMENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION	VICTIM LOCATION
ASSETS				
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by County Treasurer	879,806	490,301	535,769	49,092
Cash and investments held by trustee				
Receivables:				
Taxes				
Accrued interest	9,553	8,041		
Due from other funds				
Due from other governmental units				
Inventory of supplies				
Miscellaneous				
Total assets	\$ 889,359	\$ 498,342	\$ 535,769	\$ 49,092
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 51,349	\$ 8,092	\$	\$
Employee compensation	1,000	4,330		
Accrued liabilities				
Due to other funds				
Due to other governmental units		12,000		
Deferred revenue				
Deposits held for other parties				
Total liabilities	52,349	24,422		
Fund balances:				
Reserved for inventory of supplies				
Unreserved	837,010	473,920	535,769	49,092
Total fund balances	837,010	473,920	535,769	49,092
Total liabilities and fund	\$ 889,359	\$ 498,342	\$ 535,769	\$ 49,092

WASTE TIRE PROGRAM	REGIONAL SCHOOL DISTRICT 509	REGIONAL SCHOOL DISTRICT 512	TOTALS JUNE 30, 2000
\$	\$	\$	\$ 12,571,822
1,270,919	2,104,450	576,662	133,873,493 102,309
13,828			1,202,557 1,428,798
684,210			944,339 71,646,247
6,230			868,650 2,254,922
<u>\$ 1,975,187</u>	<u>\$ 2,104,450</u>	<u>\$ 576,662</u>	<u>\$ 224,893,137</u>
\$ 109,979 5,652	\$	\$	\$ 35,255,105 5,959,979 5,130,696 10,287,094 7,784,847 14,795,861 1,643,213
<u>115,631</u>			<u>80,856,795</u>
1,859,556	2,104,450	576,662	868,650 143,167,692
<u>1,859,556</u>	<u>2,104,450</u>	<u>576,662</u>	<u>144,036,342</u>
<u>\$ 1,975,187</u>	<u>\$ 2,104,450</u>	<u>\$ 576,662</u>	<u>\$ 224,893,137</u>

Maricopa County
Combining Statement Of Revenues, Expenditures And
Changes In Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 2000

	TRANSPOR- TATION	FLOOD CONTROL	ADULT PROBATION GRANTS	HUMAN SERVICES GRANTS	PUBLIC HEALTH
REVENUES					
Taxes	\$	\$ 43,992,461	\$	\$	\$
Licenses and permits	584,973	901,066			
Intergovernmental	91,371,221	22,187,952	32,429,831	21,724,353	23,479,969
Charges for services	5,410		168,365	1,403,868	44,952
Fines and forfeits					
Miscellaneous	2,937,160	5,028,514		21,643	81,344
Total revenues	<u>94,898,764</u>	<u>72,109,993</u>	<u>32,598,196</u>	<u>23,149,864</u>	<u>23,606,265</u>
EXPENDITURES					
Current:					
General government					
Public safety		28,693,391	32,089,970		
Highways and streets	55,450,402				
Health, welfare and sanitation				22,743,334	22,876,852
Culture and recreation					
Education					
Capital outlay	51,573,936	54,174,429	497,654	406,530	410,026
Total expenditures	<u>107,024,338</u>	<u>82,867,820</u>	<u>32,587,624</u>	<u>23,149,864</u>	<u>23,286,878</u>
Excess (deficiency) of revenues over expenditures	<u>(12,125,574)</u>	<u>(10,757,827)</u>	<u>10,572</u>		<u>319,387</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in					
Operating transfers out	(473,079)		(10,572)		(353,461)
Total other financing sources (uses)	<u>(473,079)</u>		<u>(10,572)</u>		<u>(353,461)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(12,598,653)</u>	<u>(10,757,827)</u>			<u>(34,074)</u>
Fund balances (deficits) at beginning of year	51,054,973	36,144,763			966,747
Increase (decrease) in reserve for inventory of supplies	49,866	(18,953)			(10,854)
Fund balances (deficits) at end of year	<u>\$ 38,506,186</u>	<u>\$ 25,367,983</u>	<u>\$</u>	<u>\$</u>	<u>\$ 921,819</u>

AIR POLLUTION	JUVENILE COURT GRANTS	CDBG HOUSING TRUST	LIBRARY	STADIUM DISTRICT	BANK ONE BALLPARK OPERATIONS	ANIMAL CONTROL
\$ 11,089,534	\$	\$	\$ 8,052,084	\$	\$	\$
3,913,023	11,855,756	6,941,111	179,640			3,235,111
378,565	185,976			5,722,268		842,435
252,015			204,369			1,407,093
985,651	28,980	5,695	460,665	189,421	3,677,541	3,449
<u>16,618,788</u>	<u>12,070,712</u>	<u>6,946,806</u>	<u>8,896,758</u>	<u>5,911,689</u>	<u>3,677,541</u>	<u>5,790,968</u>
	11,870,785					
14,978,894		6,925,756	8,165,230	46,162	2,494,465	5,606,114
550,830	262,439	21,050	247,369			304,105
<u>15,529,724</u>	<u>12,133,224</u>	<u>6,946,806</u>	<u>8,412,599</u>	<u>46,162</u>	<u>2,494,465</u>	<u>5,910,219</u>
1,089,064	(62,512)		484,159	5,865,527	1,183,076	(119,251)
(234,941)			(3,193)	(5,489,334)	(517,168)	60,000
<u>(234,941)</u>			<u>(3,193)</u>	<u>(5,489,334)</u>	<u>(517,168)</u>	<u>(6,973)</u>
854,123	(62,512)		480,966	376,193	665,908	(66,224)
3,788,750	289,602		5,391,560	3,508,882	1,178,270	75,636
						36,251
<u>\$ 4,642,873</u>	<u>\$ 227,090</u>	<u>\$</u>	<u>\$ 5,872,526</u>	<u>\$ 3,885,075</u>	<u>\$ 1,844,178</u>	<u>\$ 45,663</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, 2000

	ADULT PROBATION SERVICES	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCE- MENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT GRANTS
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental			60,284		1,369,763
Charges for services	6,259,280				
Fines and forfeits	132,874				
Miscellaneous	125,988	2,548	12,532	1,246	15,651
Total revenues	<u>6,518,142</u>	<u>2,548</u>	<u>72,816</u>	<u>1,246</u>	<u>1,385,414</u>
EXPENDITURES					
Current:					
General government					
Public safety	6,827,858				1,212,786
Highways and streets					
Health, welfare and sanitation		13,959	21,583		
Culture and recreation					
Education					
Capital outlay	192,848	14,932			103,909
Total expenditures	<u>7,020,706</u>	<u>28,891</u>	<u>21,583</u>		<u>1,316,695</u>
Excess (deficiency) of revenues over expenditures	<u>(502,564)</u>	<u>(26,343)</u>	<u>51,233</u>	<u>1,246</u>	<u>68,719</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in					
Operating transfers out					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(502,564)</u>	<u>(26,343)</u>	<u>51,233</u>	<u>1,246</u>	<u>68,719</u>
Fund balances (deficits) at beginning of year	<u>2,708,301</u>	<u>131,748</u>	<u>229,580</u>	<u>14,469</u>	
Increase (decrease) in reserve for inventory of supplies					
Fund balances (deficits) at end of year	<u>\$ 2,205,737</u>	<u>\$ 105,405</u>	<u>\$ 280,813</u>	<u>\$ 15,715</u>	<u>\$ 68,719</u>

<u>CONCILIATION COURT SPECIAL</u>	<u>CORRECTIONAL HEALTH GRANTS</u>	<u>COUNTY ATTORNEY GRANTS</u>	<u>COUNTY ATTORNEY SPECIAL</u>	<u>COURT AUTOMATION</u>	<u>DOCUMENT RETRIEVAL</u>	<u>DOMESTIC RELATIONS EDUCATION</u>
\$	\$	\$	\$	\$	\$	\$
	5,770	4,543,697	1,609,217			
1,026,387			1,456,982	637,248	1,054,511	130,772
21,136	529		240,283	3,710	34,714	5,900
<u>1,047,523</u>	<u>6,299</u>	<u>4,543,697</u>	<u>3,306,482</u>	<u>640,958</u>	<u>1,089,225</u>	<u>136,672</u>
		4,511,581	2,119,103	647,663	899,141	
1,157,001	6,613					58,689
11,675		32,116	60,985	6,612	42,793	
<u>1,168,676</u>	<u>6,613</u>	<u>4,543,697</u>	<u>2,180,088</u>	<u>654,275</u>	<u>941,934</u>	<u>58,689</u>
<u>(121,153)</u>	<u>(314)</u>		<u>1,126,394</u>	<u>(13,317)</u>	<u>147,291</u>	<u>77,983</u>
<u>(121,153)</u>	<u>(314)</u>		<u>1,126,394</u>	<u>(13,317)</u>	<u>147,291</u>	<u>77,983</u>
430,179	314		1,780,057	114,800	638,854	67,603
<u>\$ 309,026</u>	<u>\$</u>	<u>\$</u>	<u>\$ 2,906,451</u>	<u>\$ 101,483</u>	<u>\$ 786,145</u>	<u>\$ 145,586</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, 2000

	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	EXPEDITED CHILD SUPPORT	HOUSING DEPARTMENT
REVENUES				
Taxes	\$	\$	\$	\$
Licenses and permits				
Intergovernmental		429,794		12,309,634
Charges for services	86,214		300,993	1,221,416
Fines and forfeits				
Miscellaneous	14,930	22,552	21,416	133,656
Total revenues	<u>101,144</u>	<u>452,346</u>	<u>322,409</u>	<u>13,664,706</u>
EXPENDITURES				
Current:				
General government				
Public safety	177,698	446,143		
Highways and streets				
Health, welfare and sanitation			377,198	12,069,102
Culture and recreation				
Education				
Capital outlay	18,705	6,203	3,690	
Total expenditures	<u>196,403</u>	<u>452,346</u>	<u>380,888</u>	<u>12,069,102</u>
Excess (deficiency) of revenues over expenditures	<u>(95,259)</u>		<u>(58,479)</u>	<u>1,595,604</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in				
Operating transfers out				
Total other financing sources (uses)				
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(95,259)</u>		<u>(58,479)</u>	<u>1,595,604</u>
Fund balances (deficits) at beginning of year	<u>338,528</u>		<u>433,589</u>	<u>2,140,831</u>
Increase (decrease) in reserve for inventory of supplies				<u>(158,949)</u>
Fund balances (deficits) at end of year	<u>\$ 243,269</u>	<u>\$</u>	<u>\$ 375,110</u>	<u>\$ 3,577,486</u>

<u>JAIL OPERATIONS</u>	<u>JUSTICE COURT ENHANCE- MENT</u>	<u>JUSTICE COURT GRANTS</u>	<u>JUSTICE COURT JUDICIAL ENHANCEMENT</u>	<u>JUVENILE PROBATION</u>	<u>JUVENILE RESTITUTION</u>	<u>LAW LIBRARY</u>
\$	\$	\$	\$	\$	\$	\$
103,418,237	429,264	75,394		782,268		705,801
840,554	21,693	9,722	490,736	40,482	1,865	2,520
<u>104,258,791</u>	<u>450,957</u>	<u>85,116</u>	<u>549,462</u>	<u>822,750</u>	<u>1,865</u>	<u>820,592</u>
101,695,370	373,583	85,116	9,897	1,111,346		798,050
3,156,234	448,474		527,690			
<u>104,851,604</u>	<u>822,057</u>	<u>85,116</u>	<u>537,587</u>	<u>1,111,346</u>		<u>798,050</u>
(592,813)	(371,100)		11,875	(288,596)	1,865	22,542
94,930,610						
(105,606,875)						
<u>(10,676,265)</u>						
(11,269,078)	(371,100)		11,875	(288,596)	1,865	22,542
32,338,504	457,059		567,225	866,737	708	475,218
<u>\$ 21,069,426</u>	<u>\$ 85,959</u>	<u>\$</u>	<u>\$ 579,100</u>	<u>\$ 578,141</u>	<u>\$ 2,573</u>	<u>\$ 497,760</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, 2000

	OLD COURT- HOUSE	PALO VERDE	PARKS & RECREATION GRANTS	PARKS ENHANCEMENT	PARKS SOUVENIR
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental		217,095	4,361		
Charges for services				1,196,247	
Fines and forfeits					
Miscellaneous	8,301	5,744		751,764	43,482
Total revenues	<u>8,301</u>	<u>222,839</u>	<u>4,361</u>	<u>1,948,011</u>	<u>43,482</u>
EXPENDITURES					
Current:					
General government	132				
Public safety		203,457			
Highways and streets					
Health, welfare and sanitation					
Culture and recreation				1,735,071	30,588
Education					
Capital outlay			4,361	211,414	
Total expenditures	<u>132</u>	<u>203,457</u>	<u>4,361</u>	<u>1,946,485</u>	<u>30,588</u>
Excess (deficiency) of revenues over expenditures	<u>8,169</u>	<u>19,382</u>		<u>1,526</u>	<u>12,894</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in				25,000	
Operating transfers out					(25,000)
Total other financing sources (uses)				<u>25,000</u>	<u>(25,000)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>8,169</u>	<u>19,382</u>		<u>26,526</u>	<u>(12,106)</u>
Fund balances (deficits) at beginning of of year	<u>(2,475)</u>	<u>90,408</u>		<u>746,690</u>	<u>30,907</u>
Increase (decrease) in reserve for inventory of supplies					
Fund balances (deficits) at end of year	<u>\$ 5,694</u>	<u>\$ 109,790</u>	<u>\$</u>	<u>\$ 773,216</u>	<u>\$ 18,801</u>

<u>PARKS LAKE PLEASANT</u>	<u>PLANNING GRANTS</u>	<u>PLANNING AND DEVELOP- MENT</u>	<u>PROBATE PROGRAMS</u>	<u>PUBLIC DEFENDER GRANTS</u>	<u>PUBLIC DEFENDER TRAINING</u>	<u>PUBLIC HEALTH PHARMACY</u>
\$	\$	\$	\$	\$	\$	\$
6,265,829	230,727	5,874,585				
1,347,370	30,647		254,329	643,377	436,293	2,133,658
		2,118,973		4,159		
439,199		125,062	229	5,028	12,286	312,197
<u>8,052,398</u>	<u>261,374</u>	<u>8,118,620</u>	<u>254,558</u>	<u>652,564</u>	<u>448,579</u>	<u>2,445,855</u>
	84,736	4,607,933		590,542	429,166	
967,608			258,879			2,405,714
392,950		1,270,658	1,989	9,757		30,243
<u>1,360,558</u>	<u>84,736</u>	<u>5,878,591</u>	<u>260,868</u>	<u>600,299</u>	<u>429,166</u>	<u>2,435,957</u>
6,691,840	176,638	2,240,029	(6,310)	52,265	19,413	9,898
(145,769)		(49,682)				37,220
<u>(145,769)</u>		<u>(49,682)</u>				<u>(34,688)</u>
						2,532
6,546,071	176,638	2,190,347	(6,310)	52,265	19,413	12,430
937,813			12,635		24,395	1,717,445
						(40,504)
<u>\$ 7,483,884</u>	<u>\$ 176,638</u>	<u>\$ 2,190,347</u>	<u>\$ 6,325</u>	<u>\$ 52,265</u>	<u>\$ 43,808</u>	<u>\$ 1,689,371</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, 2000

	<u>RECORDER'S SURCHARGE</u>	<u>REGIONAL SCHOOLS</u>	<u>RESEARCH AND REPORTING</u>	<u>RICO</u>	<u>SHERIFF AVIATION</u>
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental					
Charges for services	3,864,196				
Fines and forfeits				1,168,637	
Miscellaneous	138,790	601,559	465,131		268,594
Total revenues	<u>4,002,986</u>	<u>601,559</u>	<u>465,131</u>	<u>1,168,637</u>	<u>268,594</u>
EXPENDITURES					
Current:					
General government	2,882,035		403,454		
Public safety				649,106	15,966
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education		742,409			
Capital outlay	1,821,371		14,761	519,531	247,118
Total expenditures	<u>4,703,406</u>	<u>742,409</u>	<u>418,215</u>	<u>1,168,637</u>	<u>263,084</u>
Excess (deficiency) of revenues over expenditures	<u>(700,420)</u>	<u>(140,850)</u>	<u>46,916</u>		<u>5,510</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in					
Operating transfers out			(1,259)		
Total other financing sources (uses)			<u>(1,259)</u>		
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(700,420)</u>	<u>(140,850)</u>	<u>45,657</u>		<u>5,510</u>
Fund balances (deficits) at beginning of year	<u>2,655,451</u>	<u>134,450</u>	<u>(185,708)</u>		<u>427</u>
Increase (decrease) in reserve for inventory of supplies					
Fund balances (deficits) at end of year	<u>\$ 1,955,031</u>	<u>\$ (6,400)</u>	<u>\$ (140,051)</u>	<u>\$</u>	<u>\$ 5,937</u>

<u>SHERIFF DONATIONS</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>
\$	\$	\$	\$	\$	\$	\$
	16,195,477					1,532,494
	500	56,038			4,652,498	
782	225,418	1,832	7,812,962	581,420		22,597
<u>782</u>	<u>16,421,395</u>	<u>57,870</u>	<u>7,812,962</u>	<u>581,420</u>	<u>4,652,498</u>	<u>1,555,091</u>
	4,811,851	65,427	7,756,942		4,459,384	1,294,883
				529,376		
	1,158,806	3,554	53,939			192,286
	<u>5,970,657</u>	<u>68,981</u>	<u>7,810,881</u>	<u>529,376</u>	<u>4,459,384</u>	<u>1,487,169</u>
782	10,450,738	(11,111)	2,081	52,044	193,114	67,922
	(3,750,000)					
	<u>(3,750,000)</u>					
782	6,700,738	(11,111)	2,081	52,044	193,114	67,922
3,095		11,960	14,313	106,578	846,414	
<u>\$ 3,877</u>	<u>\$ 6,700,738</u>	<u>\$ 849</u>	<u>\$ 16,394</u>	<u>\$ 158,622</u>	<u>\$ 1,039,528</u>	<u>\$ 67,922</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, 2000

	SUPERIOR COURT JUDICIAL ENHANCEMENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION	VICTIM LOCATION	WASTE TIRE PROGRAM
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental		985,110	131,682		3,026,217
Charges for services	662,444	116,959			121,612
Fines and forfeits					
Miscellaneous	29,328	40,955		24,929	108,231
Total revenues	<u>691,772</u>	<u>1,143,024</u>	<u>131,682</u>	<u>24,929</u>	<u>3,256,060</u>
EXPENDITURES					
Current:					
General government			938		
Public safety	729,439	990,461			
Highways and streets					
Health, welfare and sanitation					2,727,649
Culture and recreation					
Education					
Capital outlay	70,650				
Total expenditures	<u>800,089</u>	<u>990,461</u>	<u>938</u>		<u>2,727,649</u>
Excess (deficiency) of revenues over expenditures	<u>(108,317)</u>	<u>152,563</u>	<u>130,744</u>	<u>24,929</u>	<u>528,411</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in					
Operating transfers out					
Total other financing sources (uses)					
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(108,317)</u>	<u>152,563</u>	<u>130,744</u>	<u>24,929</u>	<u>528,411</u>
Fund balances (deficits) at beginning of year	<u>945,327</u>	<u>321,357</u>	<u>405,025</u>	<u>24,163</u>	<u>1,331,145</u>
Increase (decrease) in reserve for inventory of supplies					
Fund balances (deficits) at end of year	<u>\$ 837,010</u>	<u>\$ 473,920</u>	<u>\$ 535,769</u>	<u>\$ 49,092</u>	<u>\$ 1,859,556</u>

REGIONAL SCHOOL DISTRICT 509	REGIONAL SCHOOL DISTRICT 512	TOTALS JUNE 30, 2000
\$	\$	\$
		52,044,545
		21,915,996
11,557,849	204,185	379,977,697
2,173,462	334,520	40,987,616
		3,711,582
130,767	36,889	27,655,074
<u>13,862,078</u>	<u>575,594</u>	<u>526,292,510</u>
		3,286,559
		220,258,774
		55,450,402
		92,227,337
		13,968,500
14,919,911	837,534	16,499,854
255,266		119,333,888
<u>15,175,177</u>	<u>837,534</u>	<u>521,025,314</u>
<u>(1,313,099)</u>	<u>(261,940)</u>	<u>5,267,196</u>
		95,052,830
		<u>(116,701,994)</u>
		<u>(21,649,164)</u>
<u>(1,313,099)</u>	<u>(261,940)</u>	<u>(16,381,968)</u>
<u>3,456,545</u>	<u>838,602</u>	<u>160,600,449</u>
<u>(38,996)</u>		<u>(182,139)</u>
<u>\$ 2,104,450</u>	<u>\$ 576,662</u>	<u>\$ 144,036,342</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Transportation

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 800,000	\$ 584,973	\$ (215,027)
Intergovernmental	87,116,280	91,371,221	4,254,941
Charges for services	50,000	5,410	(44,590)
Miscellaneous	1,670,000	2,937,160	1,267,160
Total revenues	<u>89,636,280</u>	<u>94,898,764</u>	<u>5,262,484</u>
<u>EXPENDITURES</u>			
Highways and streets	42,942,854	55,450,402	(12,507,548)
Capital outlay	74,098,964	51,573,936	22,525,028
Total expenditures	<u>117,041,818</u>	<u>107,024,338</u>	<u>10,017,480</u>
Deficiency of revenues over expenditures	<u>(27,405,538)</u>	<u>(12,125,574)</u>	<u>15,279,964</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(1,824,159)</u>	<u>(473,079)</u>	<u>1,351,080</u>
Total other financing uses	<u>(1,824,159)</u>	<u>(473,079)</u>	<u>1,351,080</u>
Deficiency of revenues over expenditures and other uses	<u>(29,229,697)</u>	<u>(12,598,653)</u>	<u>16,631,044</u>
Fund balance at beginning of year	43,800,000	51,054,973	7,254,973
Increase in reserve for inventory	<u>49,866</u>	<u>49,866</u>	<u>49,866</u>
Fund balance at end of year	<u>\$ 14,570,303</u>	<u>\$ 38,506,186</u>	<u>\$ 23,935,883</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Flood Control

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 45,006,614	\$ 43,992,461	\$ (1,014,153)
Licenses and permits	995,500	901,066	(94,434)
Intergovernmental	20,078,000	22,187,952	2,109,952
Miscellaneous	2,768,755	5,028,514	2,259,759
Total revenues	<u>68,848,869</u>	<u>72,109,993</u>	<u>3,261,124</u>
<u>EXPENDITURES</u>			
Public safety	26,283,253	28,693,391	(2,410,138)
Capital outlay	61,084,308	54,174,429	6,909,879
Total expenditures	<u>87,367,561</u>	<u>82,867,820</u>	<u>4,499,741</u>
Deficiency of revenues over expenditures	<u>(18,518,692)</u>	<u>(10,757,827)</u>	<u>7,760,865</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(1,130,182)</u>	<u></u>	<u>1,130,182</u>
Total other financing uses	<u>(1,130,182)</u>	<u></u>	<u>1,130,182</u>
Deficiency of revenues over expenditures and other uses	<u>(19,648,874)</u>	<u>(10,757,827)</u>	<u>8,891,047</u>
Fund balance at beginning of year	30,233,163	36,144,763	5,911,600
Decrease in reserve for inventory	<u></u>	<u>(18,953)</u>	<u>(18,953)</u>
Fund balance at end of year	<u>\$ 10,584,289</u>	<u>\$ 25,367,983</u>	<u>\$ 14,783,694</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Public Health

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 28,882,214	\$ 23,479,969	\$ (5,402,245)
Charges for services	50,000	44,952	(5,048)
Miscellaneous	121,334	81,344	(39,990)
Total revenues	<u>29,053,548</u>	<u>23,606,265</u>	<u>(5,447,283)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	28,004,074	22,876,852	5,127,222
Capital outlay	568,484	410,026	158,458
Total expenditures	<u>28,572,558</u>	<u>23,286,878</u>	<u>5,285,680</u>
Excess of revenues over expenditures	480,990	319,387	(161,603)
<u>OTHER FINANCING USES</u>			
Operating transfers out	(480,990)	(353,461)	127,529
Total other financing uses	<u>(480,990)</u>	<u>(353,461)</u>	<u>127,529</u>
Deficiency of revenues over expenditures and other uses		(34,074)	(34,074)
Fund balance at beginning of year		966,747	966,747
Decrease in reserve for inventory		(10,854)	(10,854)
Fund balance at end of year	<u>\$</u>	<u>\$ 921,819</u>	<u>\$ 921,819</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Air Pollution
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 9,902,000	\$ 11,089,534	\$ 1,187,534
Intergovernmental	4,349,743	3,913,023	(436,720)
Charges for services	360,000	378,565	18,565
Fines and forfeits	101,200	252,015	150,815
Miscellaneous	482,000	985,651	503,651
Total revenues	<u>15,194,943</u>	<u>16,618,788</u>	<u>1,423,845</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	15,223,940	14,978,894	245,046
Capital outlay	561,753	550,830	10,923
Total expenditures	<u>15,785,693</u>	<u>15,529,724</u>	<u>255,969</u>
Excess (deficiency) of revenues over expenditures	<u>(590,750)</u>	<u>1,089,064</u>	<u>1,679,814</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(469,882)</u>	<u>(234,941)</u>	<u>234,941</u>
Total other financing uses	<u>(469,882)</u>	<u>(234,941)</u>	<u>234,941</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>(1,060,632)</u>	<u>854,123</u>	<u>1,914,755</u>
Fund balance at beginning of year	<u>2,979,158</u>	<u>3,788,750</u>	<u>809,592</u>
Fund balance at end of year	<u>\$ 1,918,526</u>	<u>\$ 4,642,873</u>	<u>\$ 2,724,347</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 15,560,121	\$ 11,855,756	\$ (3,704,365)
Charges for services	180,000	185,976	5,976
Miscellaneous		28,980	28,980
Total revenues	<u>15,740,121</u>	<u>12,070,712</u>	<u>(3,669,409)</u>
 <u>EXPENDITURES</u>			
Public safety	15,893,880	11,870,785	4,023,095
Capital outlay	57,218	262,439	(205,221)
Total expenditures	<u>15,951,098</u>	<u>12,133,224</u>	<u>3,817,874</u>
 Deficiency of revenues over expenditures	 (210,977)	 (62,512)	 148,465
 Fund balance at beginning of year	 <u>101,199</u>	 <u>289,602</u>	 <u>188,403</u>
 Fund balance at end of year	 <u>\$ (109,778)</u>	 <u>\$ 227,090</u>	 <u>\$ 336,868</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 16,191,837	\$ 6,941,111	\$ (9,250,726)
Miscellaneous		5,695	5,695
Total revenues	<u>16,191,837</u>	<u>6,946,806</u>	<u>(9,245,031)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	16,148,749	6,925,756	9,222,993
Capital outlay	19,000	21,050	(2,050)
Total expenditures	<u>16,167,749</u>	<u>6,946,806</u>	<u>9,220,943</u>
Excess of revenues over expenditures	<u>24,088</u>	<u> </u>	<u>(24,088)</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(24,088)</u>	<u> </u>	<u>24,088</u>
Total other financing uses	<u>(24,088)</u>	<u> </u>	<u>24,088</u>
Excess (deficiency) of revenues over expenditures and other uses			
Fund balance at beginning of year	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	<u>\$ <u> </u></u>	<u>\$ <u> </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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 8,111,085	\$ 8,052,084	\$ (59,001)
Intergovernmental	189,497	179,640	(9,857)
Charges for services	215,000		(215,000)
Fines and forfeits		204,369	204,369
Miscellaneous	318,827	460,665	141,838
Total revenues	<u>8,834,409</u>	<u>8,896,758</u>	<u>62,349</u>
<u>EXPENDITURES</u>			
Culture and recreation	8,420,327	8,165,230	255,097
Capital outlay	491,700	247,369	244,331
Total expenditures	<u>8,912,027</u>	<u>8,412,599</u>	<u>499,428</u>
Excess (deficiency) of revenues over expenditures	<u>(77,618)</u>	<u>484,159</u>	<u>561,777</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(557,839)</u>	<u>(3,193)</u>	<u>554,646</u>
Total other financing uses	<u>(557,839)</u>	<u>(3,193)</u>	<u>554,646</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>(635,457)</u>	<u>480,966</u>	<u>1,116,423</u>
Fund balance at beginning of year	<u>4,714,253</u>	<u>5,391,560</u>	<u>677,307</u>
Fund balance at end of year	<u>\$ 4,078,796</u>	<u>\$ 5,872,526</u>	<u>\$ 1,793,730</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Stadium District
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 5,462,645	\$ 5,722,268	\$ 259,623
Miscellaneous	75,000	189,421	114,421
Total revenues	<u>5,537,645</u>	<u>5,911,689</u>	<u>374,044</u>
 <u>EXPENDITURES</u>			
Culture and recreation	<u>67,124</u>	<u>46,162</u>	<u>20,962</u>
Total expenditures	<u>67,124</u>	<u>46,162</u>	<u>20,962</u>
 Excess of revenues over expenditures	 <u>5,470,521</u>	 <u>5,865,527</u>	 <u>395,006</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(5,497,073)</u>	<u>(5,489,334)</u>	<u>7,739</u>
Total other financing uses	<u>(5,497,073)</u>	<u>(5,489,334)</u>	<u>7,739</u>
 Excess (deficiency) of revenues over expenditures and other uses	 (26,552)	 376,193	 402,745
 Fund balance at beginning of year	 <u>2,008,019</u>	 <u>3,508,882</u>	 <u>1,500,863</u>
 Fund balance at end of year	 <u>\$ 1,981,467</u>	 <u>\$ 3,885,075</u>	 <u>\$ 1,903,608</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 2,601,489	\$ 3,677,541	\$ 1,076,052
Total revenues	<u>2,601,489</u>	<u>3,677,541</u>	<u>1,076,052</u>
<u>EXPENDITURES</u>			
Culture and recreation	<u>2,689,648</u>	<u>2,494,465</u>	<u>195,183</u>
Total expenditures	<u>2,689,648</u>	<u>2,494,465</u>	<u>195,183</u>
Excess (deficiency) of revenues over expenditures	<u>(88,159)</u>	<u>1,183,076</u>	<u>1,271,235</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(629,620)</u>	<u>(517,168)</u>	<u>112,452</u>
Total other financing uses	<u>(629,620)</u>	<u>(517,168)</u>	<u>112,452</u>
Excess (deficiency) of revenues over expenditures and other uses	<u>(717,779)</u>	<u>665,908</u>	<u>1,383,687</u>
Fund balance at beginning of year	<u> </u>	<u>1,178,270</u>	<u>1,178,270</u>
Fund balance at end of year	<u>\$ (717,779)</u>	<u>\$ 1,844,178</u>	<u>\$ 2,561,957</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Animal Control

For the Fiscal Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE
<u>REVENUES</u>			
Licenses and permits	\$ 3,100,991	\$ 3,235,111	\$ 134,120
Intergovernmental	1,355,640	842,435	(513,205)
Charges for services	1,738,127	1,407,093	(331,034)
Fines and forfeits	4,600	3,449	(1,151)
Miscellaneous		302,880	302,880
Total revenues	<u>6,199,358</u>	<u>5,790,968</u>	<u>(408,390)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	5,336,970	5,606,114	(269,144)
Capital outlay	420,720	304,105	116,615
Total expenditures	<u>5,757,690</u>	<u>5,910,219</u>	<u>(152,529)</u>
Excess (deficiency) of revenues over expenditures	<u>441,668</u>	<u>(119,251)</u>	<u>(560,919)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		60,000	60,000
Operating transfers out	(338,053)	(6,973)	331,080
Total other financing sources (uses)	<u>(338,053)</u>	<u>53,027</u>	<u>391,080</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	103,615	(66,224)	(169,839)
Fund balance at beginning of year	60,309	75,636	15,327
Increase in reserve for inventory		<u>36,251</u>	<u>36,251</u>
Fund balance at end of year	<u>\$ 163,924</u>	<u>\$ 45,663</u>	<u>\$ (118,261)</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 5,808,925	\$ 6,259,280	\$ 450,355
Fines and forfeits		132,874	132,874
Miscellaneous		125,988	125,988
Total revenues	<u>5,808,925</u>	<u>6,518,142</u>	<u>709,217</u>
 <u>EXPENDITURES</u>			
Public safety	7,988,925	6,827,858	1,161,067
Capital outlay	750,000	192,848	557,152
Total expenditures	<u>8,738,925</u>	<u>7,020,706</u>	<u>1,718,219</u>
 Deficiency of revenues over expenditures	 (2,930,000)	 (502,564)	 2,427,436
 Fund balance at beginning of year	 <u>2,930,000</u>	 <u>2,708,301</u>	 <u>(221,699)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 2,205,737</u>	 <u>\$ 2,205,737</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 90,000	\$	\$ (90,000)
Miscellaneous		2,548	2,548
Total revenues	<u>90,000</u>	<u>2,548</u>	<u>(87,452)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	165,000	13,959	151,041
Capital outlay	125,000	14,932	110,068
Total expenditures	<u>290,000</u>	<u>28,891</u>	<u>261,109</u>
Deficiency of revenues over expenditures	(200,000)	(26,343)	173,657
Fund balance at beginning of year	<u>200,000</u>	<u>131,748</u>	<u>(68,252)</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 105,405</u>	<u>\$ 105,405</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 100,000	\$ 60,284	\$ (39,716)
Miscellaneous		12,532	12,532
Total revenues	<u>100,000</u>	<u>72,816</u>	<u>(27,184)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	295,000	21,583	273,417
Capital outlay			
Total expenditures	<u>295,000</u>	<u>21,583</u>	<u>273,417</u>
 Excess (deficiency) of revenues over expenditures	 (195,000)	 51,233	 246,233
 Fund balance at beginning of year	 <u>195,000</u>	 <u>229,580</u>	 <u>34,580</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 280,813</u>	 <u>\$ 280,813</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 20,000	\$	\$ (20,000)
Miscellaneous		1,246	1,246
Total revenues	<u>20,000</u>	<u>1,246</u>	<u>(18,754)</u>
 <u>EXPENDITURES</u>			
Public Safety	<u>20,000</u>		<u>20,000</u>
Total expenditures	<u>20,000</u>		<u>20,000</u>
 Excess of revenues over expenditures		1,246	1,246
 Fund balance at beginning of year		<u>14,469</u>	<u>14,469</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 15,715</u>	<u>\$ 15,715</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 2,315,324	\$ 1,369,763	\$ (945,561)
Miscellaneous		15,651	15,651
Total revenues	<u>2,315,324</u>	<u>1,385,414</u>	<u>(929,910)</u>
<u>EXPENDITURES</u>			
Public safety	1,692,175	1,212,786	479,389
Capital Outlay	623,148	103,909	519,239
Total expenditures	<u>2,315,323</u>	<u>1,316,695</u>	<u>998,628</u>
Excess of revenues over expenditures	1	68,719	68,718
Fund balance at beginning of year	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	<u>\$ 1</u>	<u>\$ 68,719</u>	<u>\$ 68,718</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 30,408	\$ 5,770	\$ (24,638)
Miscellaneous		529	529
Total revenues	<u>30,408</u>	<u>6,299</u>	<u>(24,109)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>30,408</u>	<u>6,613</u>	<u>23,795</u>
Total expenditures	<u>30,408</u>	<u>6,613</u>	<u>23,795</u>
 Deficiency of revenues over expenditures		(314)	(314)
 Fund balance at beginning of year	<u> </u>	<u>314</u>	<u>314</u>
 Fund balance at end of year	<u>\$ <u> </u></u>	<u>\$ <u> </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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 1,962,582	\$ 1,609,217	\$ (353,365)
Fines and forfeits	1,010,000	1,456,982	446,982
Miscellaneous	40,000	240,283	200,283
Total revenues	<u>3,012,582</u>	<u>3,306,482</u>	<u>293,900</u>
 <u>EXPENDITURES</u>			
Public safety	2,781,723	2,119,103	662,620
Capital outlay	30,000	60,985	(30,985)
Total expenditures	<u>2,811,723</u>	<u>2,180,088</u>	<u>631,635</u>
 Excess of revenues over expenditures	 200,859	 1,126,394	 925,535
 Fund balance at beginning of year	 <u>450,000</u>	 <u>1,780,057</u>	 <u>1,330,057</u>
 Fund balance at end of year	 <u>\$ 650,859</u>	 <u>\$ 2,906,451</u>	 <u>\$ 2,255,592</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Court Automation

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 200,000	\$	\$ (200,000)
Charges for services	909,465	637,248	(272,217)
Miscellaneous		3,710	3,710
Total revenues	<u>1,109,465</u>	<u>640,958</u>	<u>(468,507)</u>
 <u>EXPENDITURES</u>			
Public safety	994,465	647,663	346,802
Capital outlay	265,000	6,612	258,388
Total expenditures	<u>1,259,465</u>	<u>654,275</u>	<u>605,190</u>
 Deficiency of revenues over expenditures	 (150,000)	 (13,317)	 136,683
 Fund balance at beginning of year	 <u>150,000</u>	 <u>114,800</u>	 <u>(35,200)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 101,483</u>	 <u>\$ 101,483</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Document Retrieval

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 1,092,500	\$ 1,054,511	\$ (37,989)
Miscellaneous		34,714	34,714
Total revenues	<u>1,092,500</u>	<u>1,089,225</u>	<u>(3,275)</u>
<u>EXPENDITURES</u>			
Public safety	1,391,844	899,141	492,703
Capital outlay	225,656	42,793	182,863
Total expenditures	<u>1,617,500</u>	<u>941,934</u>	<u>675,566</u>
Excess (deficiency) of revenues over expenditures	(525,000)	147,291	672,291
Fund balance at beginning of year	<u>525,000</u>	<u>638,854</u>	<u>113,854</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 786,145</u>	<u>\$ 786,145</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 253,798	\$ 130,772	\$ (123,026)
Miscellaneous		5,900	5,900
Total revenues	<u>253,798</u>	<u>136,672</u>	<u>(117,126)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>253,798</u>	<u>58,689</u>	<u>195,109</u>
Total expenditures	<u>253,798</u>	<u>58,689</u>	<u>195,109</u>
 Excess of revenues over expenditures		 77,983	 77,983
 Fund balance at beginning of year	 <u> </u>	 <u>67,603</u>	 <u>67,603</u>
 Fund balance at end of year	 <u><u>\$ </u></u>	 <u><u>\$ 145,586</u></u>	 <u><u>\$ 145,586</u></u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Economic Development
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 385,000	\$ 86,214	\$ (298,786)
Miscellaneous		14,930	14,930
Total revenues	<u>385,000</u>	<u>101,144</u>	<u>(283,856)</u>
<u>EXPENDITURES</u>			
Public safety	310,968	177,698	133,270
Capital outlay		18,705	(18,705)
Total expenditures	<u>310,968</u>	<u>196,403</u>	<u>114,565</u>
Excess (deficiency) of revenues over expenditures	74,032	(95,259)	(169,291)
Fund balance at beginning of year	<u>280,000</u>	<u>338,528</u>	<u>58,528</u>
Fund balance at end of year	<u>\$ 354,032</u>	<u>\$ 243,269</u>	<u>\$ (110,763)</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Emergency Management
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 606,003	\$ 429,794	\$ (176,209)
Miscellaneous		22,552	22,552
Total revenues	<u>606,003</u>	<u>452,346</u>	<u>(153,657)</u>
<u>EXPENDITURES</u>			
Public safety	594,003	446,143	147,860
Capital outlay	12,000	6,203	5,797
Total expenditures	<u>606,003</u>	<u>452,346</u>	<u>153,657</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
Expedited Child Support
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 355,000	\$ 300,993	\$ (54,007)
Miscellaneous		21,416	21,416
Total revenues	<u>355,000</u>	<u>322,409</u>	<u>(32,591)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	780,000	377,198	402,802
Capital outlay		3,690	(3,690)
Total expenditures	<u>780,000</u>	<u>380,888</u>	<u>399,112</u>
 Deficiency of revenues over expenditures	 (425,000)	 (58,479)	 366,521
 Fund balance at beginning of year	 <u>425,000</u>	 <u>433,589</u>	 <u>8,589</u>
 Fund balance at end of year	 <u><u>\$</u></u>	 <u><u>\$ 375,110</u></u>	 <u><u>\$ 375,110</u></u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Housing Department
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 16,581,115	\$ 12,309,634	\$ (4,271,481)
Charges for Services		1,221,416	1,221,416
Miscellaneous		133,656	133,656
Total revenues	<u>16,581,115</u>	<u>13,664,706</u>	<u>(2,916,409)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	9,594,926	12,069,102	(2,474,176)
Capital outlay	6,116,061		6,116,061
Total expenditures	<u>15,710,987</u>	<u>12,069,102</u>	<u>3,641,885</u>
Excess of revenues over expenditures	<u>870,128</u>	<u>1,595,604</u>	<u>725,476</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(58,573)</u>		<u>58,573</u>
Total other financing uses	<u>(58,573)</u>		<u>58,573</u>
Excess of revenues over expenditures and other financing uses	811,555	1,595,604	784,049
Fund balance at beginning of year		2,140,831	2,140,831
Decrease in reserve for inventory		<u>(158,949)</u>	<u>(158,949)</u>
Fund balance at end of year	<u>\$ 811,555</u>	<u>\$ 3,577,486</u>	<u>\$ 2,765,931</u>

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

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 108,156,000	\$ 103,418,237	\$ (4,737,763)
Miscellaneous		840,554	840,554
Total revenues	<u>108,156,000</u>	<u>104,258,791</u>	<u>(3,897,209)</u>
<u>EXPENDITURES</u>			
Public safety	107,483,944	101,695,370	5,788,574
Capital outlay	7,858,026	3,156,234	4,701,792
Total expenditures	<u>115,341,970</u>	<u>104,851,604</u>	<u>10,490,366</u>
Deficiency of revenues over expenditures	<u>(7,185,970)</u>	<u>(592,813)</u>	<u>6,593,157</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	88,825,845	94,930,610	6,104,765
Operating transfers out	<u>(105,606,875)</u>	<u>(105,606,875)</u>	
Total other financing sources (uses)	<u>(16,781,030)</u>	<u>(10,676,265)</u>	<u>6,104,765</u>
Deficiency of revenues and other sources over expenditures and other uses	<u>(23,967,000)</u>	<u>(11,269,078)</u>	<u>12,697,922</u>
Fund balance at beginning of year	<u>31,000,000</u>	<u>32,338,504</u>	<u>1,338,504</u>
Fund balance at end of year	<u>\$ 7,033,000</u>	<u>\$ 21,069,426</u>	<u>\$ 14,036,426</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Justice Court Enhancement
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 399,840	\$ 429,264	\$ 29,424
Miscellaneous	8,160	21,693	13,533
Total revenues	<u>408,000</u>	<u>450,957</u>	<u>42,957</u>
<u>EXPENDITURES</u>			
Public safety	452,084	373,583	78,501
Capital outlay	388,500	448,474	(59,974)
Total expenditures	<u>840,584</u>	<u>822,057</u>	<u>18,527</u>
Deficiency of revenues over expenditures	(432,584)	(371,100)	61,484
Fund balance at beginning of year	<u>432,584</u>	<u>457,059</u>	<u>24,475</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 85,959</u>	<u>\$ 85,959</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 156,274	\$ 75,394	\$ (80,880)
Miscellaneous		9,722	9,722
Total revenues	<u>156,274</u>	<u>85,116</u>	<u>(71,158)</u>
<u>EXPENDITURES</u>			
Public safety	122,238	85,116	37,122
Capital outlay	34,036		34,036
Total expenditures	<u>156,274</u>	<u>85,116</u>	<u>71,158</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
Justice Court Judicial Enhancement
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Fines and forfeits	\$ 270,000	\$ 490,736	\$ 220,736
Miscellaneous	4,500	58,726	54,226
Total revenues	<u>274,500</u>	<u>549,462</u>	<u>274,962</u>
 <u>EXPENDITURES</u>			
Public safety	444,482	9,897	434,585
Capital outlay	250,000	527,690	(277,690)
Total expenditures	<u>694,482</u>	<u>537,587</u>	<u>156,895</u>
 Excess (deficiency) of revenues over expenditures	 (419,982)	 11,875	 431,857
 Fund balance at beginning of year	 <u>419,982</u>	 <u>567,225</u>	 <u>147,243</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 579,100</u>	 <u>\$ 579,100</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Juvenile Probation

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 832,000	\$ 782,268	\$ (49,732)
Miscellaneous		40,482	40,482
Total revenues	<u>832,000</u>	<u>822,750</u>	<u>(9,250)</u>
 <u>EXPENDITURES</u>			
Public safety	<u>1,242,538</u>	<u>1,111,346</u>	<u>131,192</u>
Total expenditures	<u>1,242,538</u>	<u>1,111,346</u>	<u>131,192</u>
 Deficiency of revenues over expenditures	 (410,538)	 (288,596)	 121,942
 Fund balance at beginning of year	 <u>820,930</u>	 <u>866,737</u>	 <u>45,807</u>
 Fund balance at end of year	 <u>\$ 410,392</u>	 <u>\$ 578,141</u>	 <u>\$ 167,749</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Juvenile Restitution

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 50,000	\$ 1,865	\$ (48,135)
Total revenues	<u>50,000</u>	<u>1,865</u>	<u>(48,135)</u>
 <u>EXPENDITURES</u>			
Total expenditures	<u> </u>	<u> </u>	<u> </u>
Excess of revenues over expenditures	50,000	1,865	(48,135)
Fund balance at beginning of year	<u> </u>	708	708
Fund balance at end of year	<u>\$ 50,000</u>	<u>\$ 2,573</u>	<u>\$ (47,427)</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Law Library
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 800,000	\$ 705,801	\$ (94,199)
Fines and forfeits		2,520	2,520
Miscellaneous		112,271	112,271
Total revenues	<u>800,000</u>	<u>820,592</u>	<u>20,592</u>
 <u>EXPENDITURES</u>			
Public safety	<u>800,000</u>	<u>798,050</u>	<u>1,950</u>
Total expenditures	<u>800,000</u>	<u>798,050</u>	<u>1,950</u>
 Excess of revenues over expenditures		22,542	22,542
 Fund balance at beginning of year	<u> </u>	<u>475,218</u>	<u>475,218</u>
 Fund balance at end of year	<u>\$ <u> </u></u>	<u>\$ 497,760</u>	<u>\$ 497,760</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Old Courthouse

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 50,000	\$ 8,301	\$ (41,699)
Total revenues	<u>50,000</u>	<u>8,301</u>	<u>(41,699)</u>
 <u>EXPENDITURES</u>			
General government	10,000	132	9,868
Capital outlay	40,000		40,000
Total expenditures	<u>50,000</u>	<u>132</u>	<u>49,868</u>
 Excess of revenues over expenditures		8,169	8,169
 Fund deficit at beginning of year	<u> </u>	<u>(2,475)</u>	<u>(2,475)</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 5,694</u>	<u>\$ 5,694</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Palo Verde

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 245,210	\$ 217,095	\$ (28,115)
Miscellaneous		5,744	5,744
Total revenues	<u>245,210</u>	<u>222,839</u>	<u>(22,371)</u>
<u>EXPENDITURES</u>			
Public safety	230,087	203,457	26,630
Capital outlay	15,123		15,123
Total expenditures	<u>245,210</u>	<u>203,457</u>	<u>41,753</u>
Excess of revenues over expenditures		19,382	19,382
Fund balance at beginning of year	<u> </u>	<u>90,408</u>	<u>90,408</u>
Fund balance at end of year	<u>\$ <u> </u></u>	<u>\$ 109,790</u>	<u>\$ 109,790</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 20,000	\$ 4,361	\$ (15,639)
Total revenues	<u>20,000</u>	<u>4,361</u>	<u>(15,639)</u>
 <u>EXPENDITURES</u>			
Capital outlay	<u>20,000</u>	<u>4,361</u>	<u>15,639</u>
Total expenditures	<u>20,000</u>	<u>4,361</u>	<u>15,639</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> <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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 1,561,039	\$ 1,196,247	\$ (364,792)
Miscellaneous	456,433	751,764	295,331
Total revenues	<u>2,017,472</u>	<u>1,948,011</u>	<u>(69,461)</u>
 <u>EXPENDITURES</u>			
Culture and recreation	1,765,231	1,735,071	30,160
Capital outlay	630,900	211,414	419,486
Total expenditures	<u>2,396,131</u>	<u>1,946,485</u>	<u>449,646</u>
 Excess (deficiency) of revenues over expenditures	 <u>(378,659)</u>	 <u>1,526</u>	 <u>380,185</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u> </u>	<u>25,000</u>	<u>25,000</u>
Total other financing sources	<u> </u>	<u>25,000</u>	<u>25,000</u>
 Excess (deficiency) of revenues and other sources over expenditures	 <u>(378,659)</u>	 <u>26,526</u>	 <u>405,185</u>
 Fund balance at beginning of year	 <u>598,660</u>	 <u>746,690</u>	 <u>148,030</u>
 Fund balance at end of year	 <u>\$ 220,001</u>	 <u>\$ 773,216</u>	 <u>\$ 553,215</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Parks Souvenir
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 36,000	\$ 43,482	\$ 7,482
Total revenues	<u>36,000</u>	<u>43,482</u>	<u>7,482</u>
 <u>EXPENDITURES</u>			
Culture and recreation	<u>36,000</u>	<u>30,588</u>	<u>5,412</u>
Total expenditures	<u>36,000</u>	<u>30,588</u>	<u>5,412</u>
 Excess of revenues over expenditures	 <u> </u>	 <u>12,894</u>	 <u>12,894</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u> </u>	<u>(25,000)</u>	<u>(25,000)</u>
Total other financing uses	<u> </u>	<u>(25,000)</u>	<u>(25,000)</u>
 Deficiency of revenues over expenditures and other uses	 <u> </u>	 <u>(12,106)</u>	 <u>(12,106)</u>
 Fund balance at beginning of year	 <u> </u>	 <u>30,907</u>	 <u>30,907</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 18,801</u>	 <u>\$ 18,801</u>

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

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$	\$ 30,647	\$ 30,647
Licenses and permits	149,531	230,727	81,196
Total revenues	<u>149,531</u>	<u>261,374</u>	<u>111,843</u>
<u>EXPENDITURES</u>			
Public safety	86,712	84,736	1,976
Capital outlay	6,000		6,000
Total expenditures	<u>92,712</u>	<u>84,736</u>	<u>7,976</u>
Excess of revenues over expenditures	56,819	176,638	119,819
Fund balance at beginning of year	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	<u>\$ 56,819</u>	<u>\$ 176,638</u>	<u>\$ 119,819</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Planning and Development
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 3,585,000	\$ 5,874,585	\$ 2,289,585
Charges for services	3,045,000	2,118,973	(926,027)
Miscellaneous	25,000	125,062	100,062
Total revenues	<u>6,655,000</u>	<u>8,118,620</u>	<u>1,463,620</u>
 <u>EXPENDITURES</u>			
Public safety	5,524,026	4,607,933	916,093
Capital outlay	640,000	1,270,658	(630,658)
Total expenditures	<u>6,164,026</u>	<u>5,878,591</u>	<u>285,435</u>
 Excess of revenues over expenditures	 <u>490,974</u>	 <u>2,240,029</u>	 <u>1,749,055</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(487,392)</u>	<u>(49,682)</u>	<u>437,710</u>
Total other financing uses	<u>(487,392)</u>	<u>(49,682)</u>	<u>437,710</u>
 Excess of revenues over expenditures and other uses	 <u>3,582</u>	 <u>2,190,347</u>	 <u>2,186,765</u>
 Fund balance at beginning of year	 <u> </u>	 <u> </u>	 <u> </u>
 Fund balance at end of year	 <u>\$ 3,582</u>	 <u>\$ 2,190,347</u>	 <u>\$ 2,186,765</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Probate Programs

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 634,689	\$ 254,329	\$ (380,360)
Miscellaneous		229	229
Total revenues	<u>634,689</u>	<u>254,558</u>	<u>(380,131)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	613,722	258,879	354,843
Capital outlay	15,000	1,989	13,011
Total expenditures	<u>628,722</u>	<u>260,868</u>	<u>367,854</u>
 Excess (deficiency) of revenues over expenditures	 5,967	 (6,310)	 (12,277)
 Fund balance at beginning of year	 <u> </u>	 <u>12,635</u>	 <u>12,635</u>
 Fund balance at end of year	 <u>\$ 5,967</u>	 <u>\$ 6,325</u>	 <u>\$ 358</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 646,582	\$ 643,377	\$ (3,205)
Charges for services		4,159	4,159
Miscellaneous		5,028	5,028
Total revenues	<u>646,582</u>	<u>652,564</u>	<u>5,982</u>
 <u>EXPENDITURES</u>			
Public safety	631,677	590,542	41,135
Capital outlay	14,905	9,757	5,148
Total expenditures	<u>646,582</u>	<u>600,299</u>	<u>46,283</u>
 Excess of revenues over expenditures		52,265	52,265
 Fund balance at beginning of year	<u> </u>	<u> </u>	<u> </u>
 Fund balance at end of year	<u>\$</u> <u> </u>	<u>\$</u> 52,265	<u>\$</u> 52,265

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Public Defender Training
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 432,902	\$ 436,293	\$ 3,391
Miscellaneous		12,286	12,286
Total revenues	<u>432,902</u>	<u>448,579</u>	<u>15,677</u>
<u>EXPENDITURES</u>			
Public safety	<u>432,902</u>	<u>429,166</u>	<u>3,736</u>
Total expenditures	<u>432,902</u>	<u>429,166</u>	<u>3,736</u>
Excess of revenues over expenditures		19,413	19,413
Fund balance at beginning of year	<u> </u>	<u>24,395</u>	<u>24,395</u>
Fund balance at end of year	<u>\$ </u>	<u>\$ 43,808</u>	<u>\$ 43,808</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 2,361,750	\$ 2,133,658	\$ (228,092)
Miscellaneous		312,197	312,197
Total revenues	<u>2,361,750</u>	<u>2,445,855</u>	<u>84,105</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	2,600,079	2,405,714	194,365
Capital outlay	35,000	30,243	4,757
Total expenditures	<u>2,635,079</u>	<u>2,435,957</u>	<u>199,122</u>
 Excess (deficiency) of revenues over expenditures	 <u>(273,329)</u>	 <u>9,898</u>	 <u>283,227</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	65,000	37,220	(27,780)
Operating transfers out	(106,208)	(34,688)	71,520
Total other financing sources (uses)	<u>(41,208)</u>	<u>2,532</u>	<u>43,740</u>
 Excess (deficiency) of revenues and other sources expenditures and other uses	 <u>(314,537)</u>	 <u>12,430</u>	 <u>326,967</u>
 Fund balance at beginning of year	 314,537	 1,717,445	 1,402,908
 Decrease in reserve for inventory	 <u> </u>	 <u>(40,504)</u>	 <u>(40,504)</u>
 Fund balance at end of year	 <u>\$ </u>	 <u>\$ 1,689,371</u>	 <u>\$ 1,689,371</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 3,496,000	\$ 3,864,196	\$ 368,196
Miscellaneous	90,000	138,790	48,790
Total revenues	<u>3,586,000</u>	<u>4,002,986</u>	<u>416,986</u>
 <u>EXPENDITURES</u>			
General government	4,579,000	2,882,035	1,696,965
Capital outlay	707,000	1,821,371	(1,114,371)
Total expenditures	<u>5,286,000</u>	<u>4,703,406</u>	<u>582,594</u>
 Deficiency of revenues over expenditures	 (1,700,000)	 (700,420)	 999,580
 Fund balance at beginning of year	 <u>1,700,000</u>	 <u>2,655,451</u>	 <u>955,451</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 1,955,031</u>	 <u>\$ 1,955,031</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 448,000	\$ 465,131	\$ 17,131
Total revenues	<u>448,000</u>	<u>465,131</u>	<u>17,131</u>
 <u>EXPENDITURES</u>			
General government	385,487	403,454	(17,967)
Capital outlay	27,500	14,761	12,739
Total expenditures	<u>412,987</u>	<u>418,215</u>	<u>(5,228)</u>
 Excess of revenues over expenditures	 <u>35,013</u>	 <u>46,916</u>	 <u>11,903</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(35,013)</u>	<u>(1,259)</u>	<u>33,754</u>
Total other financing uses	<u>(35,013)</u>	<u>(1,259)</u>	<u>33,754</u>
 Excess of revenues over expenditures and other uses		 45,657	 45,657
 Fund deficit at beginning of year	 <u> </u>	 <u>(185,708)</u>	 <u>(185,708)</u>
 Fund balance (deficit) at end of year	 <u>\$</u> <u> </u>	 <u>\$</u> <u>(140,051)</u>	 <u>\$</u> <u>(140,051)</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
RICO

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Fines and forfeits	\$ 100,000	\$ 1,168,637	\$ 1,068,637
Miscellaneous	400,000		(400,000)
Total revenues	<u>500,000</u>	<u>1,168,637</u>	<u>668,637</u>
 <u>EXPENDITURES</u>			
Public safety	1,081,000	649,106	431,894
Capital outlay	169,000	519,531	(350,531)
Total expenditures	<u>1,250,000</u>	<u>1,168,637</u>	<u>81,363</u>
 Deficiency of revenues over expenditures	 (750,000)		 750,000
 Fund balance at beginning of year	 <u> </u>	 <u> </u>	 <u> </u>
 Fund deficit at end of year	 <u>\$ (750,000)</u>	 <u>\$</u>	 <u>\$ 750,000</u>

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

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 190,074	\$	\$ (190,074)
Miscellaneous	350,000	268,594	(81,406)
Total revenues	<u>540,074</u>	<u>268,594</u>	<u>(271,480)</u>
<u>EXPENDITURES</u>			
Public safety	1,165,629	15,966	1,149,663
Capital outlay	374,445	247,118	127,327
Total expenditures	<u>1,540,074</u>	<u>263,084</u>	<u>1,276,990</u>
Excess (deficiency) of revenues over expenditures	(1,000,000)	5,510	1,005,510
Fund balance at beginning of year	<u>1,000,000</u>	<u>427</u>	<u>(999,573)</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 5,937</u>	<u>\$ 5,937</u>

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

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 100,000	\$ 782	\$ (99,218)
Total revenues	<u>100,000</u>	<u>782</u>	<u>(99,218)</u>
 <u>EXPENDITURES</u>			
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		782	782
 Fund balance at beginning of year	<u></u>	<u>3,095</u>	<u>3,095</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 3,877</u>	<u>\$ 3,877</u>

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

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 10,500	\$	\$ (10,500)
Intergovernmental	12,813,698	16,195,477	3,381,779
Charges for services		500	500
Miscellaneous	3,749,719	225,418	(3,524,301)
Total revenues	<u>16,573,917</u>	<u>16,421,395</u>	<u>(152,522)</u>
 <u>EXPENDITURES</u>			
Public safety	11,383,662	4,811,851	6,571,811
Capital outlay	8,045,462	1,158,806	6,886,656
Total expenditures	<u>19,429,124</u>	<u>5,970,657</u>	<u>13,458,467</u>
 Excess (deficiency) of revenues over expenditures	 <u>(2,855,207)</u>	 <u>10,450,738</u>	 <u>13,305,945</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(3,750,000)</u>	<u>(3,750,000)</u>	
Total other financing uses	<u>(3,750,000)</u>	<u>(3,750,000)</u>	
 Excess (deficiency) of revenues over expenditures other uses	 <u>(6,605,207)</u>	 <u>6,700,738</u>	 <u>13,305,945</u>
Fund balance at beginning of year	<u>6,605,207</u>		<u>(6,605,207)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 6,700,738</u>	 <u>\$ 6,700,738</u>

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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 200,000	\$ 56,038	\$ (143,962)
Miscellaneous		1,832	1,832
Total revenues	<u>200,000</u>	<u>57,870</u>	<u>(142,130)</u>
 <u>EXPENDITURES</u>			
Public safety	204,000	65,427	138,573
Capital outlay	182,000	3,554	178,446
Total expenditures	<u>386,000</u>	<u>68,981</u>	<u>317,019</u>
 Deficiency of revenues over expenditures	 (186,000)	 (11,111)	 174,889
 Fund balance at beginning of year	 <u>186,000</u>	 <u>11,960</u>	 <u>(174,040)</u>
 Fund balance at end of year	 <u><u>\$</u></u>	 <u><u>\$ 849</u></u>	 <u><u>\$ 849</u></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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 5,952,697	\$ 7,812,962	\$ 1,860,265
Total revenues	<u>5,952,697</u>	<u>7,812,962</u>	<u>1,860,265</u>
 <u>EXPENDITURES</u>			
Public safety	6,416,055	7,756,942	(1,340,887)
Capital outlay	400,000	53,939	346,061
Total expenditures	<u>6,816,055</u>	<u>7,810,881</u>	<u>(994,826)</u>
 Excess (deficiency) of revenues over expenditures	 (863,358)	 2,081	 865,439
 Fund balance at beginning of year	 <u>863,358</u>	 <u>14,313</u>	 <u>(849,045)</u>
 Fund balance at end of year	 <u><u>\$</u></u>	 <u><u>\$ 16,394</u></u>	 <u><u>\$ 16,394</u></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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 2,179,077	\$ 1,532,494	\$ (646,583)
Miscellaneous		22,597	22,597
Total revenues	<u>2,179,077</u>	<u>1,555,091</u>	<u>(623,986)</u>
<u>EXPENDITURES</u>			
Public safety	2,068,697	1,294,883	773,814
Capital outlay	110,380	192,286	(81,906)
Total expenditures	<u>2,179,077</u>	<u>1,487,169</u>	<u>691,908</u>
Excess of revenues over expenditures		67,922	67,922
Fund balance at beginning of year	<u> </u>	<u> </u>	<u> </u>
Fund balance at end of year	<u>\$</u> <u> </u>	<u>\$</u> 67,922	<u>\$</u> 67,922

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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 800,000	\$	\$ (800,000)
Charges for services	892,331	662,444	(229,887)
Miscellaneous		29,328	29,328
Total revenues	<u>1,692,331</u>	<u>691,772</u>	<u>(1,000,559)</u>
 <u>EXPENDITURES</u>			
Public safety	1,542,331	729,439	812,892
Capital outlay	950,000	70,650	879,350
Total expenditures	<u>2,492,331</u>	<u>800,089</u>	<u>1,692,242</u>
 Deficiency of revenues over expenditures	 (800,000)	 (108,317)	 691,683
 Fund balance at beginning of year	 <u>800,000</u>	 <u>945,327</u>	 <u>145,327</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 837,010</u>	 <u>\$ 837,010</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 1,250,579	\$ 985,110	\$ (265,469)
Charges for services	130,000	116,959	(13,041)
Miscellaneous	327,060	40,955	(286,105)
Total revenues	<u>1,707,639</u>	<u>1,143,024</u>	<u>(564,615)</u>
 <u>EXPENDITURES</u>			
Public safety	1,632,639	990,461	642,178
Capital outlay	75,000		75,000
Total expenditures	<u>1,707,639</u>	<u>990,461</u>	<u>717,178</u>
 Excess of revenues over expenditures		152,563	152,563
 Fund balance at beginning of year	<u> </u>	<u>321,357</u>	<u>321,357</u>
 Fund balance at end of year	<u>\$ </u>	<u>\$ 473,920</u>	<u>\$ 473,920</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Victim Location

For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 30,000	\$	\$ (30,000)
Miscellaneous		24,929	24,929
Total revenues	<u>30,000</u>	<u>24,929</u>	<u>(5,071)</u>
<u>EXPENDITURES</u>			
Public safety	<u>45,000</u>		<u>45,000</u>
Total expenditures	<u>45,000</u>		<u>45,000</u>
Excess (deficiency) of revenues over expenditures	(15,000)	24,929	39,929
Fund balance at beginning of year	<u>15,000</u>	<u>24,163</u>	<u>9,163</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 49,092</u>	<u>\$ 49,092</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 2,839,530	\$ 3,026,217	\$ 186,687
Charges for services	60,000	121,612	61,612
Miscellaneous		108,231	108,231
Total revenues	<u>2,899,530</u>	<u>3,256,060</u>	<u>356,530</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>4,164,387</u>	<u>2,727,649</u>	<u>1,436,738</u>
Total expenditures	<u>4,164,387</u>	<u>2,727,649</u>	<u>1,436,738</u>
 Excess (deficiency) of revenues over expenditures	 (1,264,857)	 528,411	 1,793,268
 Fund balance at beginning of year	 <u>121,434</u>	 <u>1,331,145</u>	 <u>1,209,711</u>
 Fund balance (deficit) at end of year	 <u>\$ (1,143,423)</u>	 <u>\$ 1,859,556</u>	 <u>\$ 3,002,979</u>

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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, 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.

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

Back of Debt Service Funds - TAB

Maricopa County
Combining Balance Sheet
All Debt Service Funds
As Of June 30, 2000

	GENERAL OBLIGATION	SPECIAL ASSESSMENT	STADIUM DISTRICT	TOTALS JUNE 30, 2000
ASSETS				
Cash and investments held by County Treasurer	\$ 22,932,638	\$ 249,271	\$ 1,391,158	\$ 24,573,067
Cash and investments held by trustee			1,641,603	1,641,603
Receivables:				
Taxes	520,129			520,129
Special assessments		823,040		823,040
Due from other funds	2,982			2,982
Total assets	<u>\$ 23,455,749</u>	<u>\$ 1,072,311</u>	<u>\$ 3,032,761</u>	<u>\$ 27,560,821</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Deferred revenue	\$ 323,111	\$ 819,337	\$	\$ 1,142,448
Bonds payable	20,315,000		1,700,000	22,015,000
Bond interest payable	2,817,638		1,332,761	4,150,399
Special assessment debt with governmental commitment		70,060		70,060
Special assessment interest payable		30,027		30,027
Total liabilities	<u>23,455,749</u>	<u>919,424</u>	<u>3,032,761</u>	<u>27,407,934</u>
Fund balances:				
Reserved for debt service		152,887		152,887
Total fund balances		<u>152,887</u>		<u>152,887</u>
Total liabilities and fund balances	<u>\$ 23,455,749</u>	<u>\$ 1,072,311</u>	<u>\$ 3,032,761</u>	<u>\$ 27,560,821</u>

Maricopa County
Combining Statement of Revenues, Expenditures
And Changes In Fund Balances
All Debt Service Funds
For the Fiscal Year Ended June 30, 2000

	GENERAL OBLIGATION	SPECIAL ASSESSMENT	STADIUM DISTRICT	TOTALS JUNE 30, 2000
REVENUES				
Taxes	\$ 21,008,968	\$	\$	\$ 21,008,968
Charges for services		280,976		280,976
Miscellaneous	566,741		3,860	570,601
Total revenues	<u>21,575,709</u>	<u>280,976</u>	<u>3,860</u>	<u>21,860,545</u>
EXPENDITURES				
Debt service:				
Principal retirement	20,315,000	208,160	3,285,426	23,808,586
Interest charges	5,635,275	65,078	2,207,768	7,908,121
Total expenditures	<u>25,950,275</u>	<u>273,238</u>	<u>5,493,194</u>	<u>31,716,707</u>
Excess (deficiency) of revenues over expenditures	<u>(4,374,566)</u>	<u>7,738</u>	<u>(5,489,334)</u>	<u>(9,856,162)</u>
OTHER FINANCING SOURCES				
Operating transfers in	3,134,566		5,489,334	8,623,900
Total other financing sources	<u>3,134,566</u>		<u>5,489,334</u>	<u>8,623,900</u>
Excess (deficiency) of revenues and other sources over expenditures	<u>(1,240,000)</u>	<u>7,738</u>		<u>(1,232,262)</u>
Fund balances at beginning of year	1,240,000	145,149		1,385,149
Fund balances at end of year	<u>\$</u>	<u>\$ 152,887</u>	<u>\$</u>	<u>\$ 152,887</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 20,903,863	\$ 21,008,968	\$ 105,105
Miscellaneous	400,000	566,741	166,741
Total revenues	<u>21,303,863</u>	<u>21,575,709</u>	<u>271,846</u>
<u>EXPENDITURES</u>			
Debt service:			
Principal retirement	20,315,000	20,315,000	
Interest charges	<u>5,635,275</u>	<u>5,635,275</u>	
Total expenditures	<u>25,950,275</u>	<u>25,950,275</u>	
Deficiency of revenues over expenditures	<u>(4,646,412)</u>	<u>(4,374,566)</u>	<u>271,846</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u>2,045,078</u>	<u>3,134,566</u>	<u>1,089,488</u>
Total other financing sources	<u>2,045,078</u>	<u>3,134,566</u>	<u>1,089,488</u>
Deficiency of revenues and other sources over expenditures	(2,601,334)	(1,240,000)	1,361,334
Fund balances at beginning of year	2,548,314	1,240,000	(1,308,314)
Fund deficits at end of year	<u>\$ (53,020)</u>	<u>\$</u>	<u>\$ 53,020</u>

Maricopa County
Statement of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Stadium District
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$	\$ 3,860	\$ 3,860
Total revenues		3,860	3,860
<u>EXPENDITURES</u>			
Debt service:			
Principal retirement	1,700,000	3,285,426	(1,585,426)
Interest charges	3,793,195	2,207,768	1,585,427
Total expenditures	5,493,195	5,493,194	1
Deficiency of revenues over expenditures	(5,493,195)	(5,489,334)	3,861
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	5,489,668	5,489,334	(334)
Total other financing sources	5,489,668	5,489,334	(334)
Deficiency of revenues and other sources over expenditures	(3,527)		3,527
Fund balance (deficit) at beginning of year			
Fund deficits at end of year	<u>\$ (3,527)</u>	<u>\$</u>	<u>\$ 3,527</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 by the issuance of special assessment bonds.

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.

Back of Capital Projects - TAB

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Maricopa County
Combining Balance Sheet
All Capital Projects Funds
As Of June 30, 2000

	BOND FUNDS	MAJOR LEAGUE STADIUM	BANK ONE BALLPARK PROJECT RESERVE	JAIL CONSTRUCTION FUND
ASSETS				
Cash in bank and on hand	\$	\$	\$	\$ 100
Cash and investments held by County Treasurer	281,124		19,912	102,849,141
Cash and investments held by trustee		51,986	9,189,355	
Interest receivable	3,103	236	42,139	1,113,711
Due from other governments			39,624	
Miscellaneous		1,140,476		
Total assets	<u>\$ 284,227</u>	<u>\$ 1,192,698</u>	<u>\$ 9,291,030</u>	<u>\$ 103,962,952</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 12,617	\$ 1,190,193	\$	\$ 2,014,874
Employee compensation				11,210
Accrued liabilities	450			
Due to other funds		2,268		
Total liabilities	<u>13,067</u>	<u>1,192,461</u>		<u>2,026,084</u>
Fund balances:				
Unreserved	<u>271,160</u>	<u>237</u>	<u>9,291,030</u>	<u>101,936,868</u>
Total liabilities and fund balances	<u>\$ 284,227</u>	<u>\$ 1,192,698</u>	<u>\$ 9,291,030</u>	<u>\$ 103,962,952</u>

INTER- GOVERNMENTAL FUNDS	TOTALS JUNE 30, 2000
\$	\$ 100
46,513,667	149,663,844
	9,241,341
	1,159,189
	39,624
	1,140,476
<u>\$ 46,513,667</u>	<u>\$ 161,244,574</u>
\$ 1,215,579	\$ 4,433,263
	11,210
	450
	2,268
<u>1,215,579</u>	<u>4,447,191</u>
<u>45,298,088</u>	<u>156,797,383</u>
<u>\$ 46,513,667</u>	<u>\$ 161,244,574</u>

Maricopa County
Combining Statement Of Revenues, Expenditures
And Changes In Fund Balances
All Capital Projects Funds
For the Fiscal Year Ended June 30, 2000

	<u>BOND FUNDS</u>	<u>MAJOR LEAGUE STADIUM</u>	<u>BANK ONE BALLPARK PROJECT RESERVE</u>	<u>JAIL CONSTRUCTION FUND</u>
REVENUES				
Intergovernmental	\$	\$	\$ 258,303	\$
Charges for services	13,389			
Miscellaneous	40,337	1,295,989	1,409,354	3,013,804
Total revenues	<u>53,726</u>	<u>1,295,989</u>	<u>1,667,657</u>	<u>3,013,804</u>
EXPENDITURES				
Capital outlay		1,295,752	37,795	17,293,055
Total expenditures		<u>1,295,752</u>	<u>37,795</u>	<u>17,293,055</u>
Excess (deficiency) of revenues over expenditures	<u>53,726</u>	<u>237</u>	<u>1,629,862</u>	<u>(14,279,251)</u>
OTHER FINANCING SOURCES				
Operating transfers in			517,168	105,606,875
Total other financing sources			<u>517,168</u>	<u>105,606,875</u>
Excess of revenues and other sources over expenditures	53,726	237	2,147,030	91,327,624
Fund balances at beginning of year	217,434		7,144,000	10,609,244
Fund balances at end of year	<u>\$ 271,160</u>	<u>\$ 237</u>	<u>\$ 9,291,030</u>	<u>\$ 101,936,868</u>

INTER- GOVERN- MENTAL FUNDS	TOTALS JUNE 30, 2000
\$ 601,067	\$ 859,370
	13,389
<u>29,086</u>	<u>5,788,570</u>
<u>630,153</u>	<u>6,661,329</u>
<u>11,216,756</u>	<u>29,843,358</u>
<u>11,216,756</u>	<u>29,843,358</u>
<u>(10,586,603)</u>	<u>(23,182,029)</u>
<u>48,725,000</u>	<u>154,849,043</u>
<u>48,725,000</u>	<u>154,849,043</u>
38,138,397	131,667,014
7,159,691	25,130,369
<u>\$ 45,298,088</u>	<u>\$ 156,797,383</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 2,000,000	\$ 1,295,989	\$ (704,011)
Total revenues	<u>2,000,000</u>	<u>1,295,989</u>	<u>(704,011)</u>
 <u>EXPENDITURES</u>			
Capital outlay	<u>2,022,477</u>	<u>1,295,752</u>	<u>726,725</u>
Total expenditures	<u>2,022,477</u>	<u>1,295,752</u>	<u>726,725</u>
Excess (deficiency) of revenues over expenditures	(22,477)	237	22,714
Fund balances at beginning of year	<u> </u>	<u> </u>	<u> </u>
Fund balances (deficits) at end of year	<u>\$ (22,477)</u>	<u>\$ 237</u>	<u>\$ 22,714</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, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$	\$ 258,303	\$ 258,303
Miscellaneous	350,000	1,409,354	1,059,354
	<hr/>	<hr/>	<hr/>
Total revenues	350,000	1,667,657	1,317,657
	<hr/>	<hr/>	<hr/>
<u>EXPENDITURES</u>			
Capital outlay	3,500	37,795	(34,295)
	<hr/>	<hr/>	<hr/>
Total expenditures	3,500	37,795	(34,295)
	<hr/>	<hr/>	<hr/>
Excess of revenues over expenditures	346,500	1,629,862	1,283,362
	<hr/>	<hr/>	<hr/>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	600,000	517,168	(82,832)
	<hr/>	<hr/>	<hr/>
Total other financing sources	600,000	517,168	(82,832)
	<hr/>	<hr/>	<hr/>
Excess of revenues and other sources over expenditures	946,500	2,147,030	1,200,530
	<hr/>	<hr/>	<hr/>
Fund balances at beginning of year	6,700,000	7,144,000	444,000
	<hr/>	<hr/>	<hr/>
Fund balances at end of year	\$ 7,646,500	\$ 9,291,030	\$ 1,644,530
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Jail Construction Fund
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$	\$ 3,013,804	\$ 3,013,804
Total revenues		3,013,804	3,013,804
<u>EXPENDITURES</u>			
Capital outlay	55,028,138	17,293,055	37,735,083
Total expenditures	55,028,138	17,293,055	37,735,083
Deficiency of revenues over expenditures	(55,028,138)	(14,279,251)	40,748,887
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	105,606,875	105,606,875	
Total other financing sources	105,606,875	105,606,875	
Excess of revenues and other sources over expenditures	50,578,737	91,327,624	40,748,887
Fund balances at beginning of year	10,260,624	10,609,244	348,620
Fund balances at end of year	<u>\$ 60,839,361</u>	<u>\$ 101,936,868</u>	<u>\$ 41,097,507</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Intergovernmental Funds
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 8,186,000	\$ 601,067	\$ (7,584,933)
Miscellaneous		29,086	29,086
	<u>8,186,000</u>	<u>630,153</u>	<u>(7,555,847)</u>
<u>EXPENDITURES</u>			
Capital outlay	<u>39,194,000</u>	<u>11,216,756</u>	<u>27,977,244</u>
	<u>39,194,000</u>	<u>11,216,756</u>	<u>27,977,244</u>
Deficiency of revenues over expenditures	<u>(31,008,000)</u>	<u>(10,586,603)</u>	<u>20,421,397</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u>48,725,000</u>	<u>48,725,000</u>	
	<u>48,725,000</u>	<u>48,725,000</u>	
Excess of revenues and other sources over expenditures	17,717,000	38,138,397	20,421,397
Fund balances at beginning of year	<u>8,410,000</u>	<u>7,159,691</u>	<u>(1,250,309)</u>
Fund balances at end of year	<u>\$ 26,127,000</u>	<u>\$ 45,298,088</u>	<u>\$ 19,171,088</u>

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Projects Funds
For the Fiscal Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE
<u>GENERAL GOVERNMENT</u>			
American Disabilities Act	\$ 750,000	\$ 488,646	\$ 261,354
Spur Cross Ranch	3,750,000	0	3,750,000
Medical Examiner Facility	1,000,000	224,045	775,955
Downtown Records Storage	6,000	0	6,000
Downtown Property Acquisitions	3,100,000	10,895	3,089,105
Justice Court Co-Location Projects	5,000,000	1,642,606	3,357,394
Relocation of Scottsdale Justice Court	300,000	130,632	169,368
New Administration Building	2,500,000	2,046,359	453,641
New Administration Parking	9,000,000	893,930	8,106,070
Multi Purpose Building MMC Campus	560,000	23,939	536,061
Jackson Garage	2,994,000	2,486,612	507,388
Juvenile Detention/80-bed Expansion	1,779,000	1,266,988	512,012
Major Maintenance	23,523,451	10,486,453	13,036,998
Replacement Vehicles-Sheriff	2,975,000	2,478,568	496,432
Total General Government	<u>\$ 57,237,451</u>	<u>\$ 22,179,673</u>	<u>\$ 35,057,778</u>
<u>CRIMINAL JUSTICE FACILITIES</u>			
Adult/Juvenile Jail Projects (with Voter Approval)	\$ 47,028,139	\$ 17,293,055	\$ 29,735,084
Downtown Multi Facility/Sheriff Training 50%	3,000,000	0	3,000,000
Real Property Parcel at Durango Jail Site	3,000,000	0	3,000,000
Facility Replacement	2,000,000	0	2,000,000
Total Criminal Justice Facilities	<u>\$ 55,028,139</u>	<u>\$ 17,293,055</u>	<u>\$ 37,735,084</u>
<u>PUBLIC SAFETY</u>			
Flood Control District Building	\$ 351,000	\$ 325,216	\$ 25,784
Stormwater Monitoring	78,000	0	78,000
Flood Warning System	21,000	36,775	(15,775)
City of Scottsdale	5,856,000	5,680,474	175,526
Central Chandler Area Drainage System	710,000	733,757	(23,757)
Town of Guadalupe	606,000	418,199	187,801
Structure Assessment Program	428,000	313,611	114,389
Sossaman Channel	72,000	28,874	43,126
South Phoenix Drainage Improvement	6,107,000	5,789,998	317,002
PVSP	21,000	89	20,911
East Maricopa Floodway	208,000	8,328,145	(8,120,145)
Rio Salado	830,000	371,414	458,586
Wickenburg Wash "Q"	75,000	38,261	36,739
Skunk Creek Channel	2,114,000	2,386,408	(272,408)
New River Diversion Master Plan	7,000	758	6,242
Skunk Creek/New River	1,238,000	711,316	526,684
Spook Hill ADMP	734,000	550,389	183,611
East Mesa ADMP	8,885,000	4,142,615	4,742,385
Glendale/Peoria ADMP	10,734,000	11,107,605	(373,605)
North Peoria ADMP	377,000	408,219	(31,219)

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Projects Funds (Continued)
For the Fiscal Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE
East Fork Cave Creek	1,290,000	15,950	1,274,050
White Tanks ADMP	7,848,000	8,234,295	(386,295)
Queen Creek ADMP	75,000	19,751	55,249
Gilbert/Chandler ADMP	6,262,000	8,745,974	(2,483,974)
Higley ADMP	938,000	6,197	931,803
Durango ADMP	280,000	388,779	(108,779)
Arizona Canal Div Channel ADMP	637,000	516,372	120,628
Maryvale ADMP	1,535,000	1,109,911	425,089
Foothills ADMP	1,460,000	461,394	998,606
Fountain Hills ADMP	999,000	490,660	508,340
UIBW ADMP	19,000	47,022	(28,022)
Project Contingency	3,860,000	0	3,860,000
Total Public Safety	<u>\$ 64,655,000</u>	<u>\$ 61,408,428</u>	<u>\$ 3,246,572</u>

HIGHWAYS AND STREETS

Old US 60 Bridge at Gila River	\$ 0	\$ 87,907	\$ (87,907)
Bridge Scour Evaluation	55,000	77,884	(22,884)
Alma School North Bridge Grade Control	53,000	73,882	(20,882)
FERIC Sun City West	10,000	0	10,000
FERIC Sun City	45,000	36,396	8,604
Bell Road	250,000	77,641	172,359
ADA Compliance Program - Retrofit	70,000	82,812	(12,812)
Lake Pleasant Rd Corridor Study	0	19,343	(19,343)
Sun City/Sun City West DCB	225,000	136,016	88,984
Broadway Rd. Salome Hwy – 339 th	0	972	(972)
Buckeye Rd (Wintersburg/339 th Ave)	0	3,196	(3,196)
Lower Buckeye Road (Hassayampa to Salome)	5,000	81	4,919
Center St (Wittman): Grand to Hovey	753,000	62,922	690,078
Recker Road: Chandler Heights to ¾ mile North	177,000	63,277	113,723
Steinway Dr: Homestead Dr –Duffy St (Wickenburg)	0	2,330	(2,330)
Jomax Rd: 155 th Ave to 147 th Ave	370,000	306,127	63,873
Main St (Gila Bend): Washington Street to I-8	1,053,000	1,222,589	(169,589)
Queen Creek Rd: Power Rd to Hawes Rd	1,318,000	1,261,936	56,064
Val Vista Dr-Riggs to ½ mile South	27,000	10,784	16,216
27 th Ave Twin Peaks to New River	59,000	51,770	7,230
Castle Hot Springs Rd West	105,000	129,351	(24,351)
Airport Rd Bridge @ RID Canal	743,057	764,577	(21,520)
PCM 10 Roads Program	140,000	0	140,000
Camelback Rd (Litchfield/EI Mirage)	4,520,000	4,116,660	403,340
Vacant Land Section 18	0	3,500	(3,500)
Riggs Rd: I-10 to Price Road	14,000	17,084	(3,084)
MCDOT Durango Facilities: Bldg. Modifications	100,000	0	100,000
Williams Field Road Widening	0	2,006	(2,006)
IGA Gates Rd	5,000	11,393	(6,393)
Construction Mgt. Contracts: Unspecified Projects	150,000	35,286	114,714
Previous Year's Projects: Backcharges	(17,125)	100,074	(117,199)
Meridian Rd: Southern to University	300,000	271,175	28,825

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Projects Funds (Continued)
For the Fiscal Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE
MC85 Bridge @ Avondale Wash	117,000	264,357	(147,357)
Utility Locating Annual On-Call Contract	100,000	17,609	82,391
116th Ave. Bridge @ Gila River	165,000	81,273	83,727
Cave Creek Rd: (Lone Mtn. Rd to Carefree Hwy)	870,000	941,055	(71,055)
Estrella Interim LP (II) Reems-Lake Pl Rd	2,060,000	3,602,354	(1,542,354)
McDowell RD: Gilbert Rd. Intersection	0	8,751	(8,751)
Carefree Hwy: I-17 to 7th St & Bridge	0	5,005	(5,005)
75th Ave: Glendale Ave to Olive Ave	2,138,293	2,043,962	94,331
99th Ave: Boswell Blvd Intersection	351,000	925,869	(574,869)
99th Ave @ Burns Dr	336,000	24,938	311,062
99 th Ave @ Hutton Dr	336,000	19,506	316,494
McClintock/Hayden Road: Red Mtn Fwy-McKellips	50,000	16,815	33,185
Bush Hwy (Mesa C.L. to Usery Pass Rd)	15,000	1,173	13,827
CDBGP Cities/Town Street Pilot	520,000	729,802	(209,802)
MC Highway 85: Intersection @ Estrella Parkway	1,594,000	1,556,911	37,089
Usery Pass Rd: McDowell to Bush Hwy	15,000	0	15,000
Guadalupe Rd: Power to Hawes	50,000	50,358	(358)
Unallocated Costs (Force Account)	1,575,000	120,545	1,454,455
Eng Design Concept Reports Contract	550,000	414,604	135,396
Archeological Annual On-Call Contract	50,000	3,996	46,004
Geotechnical Annual On-Call Contract	100,000	27,952	72,048
Surveying Annual on-Call Contract	50,000	861	49,139
Gen Civil Eng Annual On-Call Contract	150,000	500,241	(350,241)
Real Estate Appraisal Services: Annual Contracts	100,000	93,878	6,122
Warranted Traffic Improvements (as needed)	0	79	(79)
North Phoenix Maint Fac	12,000	779	11,221
McDowell Rd: Pima Freeway to Alma School	662,000	447,255	214,745
Ellsworth Rd: University to McKellips	426,000	505,365	(79,365)
Hawes Road Queen Creek – RIT	0	6,489	(6,489)
Envir Assessment Consultant Contract	50,000	16,619	33,381
Haz Materials On-Call Contracts	10,000	444	9,556
Biological Assessment Consultant Contracts	10,000	0	10,000
Indian Springs Rd	144,000	77,579	66,421
51 st Ave: GRIC Boundary to Baseline	883,000	208,603	674,397
Baseline Rd: 51st Ave to 27th Ave	5,706,000	5,719,706	(13,706)
Northern Ave: Loop 101 to 71st Ave	1,583,000	(199,181)	1,782,181
Peoria Ave Bridge @ New River	155,000	98,856	56,144
Shea Blvd: 144th Street to Palisades Blvd	112,000	76,986	35,014
Shea Blvd: Beeline Hwy to 300 Meters West	48,000	24,404	23,596
Southern @ 27 th Ave	363,000	275,037	87,963
Ellsworth: Germann to Baseline	166,000	121,109	44,891
Recker Rd: Adobe to Evergreen	689,000	714,198	(25,198)
Right-of-Way: Alma School South Bridge @ Salt River	163,000	84,808	78,192
Phases I & II: 107th Ave High Volume Rd Projects	207,000	97,414	109,586
MC 85 Bridge – Agua Fria River	20,000	2,990	17,010
Old US80 @ Hassayampa-Scour	25,000	23,526	1,474
Carefree Hwy at Cave Creek Wash	49,000	47,568	1,432
Deer Valley Dr @ 189 th Ave/Scour	355,000	321,926	33,074

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Projects Funds (Continued)
For the Fiscal Year Ended June 30, 2000

	BUDGET	ACTUAL	VARIANCE
Indian School Rd. @ Agua Fria River	20,000	0	20,000
Tuthill Rd @ Gila River/Scour	78,000	7,525	70,475
Rittenhouse Rd @ Queen Creek Wash/Sc	260,000	238,732	21,268
Delineation On – Call Consultant	100,000	70,187	29,813
51 st Ave: Broadway to Baseline	1,329,000	504,572	824,428
IGA Guadalupe Rd: Hawes to Meridian	400,000	401,037	(1,037)
Hawes Rd ¼ S. of Queen Creek Rittenhouse	442,000	338,490	103,510
Estrella Pkwy: MC 85 to Yuma	1,162,000	1,057,629	104,371
McQueen Rd: Queen Creek to Pecos	182,000	83,952	98,048
Estrella Pkwy-Yuma Rd to McDowell	1,170,000	820,490	349,510
51 st Ave Bridge @ Salt River (Design Construct)	13,890,000	12,095,580	1,794,420
Thomas Rd: 99 th to 91 st Ave	113,000	1,868	111,132
Litchfield Rd: Bell to Grand Ave	6,000	723	5,277
Bush Hwy at Salt River (Blue Point)	850,000	442,782	407,218
Gilbert Rd-Williams Field Rd. to Ray Rd.	161,000	91,966	69,034
Gilbert Rd-McDowell Rd to SR87	2,611,000	2,707,080	(96,080)
91 st Avenue-Deer Valley Dr to William Rd	352,000	194,783	157,217
MC85-Estrella Pkwy to Litchfield Rd	143,000	215,425	(72,425)
MC85-Cotton Lane to Estrella Pkwy	272,000	254,343	17,657
87 th Ave Channel-Deer Valley to Williams	48,000	27,149	20,851
Queen Creek Rd Bridge at Eastern Canal	24,000	18,291	5,709
Ray Rd Channel-Tuthill Rd to Airport Rd	45,000	50,847	(5,847)
Loop 303-McDowell to Thomas	252,000	272,397	(20,397)
Queen Creek Rd, AZ Ave to McQueen	175,000	236,101	(61,101)
DCR Bartlett Lake Rd-CC to Horseshoe	440,000	468,946	(28,946)
Power Road (Guadalupe-Baseline)	264,000	418,019	(154,019)
Vulture Mine Rd. @ Box Wash	0	(5,115)	5,115
Riggs Road (Alma School Rd Intersection)	10,000	(1,330)	11,330
83 rd Ave from Northern Ave to Olive Ave	240,000	153,774	86,226
115 th Ave-MC85 to McDowell	225,037	228,467	(3,430)
DCR 99 th Ave-McDowell to Glendale	760,000	410,268	349,732
Chandler Heights, Road Bridge over the Eastern Canal	27,000	7,613	19,387
Power Road Bridge over Queen Creek	180,000	76,106	103,894
Deer Valley Road Bridge-New River	170,000	137,510	32,490
Gilbert Rd: Pecos to Williams Field	17,000	3,320	13,680
51 st Ave. Truck Rt: Dusty Lane to Sa	17,000	10,579	6,421
Williams Field Rd: Gilbert to Lindsay	23,000	3,315	19,685
75 th Ave: MC 85 to Van Buren	17,000	13,313	3,687
Ocotillo: EOM to Palo Verde	30,000	17,822	12,178
Ocotillo Rd: Basha to AZ Ave.	23,000	5,244	17,756
ITS Feasibility Study	100,000	311	99,689
51 st Ave. Santa Cruz to St. John	12,000	37,729	(25,729)
Williams Field @ Higley	59,000	49,566	9,434
Southern Ave. @ 99 th Ave.	28,000	11,104	16,896
El Mirage: Bell to Beardsley	319,000	201,828	117,172
Cactus Rd: 91 st Ave. to 89 th Ave.	32,000	13,896	18,104
El Mirage Road (Bell Rd to Loop 303)	328,000	238,145	89,855
Thompson Rd: Hunt Hwy to San Tan	1,400,000	1,400,446	(446)

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Projects Funds (Continued)
For the Fiscal Year Ended June 30, 2000

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
Guadalupe Rd	650,000	650,731	(731)
Carefree Hwy: 7 th St to Cave Creek & Bridge	102,125	100,144	1,981
Patton Road	0	1,630	(1,630)
Grand Ave Overpass	470,000	617,002	(147,002)
Patton Rd west of Grand Ave.	100,000	48,407	51,593
R.O.W. In-Fill Road System	2,000,000	3,459,263	(1,459,263)
Overlay Costs	500,000	(1,050)	501,050
Geodetic Control Network	1,273,406	774,005	499,401
Roeser & Chamber Bridges @ Buckeye Feeder Ditch	350,000	138,773	211,227
IGA Litchfield Bypass	259,000	259,000	0
115 th Ave. at Buckeye Feeder Ditch	30,000	0	30,000
McKellips Bridge @ Salt River	950,000	411,344	538,656
Project Reserve	417,207	0	417,207
Total Highways and Streets	<u>\$ 69,568,000</u>	<u>\$ 59,645,419</u>	<u>\$ 9,922,581</u>
 <u>HEALTH, WELFARE AND SANITATION</u>			
MIHS-Medical Equipment Upgrade	<u>\$ 440,000</u>	<u>\$ 0</u>	<u>\$ 440,000</u>
Total Health, Welfare and Sanitation	<u>\$ 440,000</u>	<u>\$ 0</u>	<u>\$ 440,000</u>
 <u>CULTURE AND RECREATION</u>			
Major League Baseball Stadium	<u>\$ 2,000,000</u>	<u>\$ 1,298,020</u>	<u>\$ 701,980</u>
Total Culture and Recreation	<u>\$ 2,000,000</u>	<u>\$ 1,298,020</u>	<u>\$ 701,980</u>
 Total Capital Projects	 <u><u>\$ 248,928,590</u></u>	 <u><u>\$ 161,824,595</u></u>	 <u><u>\$ 87,103,995</u></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, 2000

	MARICOPA HEALTH PLAN	MEDICAL CENTER
ASSETS		
Current assets:		
Cash in bank and on hand	\$	\$
Cash and investments held by County Treasurer	26,289,076	
Cash and investments held by trustee		5,150,644
Receivables (Net of allowance for uncollectibles):		
Accounts	2,300,295	26,065,161
Accrued interest	74,635	
Due from other governmental units		2,340,219
Inventory of supplies		2,927,317
Prepays		2,360,578
Miscellaneous		
Total current assets	28,664,006	38,843,919
Property, plant and equipment:		
Land		302,193
Buildings		71,044,683
Improvements other than buildings		459,153
Machinery and equipment	4,965,782	58,793,856
Construction in progress		7,383,352
Total property, plant and equipment	4,965,782	137,983,237
Accumulated depreciation	(4,900,736)	(69,639,904)
Net property, plant and equipment	65,046	68,343,333
Total assets	\$ 28,729,052	\$ 107,187,252
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Vouchers payable	\$ 359,933	\$ 12,523,086
Employee compensation		4,831,881
Accrued liabilities	568,698	4,758,019
Due to other funds		28,237,676
Due to other governmental units		3,288,904
Leases payable – current portion		379,635
Certificates of participation – current portion		294,000
Liability for reported and incurred but not reported claims	10,233,524	
Total current liabilities	11,162,155	54,313,201
Long-term liabilities:		
Leases payable (net of current portion)		229,159
Certificates of participation (net of current portion)		5,006,000
Total liabilities	11,162,155	59,548,360
Fund equity:		
Contributed capital	590,079	82,073,127
Retained earnings (deficits):		
Unreserved	16,976,818	(34,434,235)
Total fund equities	17,566,897	47,638,892
Total liabilities and fund equity	\$ 28,729,052	\$ 107,187,252

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 2000
\$ 113,570,810	\$	\$ 1,275 17,768,818	\$ 1,275 157,628,704 5,150,644
2,044,189 447,500	555,504 20,032	193,431	30,965,149 735,598 2,340,219 2,927,317 2,413,430 3,944
<u>116,062,499</u>	<u>628,388</u>	<u>17,967,468</u>	<u>202,166,280</u>
		1,187,486 63,562 916,232 4,217,966	1,489,679 71,108,245 1,375,385 71,140,896 7,383,352
3,113,019	50,273	6,385,246 (4,810,319)	152,497,557 (82,259,368)
<u>3,113,019</u> <u>(2,858,571)</u> <u>254,448</u>	<u>50,273</u> <u>(49,838)</u> <u>435</u>	<u>1,574,927</u>	<u>70,238,189</u>
<u>\$ 116,316,947</u>	<u>\$ 628,823</u>	<u>\$ 19,542,395</u>	<u>\$ 272,404,469</u>
\$ 3,156,149	\$ 853,699	\$ 10,543 6,878 9,690,494	\$ 16,903,410 4,838,759 18,869,549 62,955,407 3,288,904 379,635 381,318 42,964,831
3,623,347 34,121,505	228,991 596,226	87,318	
<u>30,637,585</u> <u>71,538,586</u>	<u>2,093,722</u> <u>3,772,638</u>	<u>9,795,233</u>	<u>150,581,813</u>
		278,853	229,159 5,284,853
<u>71,538,586</u>	<u>3,772,638</u>	<u>10,074,086</u>	<u>156,095,825</u>
4,814	9,401	10,791,231	93,468,652
44,773,547 44,778,361	(3,153,216) (3,143,815)	(1,322,922) 9,468,309	22,839,992 116,308,644
<u>\$ 116,316,947</u>	<u>\$ 628,823</u>	<u>\$ 19,542,395</u>	<u>\$ 272,404,469</u>

Maricopa County
Combining Statement Of Revenues, Expenses And
Changes In Fund Equity
All Enterprise Funds
For the Fiscal Year Ended June 30, 2000

	MARICOPA HEALTH PLAN	MEDICAL CENTER
<u>OPERATING REVENUES</u>		
Net patient service revenue	\$	\$ 157,286,802
Charges for services	70,552,611	15,554,098
Other		14,823,696
Total operating revenues	<u>70,552,611</u>	<u>187,664,596</u>
<u>OPERATING EXPENSES</u>		
Personal services	2,148,595	94,711,160
Supplies	625,756	33,559,129
Medical services	66,695,497	24,911,310
Other services	294,858	35,719,686
Insurance		136,901
Leases and rentals	81,744	2,359,025
Repairs and maintenance		2,488,493
Travel and transportation		
Utilities		3,713,263
Depreciation	65,297	7,528,873
Miscellaneous	686,086	1,348,345
Total operating expenses	<u>70,597,833</u>	<u>206,476,185</u>
Operating income (loss)	(45,222)	(18,811,589)
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
Grant revenues		4,147,774
Interest income	1,020,044	90,810
Interest expense		(2,641,350)
Loss on disposal of fixed assets		
Net non-operating revenues	<u>1,020,044</u>	<u>1,597,234</u>
Net income (loss) before operating transfers	974,822	(17,214,355)
Operating transfers in		10,207,901
Operating transfers out		(1,127,826)
Net income (loss)	974,822	(8,134,280)
Fund equities (deficit) at beginning of year, as restated	16,592,075	21,651,667
<u>OTHER CHANGES IN FUND EQUITIES</u>		
Residual equity transfer		
Increase in contributed capital		<u>34,121,505</u>
Fund equities (deficit) at end of year	<u>\$ 17,566,897</u>	<u>\$ 47,638,892</u>

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 2000
\$ 271,009,553	\$ 30,719,209	\$ 97,493	\$ 157,286,802
	692	821,065	387,932,964
271,009,553	30,719,901	918,558	15,645,453
			560,865,219
10,300,872	2,110,051	210,514	109,481,192
1,217,912	270,170	8,837	35,681,804
235,811,225	29,265,695		356,683,727
1,224,150	90,551	660,526	37,989,771
	205,668		342,569
697,212	112,649	56,284	3,306,914
		1,261	2,489,754
		428	428
		6,989	3,720,252
124,601	1,056	446,241	8,166,068
2,523,157	388,004		4,945,592
251,899,129	32,443,844	1,391,080	562,808,071
19,110,424	(1,723,943)	(472,522)	(1,942,852)
	926,001		5,073,775
6,285,937	76,095	868,623	8,341,509
		(28,222)	(2,669,572)
		(12,884)	(12,884)
6,285,937	1,002,096	827,517	10,732,828
25,396,361	(721,847)	354,995	8,789,976
	616,200		10,824,101
	(64,220)	(297,297)	(1,489,343)
25,396,361	(169,867)	57,698	18,124,734
53,503,505	(2,973,948)	9,410,611	98,183,910
(34,121,505)			(34,121,505)
			34,121,505
\$ 44,778,361	\$ (3,143,815)	\$ 9,468,309	\$ 116,308,644

Maricopa County
Combining Statement Of Cash Flows
All Enterprise Funds
For the Fiscal Year Ended June 30, 2000

	MARICOPA HEALTH PLAN	MEDICAL CENTER
CASH FLOWS FROM OPERATING ACTIVITIES		
Operations:	\$	\$
Operating income (loss)	(45,222)	(18,811,589)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	65,297	7,528,873
Changes in assets and liabilities -		
Increase in:		
Accounts receivable	(21,205)	(3,945,738)
Inventory of supplies		(766,267)
Prepays		(491,637)
Employee Compensation		696,107
Accrued liabilities	319,525	
Due to other funds		
Due to other governmental units		3,288,904
Liability for reported and incurred but not reported claims	3,758,926	
Decrease in:		
Due from other governmental units		20,380,682
Miscellaneous	7,471,370	2,915,943
Vouchers payable	(1,155,064)	(3,444,122)
Employee compensation		
Accrued liabilities		(206,037)
Due to other funds		(5,977,261)
Liability for reported and incurred but not reported claims		
Net cash provided by (used for) operating activities	<u>10,393,627</u>	<u>1,167,858</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Grants received		4,147,774
Operating transfers from other funds		10,207,901
Operating transfers to other funds		(1,127,826)
Interest expense		(2,641,350)
Net cash provided by (used for) noncapital financing activities		<u>10,586,499</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of fixed assets		(10,947,533)
Proceeds from sale of certificates of participation		5,300,000
Capital lease payments		(436,271)
Certificates of participation payments		(610,719)
Net cash used for capital and related financing activities		<u>(6,694,523)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	1,066,601	90,810
Net cash provided by investing activities	<u>1,066,601</u>	<u>90,810</u>
Net increase in cash and cash equivalents	11,460,228	5,150,644
Cash and cash equivalents, July 1, 1999	14,828,848	
Cash and cash equivalents, June 30, 2000	<u>\$ 26,289,076</u>	<u>\$ 5,150,644</u>
SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING		
Restatement of July 1, 1999 accrued liabilities and retained earnings	\$	\$
Deletion of equipment		
Elimination of accumulated depreciation related to deletions		
Loss on disposal of fixed assets		
Residual equity transfer out to the General Fund resulting in an increase of due to other funds. Cash will be transferred in fiscal year 2000-01.		
Increase in contributed capital due to a residual equity transfer from the General Fund resulting in a decrease of due to other funds. Cash will be transferred in fiscal year 2000-01.		34,121,505

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 2000
\$ 19,110,424	\$ (1,723,943)	\$ (472,522)	\$ (1,942,852)
124,601	1,056	446,241	8,166,068
(1,209,208)	(161,825)		(5,337,976)
	(52,852)		(766,267)
	87,787		(544,489)
	402,530		696,107
	869,093		407,312
			402,530
			3,288,904
			4,628,019
		28,233	20,380,682
(8,196,137)	(964,291)	(173,490)	10,415,546
(432,311)		(25,654)	(13,933,104)
(4,622,315)		(14,066)	(25,654)
4,775,054		(984)	(652,414)
			(5,978,245)
			(4,622,315)
			14,581,852
	926,001		5,073,775
	616,200		10,824,101
	(64,220)	(297,297)	(1,489,343)
		(28,222)	(2,669,572)
	1,477,981	(325,519)	11,738,961
(136,463)			(11,083,996)
			5,300,000
		(80,093)	(516,364)
		(81,684)	(692,403)
(136,463)		(161,777)	(6,992,763)
6,528,591	64,464	873,109	8,623,575
6,528,591	64,464	873,109	8,623,575
11,167,182		173,571	27,951,625
102,403,628		17,596,522	134,828,998
\$ 113,570,810	\$	\$ 17,770,093	\$ 162,780,623
\$	\$	\$ 3,769,223	\$ 3,769,223
		(24,737)	(24,737)
		11,853	11,853
		12,884	12,884
(34,121,505)			(34,121,505)
			34,121,505

Maricopa County
Schedule Of Operating Expenses By Department
Medical Center
For the Fiscal Year Ended June 30, 2000

<u>DAILY HOSPITAL SERVICES</u>			<u>SPECIAL NURSING SERVICES</u>	
Surgical I.C.U.	\$ 1,889,504		Attendant care	\$ 10,936,548
Medical I.C.U.	1,522,458		Home health	1,333,856
Coronary I.C.U.	1,067,969		Nursing home services	616,672
Pediatrics I.C.U.	794,741		Dental services	2,382,186
Burn unit	2,988,294		TOTAL SPECIAL NURSING SERVICES	15,269,262
Surgical acute	2,001,852			
Medical acute	2,614,682		<u>MEDICAL SERVICES ADMINISTRATION</u>	
Detention	815,437		Education	9,377,321
APCU	2,527,249		Employee health	307,834
Pediatrics I.C.U.	1,683,749		TOTAL MEDICAL SERVICES ADMIN.	9,685,155
OB/GYN	2,592,700			
Psychiatric	6,507,070		<u>GENERAL SERVICES</u>	
Labor and delivery	3,678,424		Social Services	900,751
Operating Room	4,649,081		Printing	333,215
Recovery Room	720,832		Food services	3,266,584
Nursery	3,745,873		Laundry	776,812
TOTAL DAILY HOSPITAL SERVICES	39,799,915		Housekeeping	2,527,883
			Security	750,878
			Power plant	2,905,126
			Facility maintenance	2,277,628
			Medical equipment repair	559,703
			Transportation	328,682
			Patient transfer	596,226
			Communications	1,213,297
			TOTAL GENERAL SERVICES	16,436,785
			<u>FISCAL SERVICES</u>	
			Fiscal services administration	6,132,263
			Admitting	3,179,769
			Business office	4,292,777
			Information services	3,594,568
			TOTAL FISCAL SERVICES	17,199,377
			<u>ADMINISTRATIVE SERVICES</u>	
			Nursing	1,902,120
			Hospital	6,082,929
			Volunteer	55,459
			Medical library	332,594
			Clinical departments	2,311,361
			TOTAL ADMINISTRATIVE SERVICES	10,684,463
			NON-DEPARTMENTAL	29,651,299
			TOTAL OPERATING EXPENSES	\$206,476,185

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

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

Reprographics - This fund provides the County's printing and duplicating services.

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

Employee Benefits Trust - This fund collects employee and employer contributions for payment of the employees' 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, 2000

	<u>EQUIPMENT SERVICES</u>	<u>TELECOM- MUNICATIONS</u>	<u>REPROGRAPHICS</u>
ASSETS			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 400	\$
Cash and investments held by County Treasurer	580,009	1,338,972	239,545
Cash and investments held by trustee			
Receivables:			
Accrued interest		8,720	
Due from other governments			
Inventory of supplies	385,220	38,846	
Prepays			
Total current assets	<u>966,129</u>	<u>1,386,938</u>	<u>239,545</u>
Property, plant and equipment:			
Buildings	2,783	376,750	
Machinery and equipment	2,541,036	5,079,596	876,209
Total property, plant and equipment	<u>2,543,819</u>	<u>5,456,346</u>	<u>876,209</u>
Accumulated depreciation	(1,848,054)	(3,006,802)	(505,271)
Net property, plant and equipment	<u>695,765</u>	<u>2,449,544</u>	<u>370,938</u>
Total assets	<u>\$ 1,661,894</u>	<u>\$ 3,836,482</u>	<u>\$ 610,483</u>
LIABILITIES AND FUND EQUITY			
Liabilities:			
Current liabilities:			
Vouchers payable	\$ 407,026	\$ 505,981	\$ 97,990
Employee compensation	232,640	177,140	25,576
Accrued liabilities	5,018		
Due to other funds			
Liability for reported and incurred but not reported			
Total current liabilities	<u>644,684</u>	<u>683,121</u>	<u>123,566</u>
Long-term liabilities:			
Liability for reported and incurred but not reported			
Total liabilities	<u>644,684</u>	<u>683,121</u>	<u>123,566</u>
Fund equity:			
Contributed capital	14,744,048	1,079,758	291,348
Retained earnings (deficits):			
Unreserved	(13,726,838)	2,073,603	195,569
Total fund equities (deficits)	<u>1,017,210</u>	<u>3,153,361</u>	<u>486,917</u>
Total liabilities and fund equity (deficit)	<u>\$ 1,661,894</u>	<u>\$ 3,836,482</u>	<u>\$ 610,483</u>

<u>RISK MANAGEMENT</u>	<u>EMPLOYEE BENEFITS TRUST</u>	<u>SHERIFF WAREHOUSE</u>	<u>TOTALS JUNE 30, 2000</u>
\$ 300	\$ 162,599	\$	\$ 164,199
17,531,326	3,625,964		23,315,816
2,347,238			2,347,238
189,724	42,303		240,747
	19,342		19,342
		1,300,751	1,724,817
650,255	2,000		652,255
<u>20,718,843</u>	<u>3,852,208</u>	<u>1,300,751</u>	<u>28,464,414</u>
			379,533
110,693	96,969		8,704,503
110,693	96,969		9,084,036
(45,491)	(27,526)		(5,433,144)
65,202	69,443		3,650,892
<u>\$ 20,784,045</u>	<u>\$ 3,921,651</u>	<u>\$ 1,300,751</u>	<u>\$ 32,115,306</u>
\$ 771,818	\$ 36,685	\$ 91,058	\$ 1,910,558
84,550	56,424		576,330
	1,082,543	2,551	1,090,112
		543,030	543,030
28,538,582	169,167		28,707,749
<u>29,394,950</u>	<u>1,344,819</u>	<u>636,639</u>	<u>32,827,779</u>
14,492,042			14,492,042
<u>43,886,992</u>	<u>1,344,819</u>	<u>636,639</u>	<u>47,319,821</u>
2,886,478	30,445	600,330	19,632,407
(25,989,425)	2,546,387	63,782	(34,836,922)
<u>(23,102,947)</u>	<u>2,576,832</u>	<u>664,112</u>	<u>(15,204,515)</u>
<u>\$ 20,784,045</u>	<u>\$ 3,921,651</u>	<u>\$ 1,300,751</u>	<u>\$ 32,115,306</u>

Maricopa County
Combining Statement Of Revenues, Expenses And
Changes In Fund Equity
All Internal Service Funds
For the Fiscal Year Ended June 30, 2000

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS
<u>OPERATING REVENUES</u>		
Charges for services	\$ 7,914,856	\$ 12,566,599
Other	19,357	68,844
Total operating revenues	<u>7,934,213</u>	<u>12,635,443</u>
<u>OPERATING EXPENSES</u>		
Personal services	2,510,869	2,306,629
Supplies	2,696,282	1,533,431
Other services	184,917	406,811
Legal	1,896	
Insurance		
Leases and rentals	16,046	1,085,907
Repairs and maintenance	2,085,105	1,172,493
Travel and transportation	16,042	56,640
Utilities	89,792	4,204,642
Depreciation	130,941	317,578
Miscellaneous	475,777	321,004
Total operating expenses	<u>8,207,667</u>	<u>11,405,135</u>
Operating income (loss)	(273,454)	1,230,308
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
Grant Revenue	46,832	
Interest income	4,770	9,577
Interest expense		(20,902)
Loss on disposal of fixed assets	(18,214)	(321,699)
Net non-operating revenues (expenses)	<u>33,388</u>	<u>(333,024)</u>
Net income (loss)	(240,066)	897,284
Fund equities (deficit) at beginning of year	1,257,276	3,308,572
<u>OTHER CHANGES IN FUND EQUITIES</u>		
Transfer to General Fixed Assets Account Group		(1,052,495)
Fund equities (deficit) at end of year	<u>\$ 1,017,210</u>	<u>\$ 3,153,361</u>

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2000
\$ 760,464	\$ 18,134,977	\$ 46,253,104	\$ 2,128,508	\$ 87,758,508
9,605	263,560	31,138		392,504
<u>770,069</u>	<u>18,398,537</u>	<u>46,284,242</u>	<u>2,128,508</u>	<u>88,151,012</u>
347,925	941,179	521,431		6,628,033
182,913	33,922	11,599	1,950,641	6,408,788
1,651	2,704,479	261,970	110,673	3,670,501
903	5,512,502			5,515,301
	9,404,765	44,900,405		54,305,170
	39,518	3,353		1,144,824
86,446		2,285		3,346,329
440	18,182	6,131		97,435
	4,844			4,299,278
103,616	17,058	9,733		578,926
38,176	349,028	244,870	6,344	1,435,199
<u>762,070</u>	<u>19,025,477</u>	<u>45,961,777</u>	<u>2,067,658</u>	<u>87,429,784</u>
7,999	(626,940)	322,465	60,850	721,228
				46,832
	845,512	173,985		1,033,844
				(20,902)
(4,475)		(26,287)		(370,675)
<u>(4,475)</u>	<u>845,512</u>	<u>147,698</u>		<u>689,099</u>
3,524	218,572	470,163	60,850	1,410,327
483,393	(23,321,519)	2,106,669	603,262	(15,562,347)
				(1,052,495)
<u>\$ 486,917</u>	<u>\$ (23,102,947)</u>	<u>\$ 2,576,832</u>	<u>\$ 664,112</u>	<u>\$ (15,204,515)</u>

Maricopa County
Combining Statement Of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2000

	EQUIPMENT SERVICES	TELECOMMUNICATIONS
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (273,454)	\$ 1,230,308
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	130,941	317,578
Changes in assets and liabilities -		
Increase in:		
Due from other governmental units		
Inventory of supplies	(74,781)	
Vouchers payable		
Accrued liabilities	5,018	
Due to other funds		
Liability for reported and incurred but not reported claims		
Decrease in:		
Accounts receivable		
Due from other funds		
Prepays		
Vouchers payable	(151,323)	(625,070)
Employee compensation	(65,228)	(54,710)
Accrued liabilities		(22)
Due to other funds	(8,043)	(6,010)
Liability for reported and incurred but not reported claims		
Net cash provided by (used for) operating activities	<u>(436,870)</u>	<u>862,074</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>		
Grants received	46,832	
Interest expense		(20,902)
Net cash provided by non-capital financing activities	<u>46,832</u>	<u>(20,902)</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Acquisition of fixed assets	(552,888)	(2,064,665)
Net cash used for capital and related financing activities	<u>(552,888)</u>	<u>(2,064,665)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest income	13,757	7,839
Proceeds from sale of investment held by trustee		
Purchase of investments held by trustee		
Net cash provided by (used for) investing activities	<u>13,757</u>	<u>7,839</u>
Net increase (decrease) in cash and cash equivalents	(929,169)	(1,215,654)
Cash and cash equivalents, July 1, 1999	1,510,078	2,555,026
Cash and cash equivalents, June 30, 2000	<u>\$ 580,909</u>	<u>\$ 1,339,372</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING</u>		
Transfer to General Fixed Assets Account Group	\$	\$ (1,052,495)
Deletion of equipment	(210,151)	(406,688)
Elimination of accumulated depreciation related to deletions	191,937	84,989
Loss on disposal of fixed assets	18,214	321,699

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2000
\$ 7,999	\$ (626,940)	\$ 322,465	\$ 60,850	\$ 721,228
103,616	17,058	9,733		578,926
		(19,342)		(19,342)
			(313,772)	(388,553)
34,292	441,339	4,629	28,369	508,629
		292,289	2,544	299,851
			222,009	222,009
	2,258,606			2,258,606
		83,225		83,225
		1,618,745		1,618,745
	28,459			28,459
(6,826)	(21,710)	(5,498)		(776,393)
				(153,972)
				(22)
(1,314)	(3,012)	(1,355)		(19,734)
		(6,952)		(6,952)
<u>137,767</u>	<u>2,093,800</u>	<u>2,297,939</u>		<u>4,954,710</u>
				46,832
				(20,902)
				25,930
(202,986)	(30,881)	(26,814)		(2,878,234)
<u>(202,986)</u>	<u>(30,881)</u>	<u>(26,814)</u>		<u>(2,878,234)</u>
	817,612	145,401		984,609
	2,363,476			2,363,476
	(2,347,238)			(2,347,238)
	<u>833,850</u>	<u>145,401</u>		<u>1,000,847</u>
(65,219)	2,896,769	2,416,526		3,103,253
304,764	14,634,857	1,372,037		20,376,762
<u>\$ 239,545</u>	<u>\$ 17,531,626</u>	<u>\$ 3,788,563</u>	<u>\$</u>	<u>\$ 23,480,015</u>
\$	\$	\$	\$	\$ (1,052,495)
(37,825)		(90,452)		(745,116)
33,350		64,165		374,441
4,475		26,287		370,675

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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 **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

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

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.

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 Fund accounts for receipts, which are designated for special purposes and are not related to an individual governmental unit.

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Maricopa County
Combining Balance Sheet
All Trust And Agency Funds
As Of June 30, 2000

	INVESTMENT TRUST FUNDS	
	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS
ASSETS		
Cash in bank and on hand	\$	\$
Cash and investments held by County Treasurer	1,300,155,015	86,417,949
Accrued interest receivable	14,093,578	
Due from other funds	659,935	
Due from other governmental units		
Total assets	\$ 1,314,908,528	\$ 86,417,949
LIABILITIES AND FUND BALANCES		
Liabilities:		
Vouchers payable	\$	\$
Due to other funds		
Due to other governmental units		
Deposits held for other parties		
Total liabilities		
Fund balances		
Reserved for investment trust participants	1,314,908,528	86,417,949
Unreserved		
Total liabilities and fund balances	\$ 1,314,908,528	\$ 86,417,949

EXPENDABLE TRUST FUND	AGENCY FUNDS		TOTALS JUNE 30, 2000
CONTRIBUTIONS	PROPERTY TAX COLLECTION	SPECIAL PURPOSE	
\$	\$	\$	\$
303,205	15,468,266	38,726,415	38,726,415
2,789		40,713,880	1,443,058,315
			14,096,367
			659,935
		115,394	115,394
<u>\$ 305,994</u>	<u>\$ 15,468,266</u>	<u>\$ 79,555,689</u>	<u>\$ 1,496,656,426</u>
\$	\$	\$	\$
729	719,805	349,175	349,904
	11,067,787	2,478,127	3,197,932
	3,680,674	109,128	11,176,915
	15,468,266	76,619,259	80,299,933
<u>729</u>	<u>15,468,266</u>	<u>79,555,689</u>	<u>95,024,684</u>
			1,401,326,477
305,265			305,265
<u>\$ 305,994</u>	<u>\$ 15,468,266</u>	<u>\$ 79,555,689</u>	<u>\$ 1,496,656,426</u>

Maricopa County
Combining Schedule Of Changes In Assets And Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 2000

	BALANCE JULY 1, 1999	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2000
<u>PROPERTY TAX COLLECTION</u>				
<u>Assets</u>				
Cash and investments held by County Treasurer	\$ 15,814,475	\$ 2,759,333,764	\$ 2,759,679,973	\$ 15,468,266
Total assets	<u>\$ 15,814,475</u>	<u>\$ 2,759,333,764</u>	<u>\$ 2,759,679,973</u>	<u>\$ 15,468,266</u>
<u>Liabilities</u>				
Due to other funds	\$ 1,610,684	\$ 2,344,232,614	\$ 2,345,123,493	\$ 719,805
Due to other governmental units	10,469,588	354,256,542	353,658,343	11,067,787
Deposits held for other parties	3,734,203	60,844,608	60,898,137	3,680,674
Total liabilities	<u>\$ 15,814,475</u>	<u>\$ 2,759,333,764</u>	<u>\$ 2,759,679,973</u>	<u>\$ 15,468,266</u>
<u>SPECIAL PURPOSE</u>				
<u>Assets</u>				
Cash in bank and on hand	\$ 14,699,562	\$ 24,026,853	\$	\$ 38,726,415
Cash and investments held by County Treasurer	38,866,839	1,406,497,025	1,404,649,984	40,713,880
Due from other governmental units	107,602	115,394	107,602	115,394
Total assets	<u>\$ 53,674,003</u>	<u>\$ 1,430,639,272</u>	<u>\$ 1,404,757,586</u>	<u>\$ 79,555,689</u>
<u>Liabilities</u>				
Vouchers payable	\$ 811,954	\$ 349,175	\$ 811,954	\$ 349,175
Due to other funds	2,801,126	2,478,127	2,801,126	2,478,127
Due to other governmental units	22,000	109,128	22,000	109,128
Deposits held for other parties	50,038,923	1,427,702,842	1,401,122,506	76,619,259
Total liabilities	<u>\$ 53,674,003</u>	<u>\$ 1,430,639,272</u>	<u>\$ 1,404,757,586</u>	<u>\$ 79,555,689</u>
<u>TOTALS FOR ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash in bank and on hand	\$ 14,699,562	\$ 24,026,853	\$	\$ 38,726,415
Cash and investments held by County Treasurer	54,681,314	4,165,830,789	4,164,329,957	56,182,146
Due from other governmental units	107,602	115,394	107,602	115,394
Total assets	<u>\$ 69,488,478</u>	<u>\$ 4,189,973,036</u>	<u>\$ 4,164,437,559</u>	<u>\$ 95,023,955</u>
<u>Liabilities</u>				
Vouchers payable	\$ 811,954	\$ 349,175	\$ 811,954	\$ 349,175
Due to other funds	4,411,810	2,346,710,741	2,347,924,619	3,197,932
Due to other governmental units	10,491,588	354,365,670	353,680,343	11,176,915
Deposits held for other parties	53,773,126	1,488,547,450	1,462,020,643	80,299,933
Total liabilities	<u>\$ 69,488,478</u>	<u>\$ 4,189,973,036</u>	<u>\$ 4,164,437,559</u>	<u>\$ 95,023,955</u>

Maricopa County
Combining Statement Of Net Assets
Investment Trust Funds
As of June 30, 2000

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTALS JUNE 30, 2000
ASSETS			
Cash and investments held by County Treasurer	\$ 1,300,155,015	\$ 86,417,949	\$ 1,386,572,964
Accrued interest receivable	14,093,578		14,093,578
Due from other funds	659,935		659,935
Total assets	<u>1,314,908,528</u>	<u>86,417,949</u>	<u>1,401,326,477</u>
LIABILITIES			
Total liabilities			
Net assets held in trust	<u>\$ 1,314,908,528</u>	<u>\$ 86,417,949</u>	<u>\$ 1,401,326,477</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.

Back of General Fixed Assets Account Group - TAB

Maricopa County
Schedule Of General Fixed Assets
By Function And Activity
As of June 30, 2000

	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	TOTAL
GENERAL GOVERNMENT					
County Assessor	\$	\$	\$ 450,341	\$ 5,166,759	\$ 5,617,100
Board of Supervisors				386,158	386,158
Finance			180,963	293,173	474,136
Office of Management & Budget				161,005	161,005
Facilities Management		15,807,403	2,470,122	2,512,862	20,790,387
Materials Management		907,588		274,576	1,182,164
Computer Systems				3,384,271	3,384,271
Telecommunications				18,953,007	18,953,007
County Manager				63,925	63,925
Elections				5,168,279	5,168,279
Internal Audit				82,687	82,687
Human Resources				497,823	497,823
Recorder			898,965	5,229,616	6,128,581
Treasurer				3,113,414	3,113,414
Organizational Development				34,079	34,079
Non Departmental	22,763,939	83,413,865	5,574,443	28,295,069	140,047,316
Total General Government	\$ 22,763,939	\$ 100,128,856	\$ 9,574,834	\$ 73,616,703	\$ 206,084,332
PUBLIC SAFETY					
Adult Probation	\$	\$	\$ 3,144,752	\$ 9,090,222	\$ 12,234,974
Emergency Management				380,352	380,352
Clerk of Superior Court		94,656	142,957	4,417,938	4,655,551
County Attorney				8,579,646	8,579,646
Justice Courts		3,187,749	2,057,501	5,139,361	10,384,611
Constables				466,464	466,464
Correctional Health				342,647	342,647
Juvenile Court		19,766,540	504,674	4,332,058	24,603,272
Medical Examiner			191,259	819,305	1,010,564
Planning and Development				2,149,820	2,149,820
Public Defender			130,517	2,495,759	2,626,276
Public Fiduciary				127,381	127,381
Superior Court		16,017,773	12,838,190	9,021,479	37,877,442
Sheriff	518,920	88,961,131	8,322,625	43,860,365	141,663,041
Flood Control	17,243	10,432,320		12,905,526	23,355,089
Total Public Safety	\$ 536,163	\$ 138,460,169	\$ 27,332,475	\$ 104,128,323	\$ 270,457,130
HIGHWAYS AND STREETS					
Transportation	\$ 4,662,201	\$ 13,770,197	\$ 8,118,104	\$ 31,914,150	\$ 58,464,652
Total Highways and Streets	\$ 4,662,201	\$ 13,770,197	\$ 8,118,104	\$ 31,914,150	\$ 58,464,652
HEALTH, WELFARE AND SANITATION					
Community Development	\$	\$	\$	\$ 138,389	\$ 138,389
Social Services		83,293		5,036,087	5,119,380
Housing Department		33,945,587		10,040,314	43,985,901
Air Pollution		286,487	26,263	4,430,267	4,743,017
Animal Control	27,100	1,776,877	443,914	2,654,237	4,902,128
Medical Assistance Program		2,425		1,482,642	1,485,067
Waste Tire				209,482	209,482
Public Health		2,201,723	280,538	3,423,978	5,906,239
Total Health, Welfare and Sanitation	\$ 27,100	\$ 38,296,392	\$ 750,715	\$ 27,415,396	\$ 66,489,603
CULTURE AND RECREATION					
Library	\$	\$ 6,496,987	\$ 7,276	\$ 2,401,924	\$ 8,906,187
Parks and Recreation	4,772,708	3,482	9,425,237	1,677,085	15,878,512
Stadium District				13,123	13,123
Major League Stadium		355,270,236		21,521	355,291,757
Sports Authority				22,333	22,333
Total Culture and Recreation	\$ 4,772,708	\$ 361,770,705	\$ 9,432,513	\$ 4,135,986	\$ 380,111,912

Maricopa County
Schedule Of General Fixed Assets
By Function And Activity (Continued)
As of June 30, 2000

	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	TOTAL
<u>EDUCATION</u>					
Superintendent of Schools	\$		\$	\$ 816,279	\$ 816,279
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>\$ 4,178,397</u>	<u>\$ 9,641,146</u>
Total general fixed assets allocated to functions	<u>\$ 33,020,453</u>	<u>\$ 657,630,726</u>	<u>\$ 55,208,641</u>	<u>\$ 245,388,955</u>	<u>\$ 991,248,775</u>
Construction in progress					<u>\$ 32,593,117</u>
TOTAL GENERAL FIXED ASSETS					<u><u>\$ 1,023,841,892</u></u>

Maricopa County
Schedule Of Changes In General Fixed Assets
By Function And Activity
For The Fiscal Year Ended June 30, 2000

	GENERAL FIXED ASSETS JUNE 30, 1999	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS JUNE 30, 2000
GENERAL GOVERNMENT				
County Assessor	\$ 4,653,397	\$ 1,083,659	\$ 119,956	\$ 5,617,100
Board of Supervisors	347,941	50,372	12,155	386,158
Finance	386,607	93,679	6,150	474,136
Office of Management & Budget	103,968	57,037		161,005
Facilities Management	20,605,268	284,022	98,903	20,790,387
Materials Management	1,200,763	3,010	21,609	1,182,164
Computer Systems	3,923,746	425,282	964,757	3,384,271
Telecommunications	8,521,778	10,439,882	8,653	18,953,007
County Manager	52,682	11,243		63,925
Elections	4,878,255	352,346	62,322	5,168,279
Internal Audit	59,328	23,359		82,687
Human Resources	519,186	82,680	104,043	497,823
Recorder	4,773,725	2,177,187	822,331	6,128,581
Treasurer	2,689,389	488,919	64,894	3,113,414
Organizational Development	16,121	17,958		34,079
Non Departmental	138,528,843	1,518,473		140,047,316
Total General Government	\$ 191,260,997	\$ 17,109,108	\$ 2,285,773	\$ 206,084,332
PUBLIC SAFETY				
Adult Probation	\$ 10,871,508	\$ 1,796,390	\$ 432,924	\$ 12,234,974
Emergency Management	421,129	6,610	47,387	380,352
Clerk of Superior Court	4,267,184	645,306	256,939	4,655,551
County Attorney	7,621,164	1,456,385	497,903	8,579,646
Justice Courts	8,273,098	2,125,427	13,914	10,384,611
Constables	448,672	19,751	1,959	466,464
Correctional Health	307,935	34,712		342,647
Juvenile Court	23,803,745	810,383	10,856	24,603,272
Medical Examiner	975,761	70,670	35,867	1,010,564
Planning and Development	1,208,845	965,287	24,312	2,149,820
Public Defender	2,192,734	618,312	184,770	2,626,276
Public Fiduciary	123,761	5,750	2,130	127,381
Superior Court	37,417,189	508,087	47,834	37,877,442
Sheriff	137,288,468	7,414,968	3,040,395	141,663,041
Flood Control	22,850,380	1,019,025	514,316	23,355,089
Total Public Safety	\$ 258,071,573	\$ 17,497,063	\$ 5,111,506	\$ 270,457,130
HIGHWAYS AND STREETS				
Transportation	\$ 58,358,902	\$ 752,537	\$ 646,787	\$ 58,464,652
Total Highways and Streets	\$ 58,358,902	\$ 752,537	\$ 646,787	\$ 58,464,652
HEALTH, WELFARE AND SANITATION				
Community Development	\$ 119,297	\$ 25,985	\$ 6,893	\$ 138,389
Social Services	4,567,450	690,422	138,492	5,119,380
Housing Department	37,925,720	6,060,181		43,985,901
Air Pollution	3,914,187	890,952	62,122	4,743,017
Animal Control	4,396,003	663,570	157,445	4,902,128
Medical Assistance Program	1,308,732	187,322	10,987	1,485,067
Waste Tire	209,482	209,482	209,482	209,482
Public Health	5,460,943	495,530	50,234	5,906,239
Total Health, Welfare and Sanitation	\$ 57,901,814	\$ 9,223,444	\$ 635,655	\$ 66,489,603
CULTURE AND RECREATION				
Library	\$ 9,384,619	\$	\$ 478,432	\$ 8,906,187
Parks and Recreation	17,053,363		1,174,851	15,878,512
Stadium District	13,123			13,123
Major League Stadium	353,993,737	1,298,020		355,291,757
Sports Authority	23,092		759	22,333
Total Culture and Recreation	\$ 380,467,934	\$ 1,298,020	\$ 1,654,042	\$ 380,111,912

Maricopa County
Schedule Of Changes In General Fixed Assets
By Function And Activity (Continued)
For The Fiscal Year Ended June 30, 2000

	GENERAL FIXED ASSETS JUNE 30, 1999	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS JUNE 30, 2000
EDUCATION				
Superintendent of Schools	\$ 833,662	\$ 40,977	\$ 58,360	\$ 816,279
Regional School District 509	8,657,801			8,657,801
Regional School District 512	167,066			167,066
Total Education	<u>\$ 9,658,529</u>	<u>\$ 40,977</u>	<u>\$ 58,360</u>	<u>\$ 9,641,146</u>
Construction in progress	<u>\$ 6,592,046</u>	<u>\$ 29,807,830</u>	<u>\$ 3,806,759</u>	<u>\$ 32,593,117</u>
TOTAL GENERAL FIXED ASSETS	<u><u>\$ 962,311,795</u></u>	<u><u>\$ 75,728,979</u></u>	<u><u>\$ 14,198,882</u></u>	<u><u>\$ 1,023,841,892</u></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.

Back of General Long-Term Debt Account Group Tab

Maricopa County
General Long-Term Debt Account Group
Comparative Balance Sheets
June 30, 2000 and 1999

	BALANCE JUNE 30, 2000	BALANCE JUNE 30, 1999
Amount Available in Debt Service Funds	\$ 152,887	\$ 1,385,149
Amount to be Provided For Retirement of Long-Term Debt	<u>271,250,733</u>	<u>311,381,283</u>
 Total Available or to be Provided	 <u>\$ 271,403,620</u>	 <u>\$ 312,766,432</u>
 General Obligation Bonds Payable	 \$ 79,595,000	 \$ 99,910,000
Special Assessment Debt With Governmental Commitment	659,388	867,548
Housing Department Bonds Payable	95,975	110,090
Housing Department Permanent Notes & Interest Payable	0	17,973,888
Housing Department Loans Payable	1,976,984	2,085,653
Stadium District Revenue Bonds Payable	27,704,259	28,984,685
Stadium District Debt With Governmental Commitment	28,225,000	30,230,000
Capital Leases Payable	18,121,511	17,633,952
Certificates of Participation Payable	17,222,210	20,667,686
Employee Compensation Payable	27,084,256	24,352,492
Claims and Judgements Payable	<u>70,719,037</u>	<u>69,950,438</u>
 Total General Long-Term Debt	 <u>\$ 271,403,620</u>	 <u>\$ 312,766,432</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

Back of Statistical Section - TAB

**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
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
1999-00	296,029,480	22,187,021	788,357,965	607,246,050	14,583,372	74,529,345	1,802,933,233

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. The sales tax was used for the construction of the Arizona Diamondbacks Major League Baseball Stadium.

Miscellaneous Revenues includes Disproportionate Share Revenue that is received by the Medical Center for Indigent Patient Care as follows:

FISCAL YEAR	DISPROPORTIONATE SHARE REVENUE
1992-93	\$ 57,849,700
1993-94	67,144,900
1994-95	63,430,600
1995-96	75,886,800
1996-97	79,236,300
1997-98	89,200,900
1998-99	90,334,000
1999-00	13,140,300

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

FISCAL YEAR	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS STREETS	HEALTH, WELFARE AND SANITATION		
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		
1999-00	91,300,405	422,453,691	55,450,402	841,830,257		

FISCAL YEAR	CULTURE AND RECREATION	EDUCATION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
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
1999-00	15,313,445	17,853,463	31,716,707	181,400,888	1,657,319,256

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. All Internal Service Funds are classified under General Government.

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
1999-00	93,056,500	38,659,236	131,715,736	Health, Welfare and Sanitation

Maricopa County
Tax Revenues
By Source
 Last Ten Fiscal Years

<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>
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
1999-00	296,029,480	309,009,200	94,431,066	77,317,632

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 ten years were caused by a strong economy and by population increases.

The vehicle license taxes for 1997-98 has a combined amount from the General Fund and Transportation Fund.

**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
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
1999-00	279,978,758	271,213,222	96.9	4,698,681

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
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
1999-00	1,605,527	277,517,430	99.1	5,554,482	2.0

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

FISCAL YEAR	COUNTY OPERATING	DEBT SERVICE	FLOOD CONTROL	LIBRARY	TOTAL COUNTY
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
1999-00	207,540,697	20,264,361	44,310,754	7,862,946	279,978,758

FISCAL YEAR	ALL OTHER JURISDICTIONS	TOTAL	COUNTY AS A PERCENT OF TOTAL LEVY
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
1999-00	1,954,117,165	2,234,095,923	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

FISCAL YEAR	SECURED PROPERTY VALUES		UNSECURED PROPERTY VALUES	
	ASSESSED	CURRENT MARKET	ASSESSED	CURRENT MARKET
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
1999-00	17,749,278	137,565,447	927,553	5,226,790

FISCAL YEAR	TOTAL PROPERTY VALUES		TOTAL ASSESSED VALUE AS A PERCENT OF TOTAL MARKET VALUE
	ASSESSED	CURRENT MARKET	
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
1999-00	18,676,831	142,792,237	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
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
1999	27,958,797	38,517,369	76,316,071	142,792,237

CONSTRUCTION (1)							
YEAR	COMMERCIAL		INDUSTRIAL		RESIDENTIAL		(2) BANK DEPOSITS
	# OF UNITS	VALUE	# OF UNITS	VALUE	# OF PERMITS	VALUE	
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
1999	3,939	1,878,629	198	210,676	47,106	5,142,869	22,330,881

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				
FISCAL YEAR	COUNTY CONTROLLED	STATE OF ARIZONA	EDUCATION EQUALIZATION	CENTRAL ARIZONA WATER CONSERVATION DISTRICT
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
1999-00	1.6248	0.0000	0.5217	0.1400

FISCAL YEAR	OTHER SPECIAL DISTRICTS	COMMUNITY COLLEGE DISTRICT	SCHOOL DISTRICTS	CITIES
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
1999-00	0 - 2.9871	1.1285	.2751 - 10.0452	0 - 2.2512

All tax rates are per \$100 assessed valuation.

TAX LEVIES				
FISCAL YEAR	COUNTY CONTROLLED	STATE OF ARIZONA	EDUCATION EQUALIZATION	CENTRAL ARIZONA WATER CONSERVATION DISTRICT
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
1999-00	279,978,758	0	91,109,039	26,147,563

FISCAL YEAR	OTHER SPECIAL DISTRICTS	COMMUNITY COLLEGE DISTRICT	SCHOOL DISTRICTS	CITIES
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
1999-00	67,713,342	198,948,746	1,353,201,602	216,996,873

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

FISCAL YEAR	COUNTY OPERATING	DEBT SERVICE	FLOOD CONTROL DISTRICT	COUNTY LIBRARY	TOTAL COUNTY
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
1999-00	1.1884	0.1085	0.2858	0.0421	1.6248

All tax rates are per \$100 assessed valuation.

TAX LEVIES

FISCAL YEAR	COUNTY OPERATING	DEBT SERVICE	FLOOD CONTROL DISTRICT	COUNTY LIBRARY	TOTAL COUNTY
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
1999-00	207,540,697	20,264,361	44,310,754	7,862,946	279,978,758

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>		
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		
1999-00	2,879,492	18,676,830,848	79,595,000		

<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>
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
1999-00	0	79,595,000	0.43	27.64

(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, 2000

Maricopa County general obligation debt	\$ 79,595,000
Less amount available for retirement of general obligation debt	<u>0</u>
Net general obligation debt	<u>79,595,000</u>
Overlapping debt:	
School Districts	2,839,096,270
Cities and Towns	1,866,995,982
Special Districts	<u>453,135,749</u>
Total direct general obligation and overlapping debt	<u>\$ 5,238,823,001</u>

Maricopa County
Schedule Of Legal Debt Limit
For the Fiscal Year Ended June 30, 2000

Assessed value of real and personal property \$ 18,676,830,848

Debt limit, 15 percent of assessed value (Constitutional limit) \$ 2,801,524,627

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

<u>FISCAL YEAR</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL EXPENDITURES</u>	<u>RATIO</u>
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	1,559,435,428	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
1999-00	20,315,000	5,635,275	25,950,275	1,657,319,256	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**

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%
1999-00	5,911,689	9,374,409	3,285,426	2,207,768	5,493,194	108%	171%

- (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

<u>FISCAL YEAR</u>	<u>SPECIAL ASSESSMENT BILLING</u>	<u>SPECIAL ASSESSMENTS COLLECTED (1)</u>
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
1999-00	154,258	351,564

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

Maricopa County Principal Taxpayers

<u>TAXPAYER</u>	<u>1999-00 SECONDARY VALUATION</u>	<u>COUNTY'S 1999-00 SECONDARY ASSESSED VALUATION PERCENTAGE (%)</u>
Arizona Public Service	\$ 783,320,617	4.19%
US West New Vector Group, Inc.	321,615,550	1.72
Southern California Edison Company	236,027,104	1.26
El Paso Electric Co.	204,045,244	1.09
Motorola Computer Group, SPS, GEG	173,500,012	0.93
Public Service Company of New Mexico	112,181,397	0.60
Southwest Gas Corporation	97,038,350	0.52
Southern California Public Power Authority	88,506,537	0.47
Intel Corporation	87,504,788	0.47
A T & T/Wireless Service	73,811,195	0.40
City of Los Angeles Dept. of Water & Power	62,328,889	0.33
Scottsdale Fashion Square Partnership	47,334,672	0.25
MCI Telecommunications Corp.	46,843,769	0.25
Sheraton the Phoenician	39,045,493	0.21
Safeway Inc.	37,194,029	0.20
McDonnell Douglas Helicopter Co	31,509,634	0.17
First American Tax Valuation	28,456,171	0.15
Air Touch Communication	28,429,563	0.15
Southwest Wireless	28,104,547	0.15
The Mills Corp.	24,775,774	0.13
DMB Associates Inc.	24,081,675	0.13
Shorenstein Realty Investors LP	23,235,134	0.12
Albertson's	23,177,104	0.12
Gainey Ranch Financial LTD Partnership	21,268,641	0.11
Phoenix Newspaper Inc.	20,437,068	0.11
Gainey Drive Associates	18,195,181	0.10
Biltmore Hotel Limited Partnership	17,949,676	0.10
Paradise Valley Investments Company	15,197,632	0.08
Biltmore Shipping Center Partners	14,912,180	0.08
Scottsdale Plaza Resort LLC	10,237,501	0.05
Phoenix Corporation Center LLP	9,010,101	0.05
Scottsdale Fiesta Plaza LP	6,902,150	0.04
Phoenix Coca-Cola Bottling Co.	6,681,874	0.04
Total Principal Taxpayers	\$ 2,762,859,252	14.79%
Countywide Secondary Valuation	\$ 18,676,830,848	100.00%

Source: Treasurer's Office, Maricopa County.

Maricopa County
Schedule Of Insurance In Force
For the Fiscal Year Ended June 30, 2000

<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	Reliance Insurance Co. of Illinois	NEA01611320 0	3/1/00 to 3/1/01	\$ 25,000,000 Limit, excess of \$ 1,000,000 SIR
Following Form Excess Liability	National Union Fire Ins Co	3467041	3/1/00 to 3/1/01	\$ 25,000,000 Limit, excess or \$ 25,000,000 Limit, excess of \$ 1,000,000 SIR
Property/Inland Marine	Allianz Insurance Co.	CLP1031382	7/1/99 to 7/1/00	\$601,095,289 Blanket Buildings & Contents \$ 100,000 Deductible \$100,000,000 Earthquake Limit \$ 100,000 Deductible \$100,000,000 Flood Zone B&C Limit \$ 10,000,000 Flood Zone A Limit \$ 100,000 Deductible
Property/Inland Marine	Insurance Co. of the West	XHO17010900	7/1/99 to 7/1/00	\$ 10,000,000 excess \$ 10,000,000 underlying Difference in conditions including flood, excluding earthquake
Property/Inland Marine	American Alliance Insurance Co.	CPP03994770	7/1/99 to 7/1/00	\$ 6,000,000 part of \$10,000,000 excess \$20,000,000
Property/Inland Marine	Greenwich Insurance Co.	ACG3394770	7/1/99 to 7/1/00	\$ 4,000,000 part of \$10,000,000 excess \$20,000,000
Property/Inland Marine	Westchester Fire Insurance Co.	IXL4923820	7/1/99 to 7/1/00	\$ 10,000,000 excess \$30,000,000
Employee Dishonesty	National Union Fire Insurance Co.	8606686	2/28/00 to 2/28/01	\$ 10,000,000 Limit \$ 50,000 Deductible Including coverage for Treasurer/Tax Collector
Theft & Robbery	National Union Fire Insurance Co.	8606686	2/28/00 to 2/28/01	\$ 1,000,000 Limit \$ 5,000 Deductible
Computer Fraud and Wire Transfer Fraud	National Union Fire Insurance Co.	8606686	2/28/00 to 2/28/01	\$ 10,000,000 Limit \$ 50,000 Deductible
Forgery Alteration and Property Other than M&S	National Union Fire Insurance Co.	8606686	2/28/00 to 2/28/01	\$ 1,000,000 Limit \$ 5,000 Deductible
Aviation	National Union Fire Ins Co.	AV479379002	7/1/99 to 7/1/00	\$ 20,000,000 Limit Aircraft & Non-owned Aircraft

Maricopa County
Schedule Of Insurance In Force (Continued)
For the Fiscal Year Ended June 30, 2000

<u>POLICY TYPE</u>	<u>INSURER</u>	<u>POLICY NUMBER</u>	<u>POLICY DATES</u> 7/1/00	<u>DEDUCTIBLE/SIR</u>
Aviation OL&T/P Premises	National Union Fire Ins Co.	AP338714302	7/1/99 to 7/1/00	\$ 20,000,000 Liability Limit \$ 100,000 Fire Legal Liability \$ 5,000 Medical Expense
Excess Workers' Compensation	National Union Fire Insurance Co. of Pittsburgh, PA	4159007	7/1/98 to 7/1/01	\$ WC Statutory \$ 1,000,000 EL \$ 250,000 SIR
Self-Insurers Guaranty Bond	Lumberman's Mutual Casualty Co	3S91864800	9/10/99 to 9/10/00	\$250,000 Limit Continuous until cancelled Annual installment
Medical Malpractice and Liability	American Continental Insurance Co.	97L661-MY	12/4/99 to 12/4/00	\$ 10,000,000 Limit \$ 1,000,000 SIR Retro date 7/1/85
Excess Medical Malpractice	American Continental Insurance Co.	97V661-MY	12/4/99 to 12/4/00	\$ 5,000,000 Excess of \$10,000,000 Primary. Additional \$10,000,000 added effective 5-1-99. Retro date 7/1/85
Accident Policy Medical Center Employees	Hartford Life & Accident Co	59SR351515	3/1/00 to 3/1/01	\$ 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	6/1/00 to 6/1/01	\$ 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	7/1/99 to 7/1/00	\$ 2,500 Accidental Death \$ 2,500 Accidental Dismemberment \$ 2,500 Medical Expense \$ 250 Maximum Dental Limit
Accident Policy Sheriff's Department	Hartford Life & Accident Co	59SR352131	10/1/99 to 10/1/00	\$ 3,000 Accidental Death \$ 10,000 Accidental Dismemberment \$ 10,000 Medical Expense \$ 250 Maximum Dental Limit

Maricopa County
Salaries And Blanket Bond
Of Elected County Officials
For the Fiscal Year Ended June 30, 2000

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	60,000	10,000,000
Sheriff	75,000 (1)	10,000,000
Treasurer	52,000 (1)	10,000,000
Superior Court Judge	57,750 (2)	10,000,000
Court Commissioners	92,400	10,000,000
Justices of the Peace		
Precincts 2401, 2407, 2421	40,405	10,000,000
Precincts 2402 - 2436	43,517	10,000,000
Constables		
Precinct 2503 - 2505	44,170	10,000,000
Precinct 2508 - 2510	44,170	10,000,000
Precinct 2513 - 2521	44,170	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, 2000

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

CACTUS LEAGUE ATTENDANCE

	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Arizona Diamondbacks (1)	93,162	104,435	149,077	0
California Angels	86,005	67,797	68,836	66,137
Chicago Cubs	136,408	171,651	134,329	157,046
Chicago White Sox (2)	79,526	87,742	73,434	0
Colorado Rockies	63,723	66,594	80,749	103,475
Milwaukee Brewers	68,813	77,286	63,625	56,715
Oakland Athletics	84,839	76,791	74,255	79,786
San Diego Padres	97,238	108,036	85,980	82,752
San Francisco Giants	100,023	116,479	105,726	118,916
Seattle Mariners	107,611	117,295	117,411	126,233
TOTAL	917,348	994,106	953,422	791,060

(1) Inaugural Major League Season in 1998.

(2) 1998 was the 1st 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 Francisco 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, 2000

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	1,131,791 as of July 2000
Number voting	586,090 General Election 11/98
Percent voting	43% in General Election 11/98
Number of judicial courts:	
Superior court departments	83
Justice of peace courts	23
Miles of County maintained roads:	
Miles of road	5,821
Miles of road with paved surfaces	4,335
Number of major bridges	25
Number of total bridges	256
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, 2000

<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 1999 (1)</u>
Avondale	16,169	27,370
Buckeye	5,038	7,280
Carefree	1,666	2,785
Cave Creek	2,925	3,940
Chandler	90,533	160,430
El Mirage	5,001	5,825
Fountain Hills	10,030	17,770
Gila Bend	1,747	1,815
Gilbert	29,188	90,530
Glendale	148,134	204,035
Goodyear	6,258	14,385
Guadalupe	5,458	5,470
Litchfield Park	3,303	4,585
Mesa	288,091	375,725
Paradise Valley	11,671	13,160
Peoria	50,618	88,365
Phoenix	983,403	1,263,895
Queen Creek	2,667	4,150
Scottsdale	130,069	198,070
Surprise	7,122	18,685
Tempe	141,865	162,120
Tolleson	4,434	4,450
Wickenburg	4,515	5,130
Youngtown	2,542	2,735
Unincorporated	169,654	196,787
Total County	<u>2,122,101</u>	<u>2,879,492</u>
<u>POPULATION OF STATE OF ARIZONA</u>	3,665,228	4,842,987

(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, 2000

<u>BUILDING PERMITS</u>	(1)	<u>CALENDAR YEAR</u>	<u>PERMITS ISSUED</u>	<u>VALUE OF BUILDINGS</u>
		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
		1999	83,188	8,324,511,000

<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
		1999	22,330,881

(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, 2000

<u>INCOME</u>	<u>CALENDAR YEAR</u>	<u>PER CAPITA (1)</u>	<u>MEDIAN PER HOUSEHOLD (2)</u>
	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	27,254	32,585
	1999	Not Available	32,748

<u>RETAIL SALES (3)</u>	<u>CALENDAR YEAR</u>	<u>THOUSANDS OF DOLLARS</u>
	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
	1999	31,969,715

(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, 2000

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
2000	13,083	(6.5)	4.4

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
2000	2.3	3.9	4.1

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

Maricopa County Trail Program

On February 21, 2000 the Board of Supervisors announced the formation of the Maricopa County Trail Commission and their plans to form a Regional Trail System. The goal of the program is to connect the County regional park system, link recreational corridors around the Valley and help preserve open space in the community. The project will capitalize on existing right-of-ways such as canals, parks, utility corridors and flood control projects. The commission will hold regular public meetings to create an effective trail plan and seek citizen input as they decide where the trail will go, what it will look like and form additional community partnerships to make the program a reality.

Due to our regional planning responsibility, this is a natural function for the County. It is essential that we exercise our ability to set responsible guidelines for future development. It is the hope of the commission that someday this project will be a source of pride for the entire community.

TRAIL GUIDE Frequently Asked Questions

WHY IS THE COUNTY TAKING THE LEAD IN TRAILS?

It is a quality of life issue. As Maricopa County continues to grow at an amazing rate, it becomes more and more important to preserve a portion of our beautiful desert as open space. We have an obligation to leave this legacy for the next generation of Arizonans. As part of our regional planning responsibility, Maricopa County feels strongly about accomplishing this goal. The trail program is one element of the plan. It is a way to connect spaces together and help preserve them. The trail program will be a portion of the County's Comprehensive Plan, Eye to the Future 2020, that was adopted in 1997. Additionally, this program complies with the Growing Smarter Open Space Policies adopted in 1998.

HOW WILL THE TRAIL BE CREATED?

The trail will be created, by linking open space projects and trail systems into one big loop around the county. Some of the trails already exist, some are in the planning stages and some might have to be created from scratch. The trails cross through many jurisdictions, communities and properties, so partnerships and agreements are a key to creating the larger single trail. Maricopa County will serve as the facilitator to bring all the different links together.

WHAT ARE SOME OF THE EXAMPLES OF AREAS, PARKS, OR TRAILS THAT COULD BE LINKED?

- Maricopa County Park System
- County Hiking and Riding Trails, adopted June 29, 1964
- Desert Spaces, adopted by MAG (Maricopa Association of Governments), October 25, 1995
- West Valley Recreation Corridor
- Superstition San Tan Corridor

- Maricopa County Flood Control Planned Projects: The Rio Salado, Tres Rios, and El Rio

HOW WILL THE COUNTY BRING ALL THE LINKS TOGETHER?

First, the Board of Supervisors created the Maricopa County Trails Commission, to be comprised of 2 members of the Board of Supervisors, 2 members of the Maricopa County Parks Commission, 5 Board-appointed citizen members and a number of stakeholders who have partnered with the County to implement this project. The commission will hold regular meetings to create an effective trail plan, identifying a system of trails that connect the County Park system, local community parks, private land and recreational areas. The commission will then make recommendations to the Board of Supervisors. Finally, negotiations and agreements between the landowners and the county will be made to create the trail system. The project will capitalize on existing right-of-ways such as canals, parks, utility corridors and flood control properties. The partnerships are crucial to the success of this project since it has limited potential to generate revenue.

SO, WHERE IS THE FUNDING FOR THE TRAIL PROGRAM COMING FROM?

We do not know how much this trail system will cost, it is too early in the planning process. However, given the scope and size of the project, the County knows it can not embark on this project alone. That is why we are partnering with the Bureau of Reclamation, Salt River Project and Arizona Public Service and have made them a part of our Trail Commission. Additionally, we are partnering with municipalities throughout the County and will continue to work with them as the trail progresses.

HOW WILL THE COMMISSION IDENTIFY LAND TO BE LINKED TOGETHER?

Maricopa County has already identified some areas that are potential trail sites by working with many departments and agencies such as: Maricopa County Flood Control District, Maricopa County Planning and Development, Maricopa County Department of Transportation (MCDOT), Parks and Recreation, State Lands Department, municipal parks and recreation departments, Salt River Pima-Maricopa Indian Community, Fort McDowell Indian Tribe, Gila River Indian Community, Maricopa Association of Governments, Salt River Project, Arizona Public Service, Bureau of Land Management, Bureau of Reclamation and Tonto National Forrest.

WHO WILL BE ABLE TO USE THE TRAILS?

Everyone! The trails system will provide all kinds of recreational opportunities. It will also provide an alternative transportation corridor, allowing people to bike or walk from place to place. The trail commission will seek to create a trail system where people can bike, walk, run or ride horses.

WILL THERE BE UNIFORM LANDSCAPING, PAVING AND FACILITIES ALONG THE TRAIL?

No, remember this is a system that will link many trails and open spaces together, some already in existence. Portions of the trail will be paved, unpaved or landscaped depending on the community in which that portion of the trail resides.

HOW WILL THIS PROGRAM AFFECT NEW DEVELOPMENT?

The trail system will enhance the quality of life for Valley residents, making it an even more attractive place to live and attractive for development. It will establish a precedent for planning open space and trails in future county development. The finished trail program will be adopted by the Board of Supervisors and become part of the Comprehensive Plan, providing guidelines about trails and the role they play in the growth of Maricopa County.

WHEN WILL THE TRAIL SYSTEM BE COMPLETED?

Not for awhile. There are lots of partnerships to be developed, land to be identified. During the remainder of this year the Trail Commission will survey our open space needs, assess available resources, identify funding sources, form community partnerships, gather input from the community and hold public meetings. The Board of Supervisors hopes to adopt the trail program in December 2000.

Then, implementation of the program can begin as early as January of 2001, but implementation will realistically go on for several years. The Trail Commission may find that much of the proposed trail is already in place, or maybe they will find they are starting with almost nothing. In either case, it's hoped that this 200-plus-mile trail will become a source of regional pride in our community. It's adoption into the County's Comprehensive Plan will insure that our pristine desert is preserved for generations to come and that open space will forever be a valuable part of our community.

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