

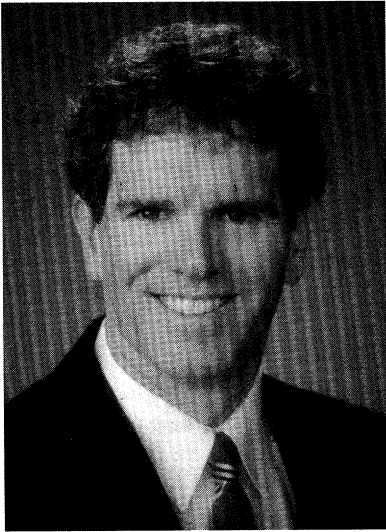
Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2001

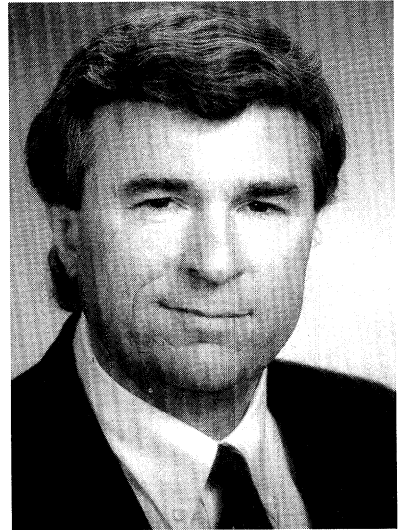


Maricopa County, Arizona

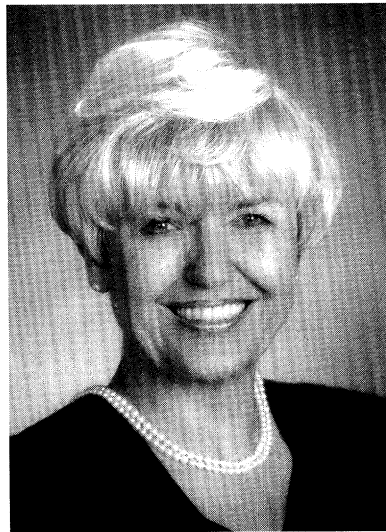
Board of Supervisors



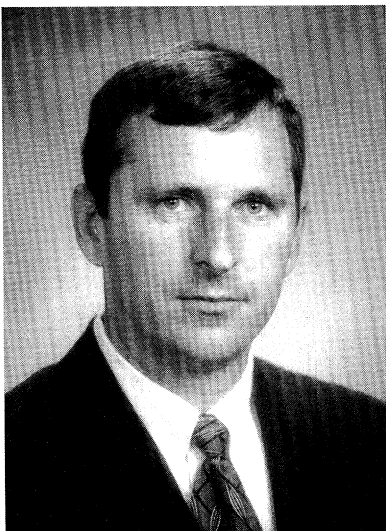
Fulton Brock
Member



Don Stapley
Member



Janice K. Brewer
Chairman



Andrew Kunasek
Member



Mary Rose Garrido Wilcox
Member

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For The Fiscal Year
July 1, 2000 to June 30, 2001



Prepared By

Department of Finance

Tom Manos, Chief Financial Officer



INTRODUCTORY SECTION

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In Financial Reporting

Comprehensive Annual Financial Report

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Maricopa County Officials

BOARD OF SUPERVISORS

Janice K. Brewer, Chairman, District 4
Fulton Brock, District 1
Don Stapley, District 2
Andrew Kunasek, District 3
Mary Rose Garrido Wilcox, District 5



COUNTY ADMINISTRATIVE OFFICER

David R. Smith

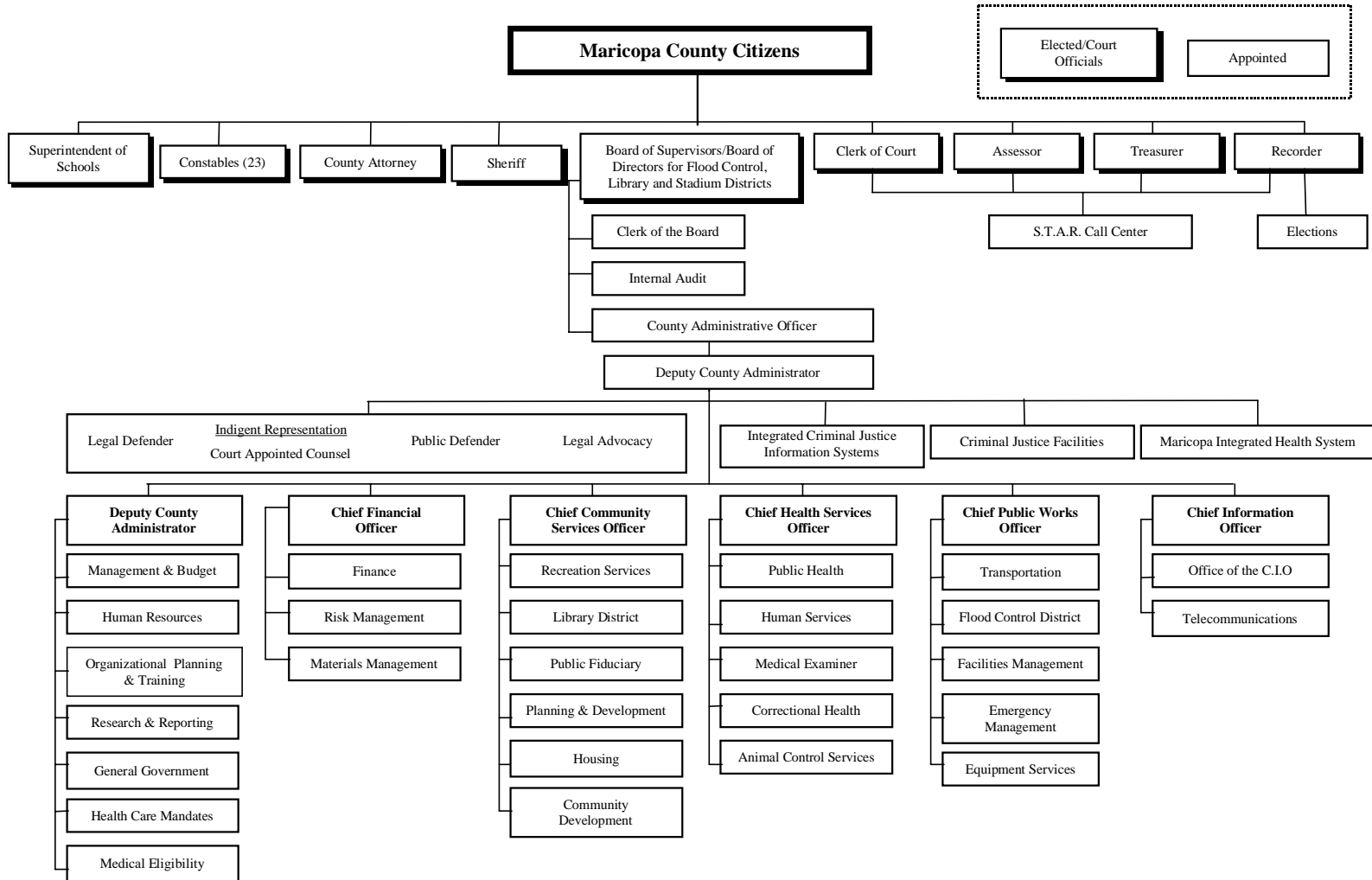


CHIEF FINANCIAL OFFICER

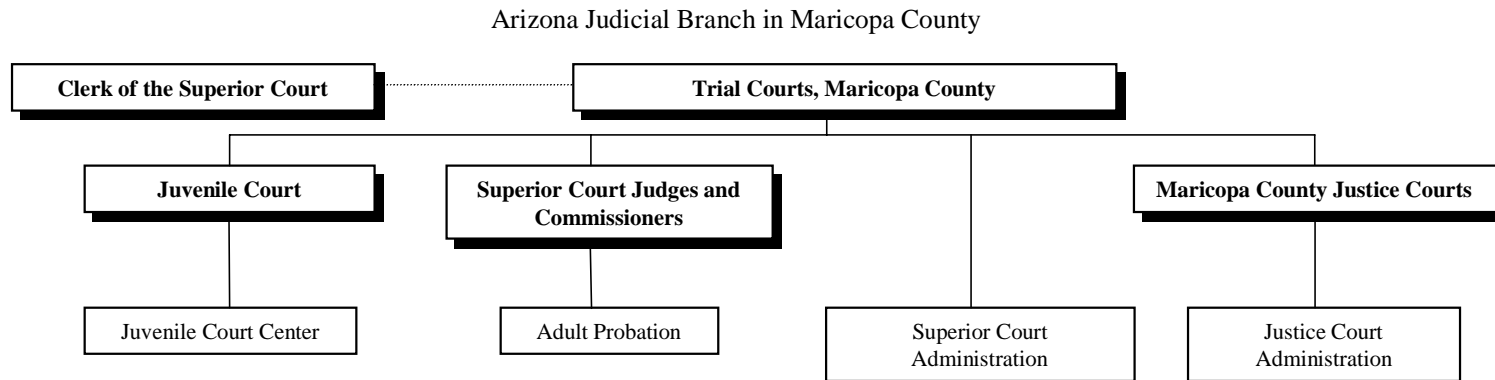
Tom Manos



Organizational Charts



Organizational Charts (Continued)





October 22, 2001

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, 2001. 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 is one of the fastest growing counties in the Nation with a population of over 3 million. It is the 4th most populous county in the United States and is larger than 21 states. We continue to be the fastest growing, large County in the United States. Our annual population growth is projected at 2.8%, and according to 2000 census information, our County had 44.8% growth in the last decade. 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 116,000 acres.

Prior to the events of September 11, 2001, Maricopa County, like other areas across the nation, was experiencing a slowing in economic growth. The *Arizona Blue Chip* December 2000 issue suggests "the slower growth has to do with national rather than local factors that, for the first time in years, bring some clouds on the horizon." These "clouds" include such items as a possible continued decline in consumer confidence, one of the highest consumer debt-service payments relative to income that has been seen in a decade, extremely low personal savings rates, a non sustainable trade gap and high oil prices that take away from other types of consumption.

Elliott D. Pollack & Co., a local economist, suggest that as a result of the events of September 11, 2001, that the outlook for the national and local economies is more uncertain now than it has been in 50 years and the probability of a recession is now extremely high. Arizona typically performs better than the nation as a whole in good times and in bad times. However, the local economy cannot escape the fate of the national economy. State sales tax collections in Arizona have been extremely strong over the past 9 years, with an average growth rate of nearly 9%. This growth declined to just 5.5% in Fiscal Year 2000-01, and is expected to drop even further during Fiscal Year 2001-02, slowing with the rest of the nation.

In addition, over the past 30 years the only times employment growth in Arizona was flat or in a decline was during national recessions. Related to employment, there may be significant downward pressure on manufacturing jobs in this state in the short-run. Overall, 43.8% of manufacturing jobs in Maricopa County are in high-tech fields, with over one-quarter of these being computer chip producers. Computer chips and other microelectronic products appear in many consumer durables and the majority of business equipment. Anticipated reductions in the consumption of these goods both domestically and internationally will translate into financial hurdles of the manufacturing industry in the near future.

According to Pollack, despite the negative economic views, including the high probability of a national recession that will last through the end of the calendar year, the County should do no worse than the recession of 1991; and will probably do better. The extent that tax collections decline below budgeted levels will be determined over the next few months as the Federal

government reacts to the tragic events of September 11th and tries to restore consumer confidence.

Even though the growth and demand for services is high and coupled with a considerably slowing economy, continued fiscal discipline allowed for a decrease in the property tax rate in Fiscal Year 2001-02. This is on target with the Board of Supervisor's County Strategic Plan to reduce the overall property tax rate for Maricopa County property owners. This marks the third 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 eight years. In Fiscal Year 1999-00 and Fiscal Year 2000-01, the overall tax rate was reduced by 2.27 cents and 5.0 cents, respectively. For Fiscal Year 2001-02, the tax rate will be reduced by an additional 3.0 cents to \$1.5448.

Major Initiatives for Fiscal Year 2000-01

Managing for Results

Maricopa County's Managing for Results initiative established 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. Now in its second fiscal year, this initiative established the requirements and process to fulfill the County's Mission and Vision of accountability to its citizens.

Maricopa County's efforts in Managing for Results established a foundation on which to build a highly integrated and cyclical management system focused on results for customers. Through its Managing for Results system, Maricopa County has engaged in substantive strategic planning and performance measurement, including the systematic creation of strategic goals that link to programs; the use of measures to track performance, support operation improvements, and inform resource allocation decisions; and the communication of goals and progress.

Government Performance Project

Several departments partnered together to complete and submit the Government Performance Project (GPP) survey that was developed by Syracuse University and Governing Magazine. The GPP survey reviews and grades government entities on how effectively they manage money, people, technology, and infrastructure. This survey has been used to rate the management capacity of state and local governments and is now being used to evaluate 40 counties around the United States. The process was a time consuming, county-wide effort, but resulted in a very complete representation of our management practices. This exercise highlighted our accomplishments, and those who participated felt a great sense of pride in Maricopa County after assessing our progress. We believe that the County will be given favorable consideration for being innovative, organized and efficient in our policies and processes. The results will be published in the February 2002 edition of Governing Magazine. The complete survey responses are available on www.maricopa.gov.

Human Resources Management

With a growing economy and low unemployment, Human Resources was focused on recruitment and retention strategies. Over 40,000 employment applications were processed to fill approximately 2,600 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. Due to the continued increase in healthcare premiums, the County negotiated with CIGNA Healthplan to introduce a modification to the current plan that resulted in the plan being divided into three options. These three different options provide key benefit and costs differences based on the freedom, choice, and use of high cost health care delivery. The overall cost for the entire plan increased by \$8.9 million, however, the County picked up an average of 83% of the cost.

County employees continued to see their salaries be more competitive with the local market. During this fourth year of a broadbanding strategy, more than 13,000 salary advancements were processed for equity, merit or position changes.

Human Resources has made its reports available on the County's Intranet. The accessibility of these reports has eliminated thousands of pieces of paper and significantly reduced the distribution time. The other benefit to the accessibility of the reports on the Intranet is that departments can manipulate the data as needed and access their department's information in real time. In addition, the Human Resources Management System (HRMS) is also now accessible to departments on-line. This allows departments limited access to update or change personnel information and sort paychecks.

In the area of Employee Development, classes for professional and personal growth increased 57 percent from the prior fiscal year. In addition, the Tuition Reimbursement program experienced an increase of 27 percent in participants, a 44 percent increase in the number of classes attended, and a 38 percent increase in total tuition dollars used. All allocated funds for Fiscal Year 2000-01 were utilized and a 40 percent increase in funds was made available for Fiscal Year 2001-02.

Comprehensive Capital Improvement Program

To address the County's planning needs, a comprehensive five-year capital improvement program has been developed. The plan is being financed through the sale of lease revenue bonds that were secured at a competitive rate. The structured repayment schedule aligns with the County's current budget and forecasted resources. Additionally, the efficient management of County resources over the past two fiscal years has allowed for the set aside and designation of accumulated funds that will cover the principal on the lease revenue bonds. General Fund projects that were undertaken in fiscal year 2000-01 include: a parking structure and Clerk of the Court Service Center, planning for a Medical Examiner facility, planning for a downtown administration building, planning for regional court centers as well as the purchase of existing buildings to replace leased space or antiquated existing County-owned buildings. The next several paragraphs of this transmittal letter address each of the accomplishments of the comprehensive master space planning and capital improvement program.

Comprehensive Master Space Planning - A Facilities Strategy Moves Forward

The strategy of the Board of Supervisors to gradually transition from leased facilities to owned facilities moved forward in several ways during the past year. The County purchased 220,000 square feet of office space in the Security Center Building in downtown Phoenix. As current tenants depart and renovations are completed, available space will be back-filled with County Departments. Complete move in will require several years due to the length of several existing

leases. A bonus was received when the County became the first customer of Northwind Phoenix, a supplier of chilled water to be used to cool the building. Using chilled water instead of replacing the aging cooling equipment will save the County nearly a million dollars in renovation costs and will substantially reduce the electrical consumption in those buildings.

A parking structure for 1,800 cars and new facilities for the Clerk of the Court's Customer Service Center was completed on Jackson Street. Cost of the facility was split between Jail Tax and General Fund revenues, since nearly half the parking spaces will eventually be utilized by detention officers and others connected with the County's new 4th Avenue Jail.

The Medical Examiner Facility involves the construction of a 62,000 square foot Forensic Science Center located near the downtown County complex. The facility will house autopsy suites, labs, and administrative offices. Construction will begin in Fiscal Year 2001-02 and will be completed in fiscal Year 2002-03.

Design of the County's new downtown administration building proceeded rapidly during the past year. This new facility will consist of over 700,000 square feet and will include a 24-story office tower, an auditorium for use by the Board of Supervisors, child care, credit union, food service, medical clinic, and a fitness center. This project will be constructed using Construction Manager at Risk, a procedure recently authorized by the Arizona legislature. Land acquisition has been completed and site clearing has been accomplished.

The Board of Supervisors continued to invest in the maintenance of existing facilities while planning the construction of new facilities. Major maintenance funds continue to be provided to improve the conditions of mechanical systems throughout the County. By the use of a performance contract to update various lighting systems, nearly \$500,000 per year will be saved in electrical costs with a payback of the investment of only seven years.

Planning for regional service centers to offer services closer to the population densities continued. Plans for permanent facilities in the northwest, west and northeast sections of the County have been presented to the Board of Supervisors.

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. During this past fiscal year, significant milestones have been achieved towards installing key computer software infrastructure, which will be essential to launching the integration of justice information systems for the County Justice and Law Enforcement Agencies. This foundational piece in our strategy for the justice community will begin producing significant efficiencies that will greatly assist our efforts to reduce the average length of stay in our jail facilities.

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. The construction contract was awarded in July 2001 and construction is currently underway. Completion is scheduled for November 2003.
- Jackson Street Garage: This design/build pilot project is completed and partially in use. It accommodates 1,800 vehicles, 800 of which are programmed for use of the new 4th Avenue Jail. The Clerk of the Court Service Center is also housed at this site. This project was funded from a combination of General Fund and Jail Tax revenues.
- 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 began in January 2001 and the project will be completed by August 2002. Construction of the detention portion of the project began June 2001 and anticipated completion is scheduled for July 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. In addition, 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. The Durango Juvenile Detention and Courthouse contract was awarded in September 2001, with work beginning immediately thereafter. A 48-bed residential treatment center will also be constructed at the Durango Complex. This project will begin in October 2001 and be completed a year later. At the Southeast Facility in Mesa, 120 beds will be added, with one courtroom addition, and a parking structure for 400 spaces. The parking structure has been completed and construction for all remaining juvenile projects will be completed by late 2003.

Maricopa Integrated Health System

In Fiscal Year 2000-01, Maricopa Integrated Health System (MIHS) has continued to invest significant capital dollars into the health care system. The Avondale Family Health Center opened in October 2000. Construction of the Comprehensive Health Care Center began in January 2001 and will be completed in November 2001. This \$17 million project will expand ambulatory capacity for both primary and specialty care on the Maricopa Medical Center campus. The closure of four behavioral health facilities in Maricopa County prompted MIHS to acquire a 120-bed behavioral health facility in Mesa, Arizona. This acquisition will improve the delivery of behavioral health care in Maricopa County by providing needed services for these populations in a broader geographic range. Full occupation of this facility will occur in the fourth

quarter of Fiscal Year 2001-02. These state of the art facilities have placed MIHS as a health care leader in their respective communities. MIHS will continue to invest in technologies and equipment that improve diagnostic capabilities and reduce costs by improving efficiencies.

Procurement Practices

Maricopa County, with the assistance of a consultant, completed an initiative to determine the feasibility of implementing an electronic procurement system. Based on the results of that study, a solicitation was issued to identify available solutions. The responses received indicated that this is a relatively new and rapidly evolving area and that the available solutions are immature and limited in their functionality. Currently, the Department of Materials Management is developing a return on investment analysis to determine whether one or more of the solutions are viable for further consideration. In addition, the opportunities to develop and implement application specific solutions for portions of the procurement process are being investigated. The areas seen as providing the greatest potential for incremental solution development include vendor registration and solicitation processes.

For the Future...

Comprehensive Capital Improvement Program, Comprehensive Master Space Planning, Jail and Detention Facilities, Maricopa Integrated Health System, and Procurement Practices - Ongoing efforts in each of these areas will remain a strategic goal for Maricopa County for Fiscal Year 2001-02. In addition, the following details some specifics on other Maricopa County initiatives, some new and some ongoing, that will be focused on during Fiscal Year 2001-02.

Managing for Results

During Fiscal Year 2001-02, efforts are continuing on 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 which will standardize the system and align every employee to activity results; development of a comprehensive data collection and reporting system and an enhanced performance audit function. In addition, as of July 2001, departments are utilizing a new method to capture departmental costs by Program, Activity and Service (PAS) within the County's financial system. This method is being referred to as PAS Costing. The cost information collected through this process will be instrumental in determining various measures, activity-based budgets and effective resource planning.

Maricopa County is in the process of developing the process and procedures for updating each department's MFR strategic management plan. These plans were never intended to be static but rather as living documents that are updated as each department's issues and goals change and reflect the current needs of that department's customers. Each department's plan can be viewed by all stakeholders by visiting the County's Internet home page located at www.maricopa.gov/cio/mfr/viewonly.asp.

Mandated Health Care

Health Care issues continue to comprise the largest outlay of funds for the County. Maricopa County is responsible for funding a large portion of the State of Arizona's acute care called the Arizona Health Care Cost Containment System (AHCCCS) and long-term care program called Arizona Long Term Care System (ALTCS). Beginning in Fiscal Year 2001-02, Arizona counties

will increase their contribution to the AHCCCS plan with an additional supplement to help support Proposition 204 which was passed by the voters in November 2000. This proposition is a mandate from the voters to raise the state indigency standards from the current level of about 33% of the federal poverty level (FPL) to 100% of FPL. This will add 137,000 - 185,000 new recipients to the health acute care program (AHCCCS). In addition, the state legislature will centralize the eligibility services at the state level, relieving the counties of the medical eligibility processing for the medically needy, medically indigent population – a process that is currently costly for the taxpayer and cumbersome for the applicants. This new streamlined procedure will better serve the citizens and will begin in October 2001. The partial year impact will result in an increase in the County's AHCCCS contribution of \$4.2 million. The County will have a savings as our eligibility function will be absorbed by the State, but we will also add a transfer of \$13 million to the hospital. The Fiscal Year 2000-01 budget also reflects a \$4.9 million increase in the ALTCS contribution due to higher anticipated enrollment and higher long-term care costs.

Although this legislation will have a positive long-term impact on our costs, Maricopa County is still facing a possible residual liability from our medical eligibility mandate. In the spring 1998, the County reached a \$22 million global settlement with hospitals for \$180 million in claims that the hospitals felt should have been paid for by the Maricopa County taxpayers. This settlement was intended to encourage the health care institutions to work collectively with the County to enroll indigent patients on the AHCCCS rolls as quickly as possible. Had this strategy worked, more preventive care could have been given, and county taxpayer costs would have leveled off. However, the global settlement seemed to revitalize the hospitals' intent to file suit on unpaid claims, and the collaboration did not occur. Now our pending claim resolution/litigation pool could reach over \$400 million. Litigation costs and potential adverse court decisions could yet have a devastating impact on our financial health. Maricopa County officials will do all they can to protect taxpayer funds by aggressively defending against claims the County believes are not eligible under state statutes.

Maricopa County is also focused on public health issues that affect our community. Increased funding is being provided for the childhood immunization program, laboratory technicians to help identify communicable disease in the community, and our vector control program. These community health issues continue to be a high priority for the Board of Supervisors and County administration.

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:

- A new Performance Management process will be implemented to support the County's Managing for Results philosophy. Plans align each employee's performance with departmental strategic plans, identify expected results, and provide an opportunity for employee growth and development.
- New technology will be introduced for electronic timekeeping, which will assign personnel costs to programs, activities and services identified in each department's strategic plan. A hosted, employee benefits system will also be installed to allow more flexibility in benefit related payroll deductions.

- HR professional staff will begin the process of adding additional value to the organization by transitioning their transactional services to become more of a subject-matter expert consultant to departments.
- 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.

Criminal Justice 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.

Information Technology

The County's Information Technology (IT) initiatives focus on implementing innovative approaches to information technology management and service delivery within three domains: Enterprise IT Management, Citizen Centric IT, and Departmental IT. The Enterprise IT Management activities address county-wide needs, including The On-line Technology Planning Continuum, which is an Intranet-based IT management tool developed internally to capture key information regarding County IT operations and strategies. Every IT department leader is responsible for entering information for their area. This on-line management tool has been developed to provide a fast and convenient method for organizing and analyzing information about County technology management issues.

Transforming Maricopa County into Information Age Government is the leading Citizen Centric IT program. A formal Electronic Government Council (E-Gov Council) has been established, comprised of senior business leaders from around the County. The E-Gov Council is chaired by the County Administrative Officer and is composed of elected officials, chief officers, department heads, key county staff, and external representatives. The E-Gov Council has been chartered with establishing a compelling program for E-Government. The focus and dedication of resources to Citizen Centric IT and Departmental IT initiatives are reflected in the two prestigious national awards and six (6) National Association of Counties (NACO) technology awards received in 2001.

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 2000-01.

2001 National Association of Counties (NACO) Achievement Award Winners:

Department	Program Title
Adult Probation	Victim and Community Help Line; Reach Out
Animal Care & Control	Pets 911 Trailblazer; No Kill Pet Education Center
Assessor	Electronic Transfer Building Permits; Internet Residential Comparable Sales
Clerk of the Court	Parental Conflict Resolution Class
County Attorney	Elder Abuse & Exploitation
Environmental Services	Risk Based Assessment for Offsite Food Service; Inspection of the Mobile Food Trade
Human Services	People's Resource Kit
Internal Audit	Internal Audit Control Bulletin; Financial Condition Report
Juvenile Court	Children's Resource Staffing
Juvenile Probation	S.A.F.E. – Safety Awareness for Employees
Maricopa Integrated Health System	Roundtable 101
Parks & Recreation	Spurs Cross Ranch Acquisition
Planning & Development	White Tank & Grand Avenue Master Plan
Public Health	Private Partnership for Affordable Colposcopy Services
Recorder	Digital Recording
Sheriff	Most Wanted Child Web Page
Stadium District	Non-Baseball Events
Superior Court	Jury Deferral Via the Internet
Transportation	Utility Resource Guide; Guaranteed Delivery of New Title Reports

The Environmental Health Division of the Environmental Services Department was awarded with the 2001 Crumbine Award. Named for one of the nation's preeminent public health sanitarians, this annual award is presented to the local public health agency that demonstrates unsurpassed food protection services to its community. The Department's web site and business application system were recognized as significant contributors. The Department was also recognized by all Maricopa County mayors through a MAG Regional Council certificate of appreciation for our enhanced dust control program. The Department's web site can be located at www.maricopa.gov.

Maricopa County Department of Transportation (MCDOT) received the 2001 Golden Web Award. This Award is presented by the International Association of Webmasters and Designers (I.A.W.M.D.) in recognition of MCDOT's commitment to the pursuit of website excellence. This web site can also be located at www.maricopa.gov.

The Clerk of the Superior Court's Family Support Center (FSC) was honored with two distinguished awards from the Arizona Family Support Council for achieving excellence in the child support enforcement field at a statewide level. The FSC was awarded the "Program Outreach Award" and FSC staff member was selected as "Clerk of the Year." The FSC also received the "Best in Parenting Program Award" from the Children's Rights Council, a national organization in Washington D.C., for their efforts in producing a three-part video series titled "Family Ties and Knots." The videos are educational pieces designed to promote access between non-custodial parents and their children.

The Human Services Department's Head Start program received the national "Program of Achievement" award by the National Head Start Association (NHSA), and is the first program, and, thus far, the only program to receive this designation within Region IX of the U.S. Department of Health and Human Services (USDHHS). The award was given based on 10 performance areas including, administrative systems; personnel systems; fiscal competency; parental involvement; public advocacy; cultural diversity; program enrichment and innovation; family partnerships; community partnership; and health services.

The 51st Avenue Bridge at the Salt River - opened on May 22, 2000 - received the Arizona Public Works Association Project of the Year 2000 Award - 51st Avenue Design Build Bridge. This project clearly demonstrates innovation in management through the utilization of the design/build process. Because of design/build, construction time as well as taxpayer dollars were saved. In addition, the new bridge was constructed approximately 100 feet east of the existing bridge, therefore allowing traffic to remain open on the existing bridge during construction, with minimal disruption. The 51st Avenue Bridge Project with the Design/Build process demonstrates the County's commitment to new technology, new ideas, and competitive delivery of service.

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 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.

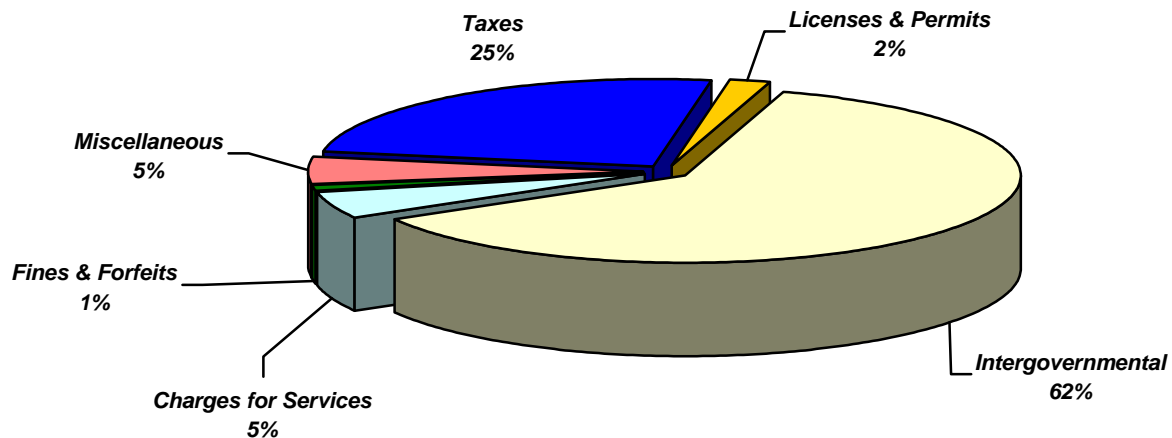
General Government Functions

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 2000 and 2001 are shown below (in thousands):

Revenue Sources	Amount		Increase	Percent of Total	
	2001	2000		2001	2000
Taxes	\$ 316,624	\$ 296,029	\$ 20,595	25%	24%
Licenses & Permits	23,689	22,187	1,502	2	2
Intergovernmental	803,713	783,238	20,475	62	64
Charges for Services	65,836	62,026	3,810	5	5
Fines & Forfeits	14,908	14,583	325	1	1
Miscellaneous	65,661	49,295	16,366	5	4
Total	\$1,290,431	\$1,227,358	\$ 63,073	100%	100%



During Fiscal Year 2000-01, the County experienced an increase in governmental revenues from the previous year of \$63.1 million, a 5.1 percent increase. The main sources of this increase are Taxes and 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 2000 increased by 10.9 percent to \$19.4 billion and the secondary valuation increased by 11.8 percent to \$20.9 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, the same as the previous year. Total property tax collections were \$298.8 million, approximately \$21.3 million more than the previous year, due to an increase of \$22.6 million in the levy. Historically, collections against the year's levy have been approximately 96.3 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 \$1 million from the previous year to 7.3 million. Penalties and interest increased \$0.7 million from the previous year to \$10.0 million.

Licenses & Permits

Fees levied for licenses and permits as authorized by Arizona Revised Statutes include environmental permits (\$4.7 million), building safety permits (\$6.4 million), air pollution permits (\$4.8 million), animal licenses (\$3.4 million), and others. Licenses and permits increased by \$1.5 million compared to the previous year on a relatively even basis across all permit types.

Intergovernmental

Major items included in intergovernmental revenue during fiscal year 2000-01 are Sales Tax (\$322.4 million), Jail Tax (\$97.8 million), Vehicle License Tax (\$100.0 million), Highway User Fuel Tax (\$78.2 million), and Federal and State grants. The major items causing the increase in intergovernmental revenues (\$20.5 million), are the \$13.4 and \$5.8 million increase in Sales Tax and Jail Tax, respectively.

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 of \$322,429,593 increased \$13,420,393 or 4.3 percent over the previous year.

Jail Tax:

The County assesses a 0.2 percent 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 Jail Tax of \$97,752,375 increased \$5,767,659 versus Fiscal Year 1999-00 or 6.27 percent.

Vehicle License Tax:

The State assesses Vehicle License Tax annually on all vehicles. The County General Fund 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. In addition, the Transportation Fund receives Vehicle License Tax directly from the State. Combined General Fund and Transportation Fund Vehicle License Tax of \$100,019,454 increased \$5,588,388 or 5.9 percent over the previous fiscal year.

Highway User Fuel Tax:

The State levies a gas tax (Highway User Fuel 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 Fuel Tax of \$78,243,269 increased \$925,637 or 1.2 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 2000-01, major items in this category included court fees (\$12.6 million), recording fees (\$11.7 million), probation service fees (\$8.2 million), street lighting assessments (\$3.6 million), car rental surcharge (\$5.6 million) and special law enforcement fees (\$2.9 million). The total fiscal year 2000-01 charges for services increased \$3.8 million or 6.1% 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 \$14.9 million is a total of \$9.0 million in fines and forfeits collected by the Justice Courts for traffic and misdemeanor fines. In addition, the Superior Court collected \$3.0 million in fines. Fiscal year 2000-01 experienced a \$0.3 million increase over the previous year primarily attributable to the Superior Court.

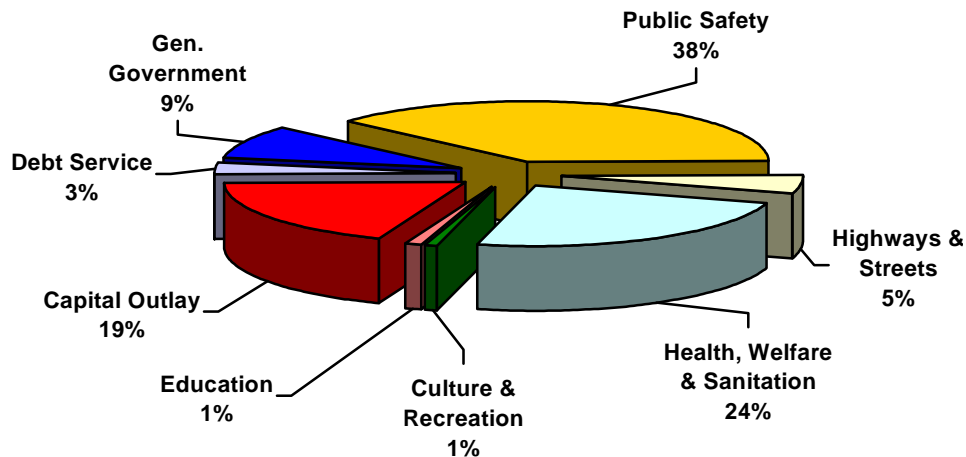
Miscellaneous

Major items in the \$65.7 million of miscellaneous revenues include interest income of \$37.9 million, sales at the Sheriff's Inmate Canteen of \$5.9 million, operations revenue from Bank One BallPark of \$3.4 million and Flood Control land sales of \$1.2 million.

GOVERNMENTAL EXPENDITURES BY FUNCTION

The amount of expenditures by function for Fiscal Years 2000 and 2001 are shown below (in thousands):

Function	Amount		Increase (Decrease)	Percent of Total	
	2001	2000		2001	2000
General Government	\$ 101,679	\$ 91,629	\$ 10,050	9%	8%
Public Safety	459,487	422,454	37,033	38	39
Highways & Streets	59,803	55,450	4,353	5	5
Health, Welfare and Sanitation	295,159	278,987	16,172	24	25
Culture & Recreation	16,323	15,302	1,021	1	1
Education	16,553	17,854	(1,301)	1	2
Capital Outlay	229,744	181,401	48,343	19	17
Debt Service	31,768	31,717	51	3	3
Totals	\$1,210,516	\$1,094,794	\$ 115,722	100%	100%



Expenditures for governmental fund types increased by \$115.7 million or 10.6% 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 2000-01, General Government expenditures increased \$10.0 million. Some of the most significant expenditures within General Government are for Facilities Management (\$21.2 million), County Assessor (\$14.1 million), Elections (\$9.1 million), Information Technology (\$4.9 million), Human Resources (\$3.6 million), and Treasurer (\$3.4 million). The increase of \$10.0 million versus Fiscal Year 1999-00 occurred primarily in Elections (\$3.1 million) due to additional costs related to the Presidential Election, in

Facilities Management (\$1.8 million) due to increased spending for repairs and maintenance and in Human Resources (\$1.1 million) due to the shift in employees from the Employee Benefits Trust Fund to the General Fund.

Public Safety

The major areas in Public Safety (\$459.5 million) include the Jail Operations Fund (\$114.1 million), the Court System (\$106.2 million), the County Attorney's Office (\$47.8 million), the Sheriff's Office (\$46.8 million), and Adult Probation Services (\$50.8 million).

The major areas of increase in Public Safety (\$37.0 million) during Fiscal Year 2000-01, were the increases in the Jail Operations Fund (\$12.4 million), in the Court System (\$9.9 million), in the County Attorney's Office (\$4.0 million) and in Adult Probation (\$1.2 million).

Highways & Streets

The increase in Highways and Streets for Fiscal Year 2000-01 of \$4.4 million occurred within the Transportation Fund. This increase of 7.8 percent in expenditures exceeds the 1.2 percent increase in Highway user revenue versus the previous fiscal year and as a result, fund balance in the Transportation Fund was reduced.

Health, Welfare & Sanitation

Expenditures in Health, Welfare and Sanitation increased by \$16.2 million from the prior year or 5.8 percent. The increase occurred primarily in Public Health and Human Services. In addition, Health Care Mandates increased since the Arizona Long-Term Care System payment to the State increased by \$3,073,579.

Culture & Recreation

Expenditures in Culture and Recreation increased \$1.0 million during Fiscal Year 2000-01. The majority of this increase occurred in the Library District (\$0.6 million) for the annual operating cost of the Southeast Regional Library.

Education

The majority of the decrease of \$1.3 million in Education during Fiscal Year 2000-01 was due to a \$1.2 million decrease in expenditures in the Accommodation Schools (Thomas J. Pappas School for Homeless Children).

Capital Outlay

Capital Outlay increased \$48.3 million to \$229.7 million during fiscal year 2000-01. The most significant increase occurred in the Jail Construction Fund (\$33.9 million), due to the costs related to the new jail and detention facilities. The County Improvement Fund increased spending by \$28.4 million mainly due to the costs related to the acquisition of the Security Bank Building (\$8.9 million) and the Clerk of the Court Service Center (12.4 million). These spending increases were partially offset by reductions in spending in other funds including the Flood Control District (\$5.5 million).

Debt Service

The increase of \$51 thousand in Debt Service expenditures compared to the previous year is primarily due to a increase 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 2000-01 total fund balance for the all governmental funds increased \$185.4 million to end the year at \$647.5 million.

Proprietary Operations

The County's five enterprise funds provide healthcare and solid waste disposal services. Combined Enterprise Funds total fund equity increased from \$116.3 million for Fiscal Year 1999-00 to \$120.7 million for Fiscal Year 2000-01, a 3.7 percent increase. During Fiscal Year 2000-01, the Medical Center received payments from the General Fund for their teaching program of \$3,547,896, and Pre-AHCCCS claims of \$2,958,117, and \$15,031,706 transferred from ALTCS to the General Fund and subsequently transferred to the Medical Center. The Non-AHCCCS Health Plan received a Sail grant-matching subsidy of \$627,347. All enterprise funds are self-supporting.

The Combined Internal Service Funds total fund deficit improved from \$15.6 million in Fiscal Year 1999-00 to \$10.9 million in Fiscal Year 2000-01. 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 (Aa3) in May of 2000. 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, 2001, totaled \$58,205,000.

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, 2001, and 2000 was as follows.

	<u>June 30, 2001</u>	<u>June 30, 2000</u>
Net Direct Bonded Debt (in thousands)	\$ 58,205	\$ 79,595
Net Direct Bonded Debt per capita	\$ 18.95	\$ 27.64
Ratio of Net Direct Bonded Debt to Secondary Assessed Valuation	.28%	.43%

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 2001 was 5.54%.

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, 2001, there was no significant reduction in excess insurance coverage.

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, 2000. This was the twelfth 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 must satisfy both generally accepted accounting principles and applicable legal requirements.

A Certificate of Achievement is valid for a period of one year only. We believe 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, 2000

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.



Anne Spray Kinney
President

Jeffrey L. Essler
Executive Director

FINANCIAL SECTION

Independent Auditors' Report

Citizen's Audit Advisory Committee

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



DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

WILLIAM THOMSON
DEPUTY AUDITOR GENERAL

Independent Auditors' Report

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

We have audited the accompanying general purpose financial statements of Maricopa County as of and for the year ended June 30, 2001, 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, a blended component unit of the County. The District's financial statements disclose total assets of \$6,522,973, \$3,071,083, \$10,763,152, and \$364,124,821 of the Special Revenue Funds, Debt Service Funds, Capital Projects Funds, and the General Fixed Assets Account Group, respectively, as of June 30, 2001; total revenues and other financing sources of \$9,287,820, \$5,685,822, and \$2,655,263 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 \$53,322,043 of the General Long-Term Debt Account Group as of June 30, 2001. 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 U.S. generally accepted auditing standards and the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States. Those standards require that we plan and perform the audit to obtain reasonable assurance about whether the 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, 2001, 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 U.S. generally accepted accounting principles.

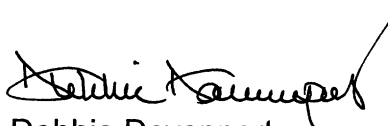
As discussed in Note 2, the County reclassified certain activities previously reported in the Internal Service Funds to the General Fund and the Agency Fund, which constitutes a change in reporting entity. This resulted in a significant decrease in revenues and expenses reported in the Employee Benefits Trust Fund (Internal Service Fund).

As of July 1, 2000, the County increased the capitalization threshold for fixed assets in the Solid Waste Fund (Enterprise Fund), the Internal Service Funds, and the General Fixed Assets Account Group. As a change in the application of an accounting principle, the beginning fund equity balances were restated for the Solid Waste Fund (Enterprise Fund) and the Internal Service Funds as discussed in Note 3. In addition, the beginning of the year general fixed assets balances were restated for the General Fixed Assets Account Group as discussed in Note 10.

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, 2001

Citizen's Audit Advisory Committee

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



June 30, 2001

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 2000-2001)

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 9 times during the fiscal year, although the charter requires only four meetings.

Respectfully,


Chairman Vincent J. Harder, CPA

Jack C. Gibson, CPA • Richard J. Lozar • Marilyn A. Anderson, CPA • Jill J. Riess, MPA



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.



Combined Balance Sheet
All Fund Types And Account Groups
As of June 30, 2001

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
ASSETS AND OTHER DEBITS				
Cash in bank and on hand	\$ 81,124	\$ 14,896,025	\$	\$
Cash and investments held by County Treasurer		101,335,078	134,273,766	161,788,188
Cash and investments held by trustee	5,617,725	109,209	14,614,260	92,301,202
Receivables (net of allowances for uncollectibles):				
Taxes	5,791,488	1,297,235	656,521	
Accounts	131,720			
Accrued interest	1,711,180	2,859,206	1,214,132	33,897
Special assessments			625,484	
Due from other funds	100,927,865	1,296,179	1,124	
Due from other governmental units	73,898,871	75,689,607		27,970
Inventory of supplies	2,291,840	1,057,481		
Prepays				
Miscellaneous	373,721	956,110		215,137
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>\$ 190,825,534</u>	<u>\$ 199,496,130</u>	<u>\$ 151,385,287</u>	<u>\$ 254,366,394</u>
LIABILITIES, EQUITY AND OTHER CREDITS				
Liabilities:				
Vouchers payable	\$ 11,887,465	\$ 33,682,972	\$	\$ 11,686,341
Employee compensation	8,694,980	7,027,048		14,929
Accrued liabilities	367,823	382,154		1,426
Due to other funds		6,877,785		
Due to other governmental units	4,366,871	9,264,381		
Deferred revenue	4,306,006	21,300,211	1,081,631	
Deposits held for other parties		823,123		
Interest payable			3,583,579	
General obligation bonds payable			21,390,000	
Lease revenue bonds payable				
Stadium District revenue bonds payable			830,000	
Stadium District debt with governmental commitment			955,000	
Special assessment debt with governmental commitment			23,871	
Housing Department bonds payable				
Housing Department loans payable				
Capital leases payable				
Installment purchase agreement				
Certificates of participation payable				
Claims and judgements payable				
Liability for reported and incurred but not reported claims				
Total liabilities	<u>29,623,145</u>	<u>79,357,674</u>	<u>27,864,081</u>	<u>11,702,696</u>
Equity and other credits:				
Contributed capital				
Investment in general fixed assets				
Retained earnings (deficits):				
Unreserved				
Fund balances:				
Reserved for inventory of supplies	2,291,840	1,057,481		
Reserved for capital lease expenditures	2,124,396			
Reserved for debt service			137,444	
Reserved for investment trust participants				
Unreserved	156,786,153	119,080,975	123,383,762	242,663,698
Total equity and other credits	<u>161,202,389</u>	<u>120,138,456</u>	<u>123,521,206</u>	<u>242,663,698</u>
Total liabilities, equity and other credits	<u>\$ 190,825,534</u>	<u>\$ 199,496,130</u>	<u>\$ 151,385,287</u>	<u>\$ 254,366,394</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, 2001
\$ 1,275	\$ 667,920	\$ 32,919,674	\$	\$	\$ 48,566,018
144,400,034	24,372,355	1,369,777,797			1,935,947,218
24,761,230	2,429,908				139,833,534
					7,745,244
61,127,342					61,259,062
2,338,263	259,903	14,731,516			23,148,097
					625,484
		211,485			102,436,653
2,521,102		2,695			152,140,245
5,647,704	1,930,078				10,927,103
4,091,914	699,923				4,791,837
7,556					1,552,524
193,388,716	9,710,434		1,077,886,542		1,280,985,692
(89,416,466)	(5,181,592)				(94,598,058)
				123,521,206	123,521,206
				280,307,013	280,307,013
<u>\$ 348,868,670</u>	<u>\$ 34,888,929</u>	<u>\$ 1,417,643,167</u>	<u>\$ 1,077,886,542</u>	<u>\$ 403,828,219</u>	<u>\$ 4,079,188,872</u>
\$ 23,393,080	\$ 2,771,045	\$ 206,877	\$	\$	\$ 83,627,780
5,646,685	526,255			26,330,098	48,239,995
14,549,047	461,519				15,761,969
91,260,183	1,316,784	2,981,901			102,436,653
1,830,833		11,585,210			27,047,295
		80,462,855			26,687,848
					81,285,978
					3,583,579
				58,205,000	79,595,000
20,500,000				104,355,000	124,855,000
				26,342,043	27,172,043
				26,980,000	27,935,000
				565,560	589,431
				81,862	81,862
				1,861,500	1,861,500
				14,225,356	14,454,515
229,159					3,023,111
3,023,111					25,399,971
11,824,853				13,575,118	131,306,682
				131,306,682	96,656,105
<u>55,947,174</u>	<u>40,708,931</u>				<u>921,601,317</u>
<u>228,204,125</u>	<u>45,784,534</u>	<u>95,236,843</u>		<u>403,828,219</u>	
93,468,652	19,632,407				113,101,059
			1,077,886,542		1,077,886,542
27,195,893	(30,528,012)				(3,332,119)
					3,349,321
					2,124,396
					137,444
		1,321,990,868			1,321,990,868
		415,456			642,330,044
<u>120,664,545</u>	<u>(10,895,605)</u>	<u>1,322,406,324</u>	<u>1,077,886,542</u>		<u>3,157,587,555</u>
<u>\$ 348,868,670</u>	<u>\$ 34,888,929</u>	<u>\$ 1,417,643,167</u>	<u>\$ 1,077,886,542</u>	<u>\$ 403,828,219</u>	<u>\$ 4,079,188,872</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, 2001**

	GOVERNMENTAL FUND TYPES			
	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
REVENUES				
Taxes	\$ 239,737,516	\$ 52,737,945	\$ 24,148,892	\$
Licenses and permits	501,811	23,186,957		
Intergovernmental	421,036,415	382,398,021		278,259
Charges for services	22,344,319	43,365,082	125,432	1,526
Fines and forfeits	11,989,817	2,918,598		
Miscellaneous	20,448,751	38,057,538	4,927,847	1,963,360
Total revenues	<u>716,058,629</u>	<u>542,664,141</u>	<u>29,202,171</u>	<u>2,243,145</u>
EXPENDITURES				
Current:				
General government	98,465,087	3,213,502		
Public safety	219,190,923	240,296,374		
Highways and streets		59,803,451		
Health, welfare and sanitation	190,416,894	104,741,800		
Culture and recreation	1,473,618	14,839,225		
Education	1,560,625	14,992,304		
Capital outlay	26,464,631	111,063,229		92,215,918
Debt service:				
Principal retirement			24,091,044	
Interest charges			7,677,328	
Total expenditures	<u>537,571,778</u>	<u>548,949,885</u>	<u>31,768,372</u>	<u>92,215,918</u>
Excess (deficiency) of revenues over expenditures	<u>178,486,851</u>	<u>(6,285,744)</u>	<u>(2,566,201)</u>	<u>(89,972,773)</u>
OTHER FINANCING SOURCES (USES)				
Operating transfers in	262,231	92,267,468	125,934,520	103,484,307
Operating transfers out	(193,719,559)	(110,068,441)		(38,740,925)
Proceeds of capital leases	165,830			
Proceeds of lease revenue bonds				111,095,706
Total other financing sources (uses)	<u>(193,291,498)</u>	<u>(17,800,973)</u>	<u>125,934,520</u>	<u>175,839,088</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(14,804,647)</u>	<u>(24,086,717)</u>	<u>123,368,319</u>	<u>85,866,315</u>
Fund balances at beginning of year	160,804,655	144,036,342	152,887	156,797,383
Increase in reserve for inventory of supplies	170,675	188,831		
Residual equity transfer in	15,031,706			
Fund balances at end of year	<u>\$ 161,202,389</u>	<u>\$ 120,138,456</u>	<u>\$ 123,521,206</u>	<u>\$ 242,663,698</u>

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

FIDUCIARY FUND TYPE	TOTALS (MEMORANDUM ONLY)
EXPENDABLE TRUST	JUNE 30, 2001
\$	\$ 316,624,353
	23,688,768
	803,712,695
	65,836,359
	14,908,415
263,144	65,660,640
263,144	1,290,431,230
	101,678,589
	459,487,297
	59,803,451
	295,158,694
10,397	16,323,240
	16,552,929
	229,743,778
	24,091,044
	7,677,328
10,397	1,210,516,350
252,747	79,914,880
	321,948,526
(142,556)	(342,671,481)
	165,830
	111,095,706
(142,556)	90,538,581
110,191	170,453,461
	462,096,532
305,265	359,506
	15,031,706
\$ 415,456	\$ 647,941,205

**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, 2001**

	GENERAL FUND			SPECIAL REVENUE FUNDS		
	BUDGET	ACTUAL	VARIANCE	BUDGET	ACTUAL	VARIANCE
REVENUES						
Taxes	\$ 238,965,258	\$ 239,737,516	\$ 772,258	\$ 54,027,794	\$ 52,737,945	\$ (1,289,849)
Licenses and permits	50,000	501,811	451,811	21,313,311	23,186,957	1,873,646
Intergovernmental	417,555,834	421,036,415	3,480,581	433,307,166	371,774,518	(61,532,648)
Charges for services	18,657,036	22,344,319	3,687,283	33,714,142	36,424,079	2,709,937
Fines and forfeits	10,121,000	11,989,817	1,868,817	2,251,559	2,918,598	667,039
Miscellaneous	12,887,785	20,448,751	7,560,966	21,566,303	36,909,332	15,343,029
Total revenues	<u>698,236,913</u>	<u>716,058,629</u>	<u>17,821,716</u>	<u>566,180,275</u>	<u>523,951,429</u>	<u>(42,228,846)</u>
EXPENDITURES						
Current:						
General government	128,801,235	106,529,224	22,272,011	5,010,128	3,172,974	1,837,154
Public safety	220,029,735	219,190,923	838,812	263,201,308	236,877,872	26,323,436
Highways and streets				60,255,937	59,803,451	452,486
Health, welfare and sanitation	259,234,315	223,172,094	36,062,221	110,303,410	104,741,800	5,561,610
Culture and recreation	1,606,148	1,473,618	132,530	15,097,315	14,414,106	683,209
Education	1,597,858	1,560,625	37,233			
Capital outlay	37,684,702	24,073,379	13,611,323	158,011,795	111,063,229	46,948,566
Debt service:						
Principal retirement						
Interest charges						
Total expenditures	<u>648,953,993</u>	<u>575,999,863</u>	<u>72,954,130</u>	<u>611,879,893</u>	<u>530,073,432</u>	<u>81,806,461</u>
Excess (deficiency) of revenues over expenditures	<u>49,282,920</u>	<u>140,058,766</u>	<u>90,775,846</u>	<u>(45,699,618)</u>	<u>(6,122,003)</u>	<u>39,577,615</u>
OTHER FINANCING SOURCES (USES)						
Operating transfers in	62,741,737	41,081,568	(21,660,169)	92,097,135	92,267,468	170,333
Operating transfers out	(187,782,359)	(193,719,559)	(5,937,200)	(113,919,393)	(110,068,441)	3,850,952
Proceeds from sale of bonds						
Total other financing sources (uses)	<u>(125,040,622)</u>	<u>(152,637,991)</u>	<u>(27,597,369)</u>	<u>(21,822,258)</u>	<u>(17,800,973)</u>	<u>4,021,285</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(75,757,702)</u>	<u>(12,579,225)</u>	<u>63,178,477</u>	<u>(67,521,876)</u>	<u>(23,922,976)</u>	<u>43,598,900</u>
Fund balances at beginning of year	76,595,653	158,558,268	78,962,615	100,788,770	139,627,711	38,838,941
Increase in reserve for inventory of supplies		170,675	170,675		188,831	188,831
Fund balances at end of year	<u>\$ 837,951</u>	<u>\$ 146,149,718</u>	<u>\$ 142,311,767</u>	<u>\$ 33,266,894</u>	<u>\$ 115,893,566</u>	<u>\$ 82,626,672</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
\$ 24,591,560	\$ 24,148,892	\$ (442,668)	\$	\$	\$	\$ 317,584,612	\$ 316,624,353	\$ (960,259)
						21,363,311	23,688,768	2,325,457
				278,259	278,259	850,863,000	793,089,192	(57,773,808)
						52,371,178	58,768,398	6,397,220
						12,372,559	14,908,415	2,535,856
3,753,591	4,927,847	1,174,256	11,214,587	1,927,013	(9,287,574)	49,422,266	64,212,943	14,790,677
28,345,151	29,076,739	731,588	11,214,587	2,205,272	(9,009,315)	1,303,976,926	1,271,292,069	(32,684,857)
						133,811,363	109,702,198	24,109,165
						483,231,043	456,068,795	27,162,248
						60,255,937	59,803,451	452,486
						369,537,725	327,913,894	41,623,831
						16,703,463	15,887,724	815,739
						1,597,858	1,560,625	37,233
			132,352,150	92,215,918	40,136,232	328,048,647	227,352,526	100,696,121
62,361,082	23,997,216	38,363,866				62,361,082	23,997,216	38,363,866
7,630,281	7,630,281					7,630,281	7,630,281	
69,991,363	31,627,497	38,363,866	132,352,150	92,215,918	40,136,232	1,463,177,399	1,229,916,710	233,260,689
(41,646,212)	(2,550,758)	39,095,454	(121,137,563)	(90,010,646)	31,126,917	(159,200,473)	41,375,359	200,575,832
137,866,754	125,934,520	(11,932,234)	103,634,318	103,484,307	(150,011)	396,339,944	362,767,863	(33,572,081)
			(46,454,691)	(38,740,925)	7,713,766	(348,156,443)	(342,528,925)	5,627,518
			238,970,000	111,095,706	(127,874,294)	238,970,000	111,095,706	(127,874,294)
137,866,754	125,934,520	(11,932,234)	296,149,627	175,839,088	(120,310,539)	287,153,501	131,334,644	(155,818,857)
96,220,542	123,383,762	27,163,220	175,012,064	85,828,442	(89,183,622)	127,953,028	172,710,003	44,756,975
(946,629)		946,629	148,052,810	156,526,223	8,473,413	324,490,604	454,712,202	127,221,598
							359,506	359,506
\$ 95,273,913	\$ 123,383,762	\$ 28,109,849	\$ 323,064,874	\$ 242,354,665	\$ (80,710,209)	\$ 452,443,632	\$ 627,781,711	\$ 172,338,079

**Combined Statement Of Revenues, Expenses
And Changes In Fund Equity
All Proprietary Fund Types
For the Fiscal Year Ended June 30, 2001**

	PROPRIETARY FUND TYPES		TOTALS (MEMORANDUM ONLY)
	ENTERPRISE	INTERNAL SERVICE	JUNE 30, 2001
<u>OPERATING REVENUES</u>			
Net patient service revenue	\$ 181,099,075	\$	\$ 181,099,075
Charges for services	401,251,736	47,269,363	448,521,099
Other	14,717,881	694,321	15,412,202
Total operating revenues	597,068,692	47,963,684	645,032,376
<u>OPERATING EXPENSES</u>			
Personal services	132,297,446	6,438,140	138,735,586
Supplies	39,945,902	7,203,944	47,149,846
Medical services	377,469,092		377,469,092
Other services	37,986,660	4,113,620	42,100,280
Legal		8,054,959	8,054,959
Insurance	391,291	7,093,202	7,484,493
Leases and rentals	3,246,374	1,198,638	4,445,012
Repairs and maintenance	3,038,388	3,698,096	6,736,484
Travel and transportation	439	147,249	147,688
Utilities	4,078,808	4,880,611	8,959,419
Depreciation	7,313,562	667,091	7,980,653
Miscellaneous	6,016,702	408,613	6,425,315
Total operating expenses	611,784,664	43,904,163	655,688,827
Operating income (loss)	(14,715,972)	4,059,521	(10,656,451)
<u>NON-OPERATING REVENUES (EXPENSES)</u>			
Grant revenues	8,459,849	34,434	8,494,283
Interest income	11,900,942	1,650,661	13,551,603
Interest expense	(6,951,022)	(45,871)	(6,996,893)
Gain on sale of fixed assets		50,164	50,164
Loss on disposal of fixed assets		(170,101)	(170,101)
Net non-operating revenues	13,409,769	1,519,287	14,929,056
Net income (loss) before operating transfers	(1,306,203)	5,578,808	4,272,605
<u>OPERATING TRANSFERS</u>			
Transfers in	22,194,219		22,194,219
Transfers out	(1,471,264)		(1,471,264)
Net income	19,416,752	5,578,808	24,995,560
Fund equities (deficit) at beginning of year – as restated	116,279,499	(15,649,341)	100,630,158
<u>OTHER CHANGES IN FUND EQUITIES</u>			
Net residual equity transfers	(15,031,706)		(15,031,706)
Transfer to General Fixed Assets Account Group		(825,072)	(825,072)
Fund equities (deficit) at end of year	\$ 120,664,545	\$ (10,895,605)	\$ 109,768,940

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, 2001

	PROPRIETARY FUND TYPES		TOTALS
	ENTERPRISE	INTERNAL SERVICE	(MEMORANDUM ONLY)
			JUNE 30, 2001
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating income (loss)	\$ (14,715,972)	\$ 4,059,521	\$ (10,656,451)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation	7,313,562	667,091	7,980,653
Changes in assets and liabilities:			
Increase in:			
Accounts receivable	(30,162,193)		(30,162,193)
Due from other governmental units	(180,883)		(180,883)
Miscellaneous	(3,612)		(3,612)
Inventory of supplies	(2,720,387)	(205,261)	(2,925,648)
Prepays	(1,678,484)	(47,668)	(1,726,152)
Vouchers payable		860,487	860,487
Employee compensation	807,926		807,926
Due to other funds	13,273,070	773,754	14,046,824
Liability for reported and incurred but not reported claims	12,982,343		12,982,343
Decrease in:			
Due from other governmental units		19,342	19,342
Vouchers payable	(533,155)		(533,155)
Employee compensation		(50,075)	(50,075)
Accrued liabilities	(4,320,502)	(628,593)	(4,949,095)
Due to other governmental units	(1,458,071)		(1,458,071)
Liability for reported and incurred but not reported claims		(2,490,860)	(2,490,860)
Net cash provided by (used for) operating activities	(21,396,358)	2,957,738	(18,438,620)
CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES			
Grants received	8,459,849	34,434	8,494,283
Cash transferred from the General Fund	34,121,505		34,121,505
Cash transferred to the General Fund	(34,121,505)		(34,121,505)
Operating transfers from other funds	22,194,219		22,194,219
Operating transfers to other funds	(1,471,264)		(1,471,264)
Interest expense	(6,951,022)	(45,871)	(6,996,893)
Net cash provided by (used for) non-capital financing activities	22,231,782	(11,437)	22,220,345
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of fixed assets	(30,775,479)	(2,985,040)	(33,760,519)
Proceeds from sale of fixed assets		50,164	50,164
Proceeds from sale of certificates of participation	6,975,000		6,975,000
Proceeds from sale of bonds	20,500,000		20,500,000
Capital lease payments	(379,635)		(379,635)
Installment purchase payments	(255,353)		(255,353)
Certificate of participation payments	(816,318)		(816,318)
Net cash used for capital and related financing activities	(4,751,785)	(2,934,876)	(7,686,661)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest income	10,298,277	1,631,505	11,929,782
Proceeds from sale of investments held by trustee		2,347,238	2,347,238
Purchase of investments held by trustee		(2,429,908)	(2,429,908)
Net cash provided by investing activities	10,298,277	1,548,835	11,847,112
Net increase in cash and cash equivalents	6,381,916	1,560,260	7,942,176
Cash and cash equivalents, July 1, 2000	162,780,623	23,480,015	186,260,638
Cash and cash equivalents, June 30, 2001	\$ 169,162,539	\$ 25,040,275	\$ 194,202,814
SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES			
Transfer of equipment to General Fixed Assets Account Group	\$	\$ 825,072	\$ 825,072
Deletion of equipment		(1,434,694)	(1,434,694)
Elimination of accumulated depreciation related to deletions		439,521	439,521
Loss on disposal of fixed assets		170,101	170,101
Deletion of equipment due to change in capitalization policy	(185,609)	(923,948)	(1,109,557)
Deletion of accumulated depreciation due to change in capitalization policy	156,464	479,122	635,586
Restatement of July 1, 2000 retained earnings for change in capitalization policy	29,145	444,826	473,971
Residual equity transfer out to the General Fund. Cash will be transferred in fiscal year 2001-02.	15,031,706		15,031,706
Increase in due to other funds resulting from cash that will be transferred in fiscal year 2001-02.	(15,031,706)		(15,031,706)
Computer software acquired through financing	175,704		175,704
Computer software acquired through financing resulted in an increase to vouchers payable.	(175,704)		(175,704)
Operating transfer in from the General Fund. Cash will be transferred in 2001-02.	(15,031,706)		(15,031,706)
Decrease in due to other funds resulting from cash that will be transferred in 2001-02.	15,031,706		15,031,706
Construction in progress expenses capitalized for services performed	6,847,121		6,847,121
Vouchers payable increased for construction in progress expenses accrued	(6,847,121)		(6,847,121)
Acquisition of medical equipment that was financed through an installment purchase agreement.	3,278,464		3,278,464
Installment purchase agreement financed the acquisition of medical equipment.	(3,278,464)		(3,278,464)

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, 2001

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTAL
<u>Additions:</u>			
Contributions from participants	\$4,123,990,387	\$	\$ 4,123,990,387
Investment income:			
Interest income	64,992,431		64,992,431
Net increase (decrease) in fair value of investments	15,364,747	(4,104)	15,360,643
Net investment income	80,357,178	(4,104)	80,353,074
Total additions	4,204,347,565	(4,104)	4,204,343,461
 <u>Deductions:</u>			
Distributions to participants	4,212,870,225	70,808,845	4,283,679,070
Total deductions	4,212,870,225	70,808,845	4,283,679,070
Net decrease in net assets	(8,522,660)	(70,812,949)	(79,335,609)
 <u>Net assets held in trust:</u>			
July 1, 2000	1,314,908,528	86,417,949	1,401,326,477
June 30, 2001	\$1,306,385,868	\$ 15,605,000	\$ 1,321,990,868

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

Financial Section

General Purpose Financial Statements - Notes

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

Maricopa County
Notes to the Financial Statements
For the Fiscal Year Ended June 30, 2001

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 Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, 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 Public Finance Corporation

The Maricopa County Public Finance Corporation is a nonprofit corporation created by the Maricopa County Board of Supervisors to assist in the acquisition, construction and improvement of County facilities, including real property and personal property. As the County Board of Supervisors serves as the Board of Directors of the Public Finance Corporation, the Corporation is considered a component unit of the County. The corporation issued certificates of participation and lease revenue bonds that evidence undivided proportionate interests in rent payments to be made under the lease agreements, with an option to purchase, between Maricopa County and the Corporation. The Corporation has no assets or operating activities to report. The Corporation's activities resulting from these certificates of participation and lease revenue bonds are reported in the Governmental Funds, the Enterprise Funds, and 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 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 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.

Notes to the Financial Statements

(Continued)

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 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 Financial Accounting Standards Board (FASB) Statements and Interpretations, Accounting Principles Board (APB) Opinions, and Accounting Research Bulletins (ARB) 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:

Notes to the Financial Statements

(Continued)

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

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

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

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

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

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

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

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

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

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.

Notes to the Financial Statements

(Continued)

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

D. Budgeting and Budgetary Control

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

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

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

Budgeted appropriations include expenditures and transfers out. Expenditures and transfers out 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 capital lease transactions.

Encumbrance accounting, under which purchase orders, contracts and other commitments to expend monies, are 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.

Notes to the Financial Statements

(Continued)

E. Intergovernmental Grants and Aid

Reimbursement grants and assistance awards 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 and assistance awards for the acquisition of fixed assets of Proprietary Fund Types are recorded as intergovernmental receivables and contributed capital when the related expense is incurred. Grants and assistance awards made on the basis of entitlement periods are recorded as intergovernmental receivables and revenues when entitlement occurs.

F. Cash and Investments

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

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

G. Inventory of Supplies

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

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

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 \$5,000 or more. Structures and improvements of \$5,000 or more are capitalized. The Maricopa Health Plan, Medical Center, Arizona Long Term Care System and Non-AHCCCS Health Plans (Enterprise Funds) remained at a capitalization policy of \$1,000 or more.

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.

Notes to the Financial Statements

(Continued)

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

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

I. Property Tax Revenues

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

The County levies real property taxes on or before the third Monday in August that become due and payable in two equal installments. The first installment is due on the first day of October and becomes delinquent after the first business day of November. The second installment is due on the first day of March of the next year and becomes delinquent after the first business day of May. A lien assessed against real property attaches on the first day of January preceding assessment and levy thereof.

The County also assesses personal property taxes upon unsecured property. Unsecured personal property taxes are billed monthly and are payable 30 days after the billing date.

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.

Notes to the Financial Statements

(Continued)

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

Starting July 1, 2000, the County reclassified the nonself-insured activity from the Employee Benefits Trust Fund, an Internal Service Fund, to the Special Purpose Agency Fund. In addition, starting July 1, 2000, the Employee Benefits Office became funded as a department of the General Fund; previously it was operated through the Employee Benefits Trust Fund. The result was a decrease in revenues and expenses from the previous fiscal year of approximately \$43 million in the Employee Benefits Trust Fund. The July 1, 2000, fund equity of the Employee Benefits Trust Fund was not restated for the reclassification of the activities as Arizona Revised Statutes (A.R.S.) require that the monies must remain on deposit in the trust fund until expended.

During the fiscal year 2000-01, Maricopa County established the Parks Spurs Cross Ranch Fund as a Special Revenue Fund and the County Improvement Fund as a Debt Service Fund.

In addition, the County renamed the following funds:

Special Revenue Funds

Old Name	New Name
Air Pollution	Environmental Services
Regional Schools	Unorganized Territory Transportation
Regional School District 509	Accommodation Schools
Regional School District 512	Small Schools Service Program

Capital Projects Funds

Old Name	New Name
Intergovernmental Funds	County Improvement Fund

NOTE 3 – BEGINNING FUND EQUITIES RESTATED

Starting fiscal year 2000-01, the County increased the property, plant and equipment capitalization threshold to \$5,000 for the Solid Waste Fund (Enterprise Fund) and Internal Service Funds, and all fixed assets under that level were no longer capitalized. The write-off of fixed assets was treated as a reduction in beginning retained earnings in the Solid Waste Fund (Enterprise Fund) and the Internal Service Funds. The beginning fund equity balances in the Enterprise Funds and Internal Service Funds were restated as follows:

	<u>Enterprise Funds</u>	<u>Internal Service Funds</u>
Fund equity (deficit) at June 30, 2000, as previously reported	\$ 116,308,644	\$ (15,204,515)
Change in fixed asset capitalization level to \$5,000	(29,145)	(444,826)
Fund equity (deficit) at July 1, 2000, as restated	<u>\$ 116,279,499</u>	<u>\$ (15,649,341)</u>

Notes to the Financial Statements

(Continued)

NOTE 4 – INDIVIDUAL FUND DEFICITS

Animal Control (Special Revenue Fund), Unorganized Territory Transportation (Special Revenue Fund), Non-AHCCCS Health Plans (Enterprise Fund), Equipment Services (Internal Service Fund) and Risk Management (Internal Service Fund) had deficits of \$865,926, \$97,063, \$4,051,026, \$47,520 and \$18,827,099, respectively, at June 30, 2001. 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 2001-02. 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, 2001, the investment pool had cash on hand of \$4,500. The carrying amount of the pool's total cash in bank was \$5,612,256 and the bank balance was \$31,687,625. Of the bank balance, \$100,000 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name; and \$31,587,625 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

At June 30, 2001, the investments in the County Treasurer's investment pool consisted of the following:

	Reported Amount	Fair Value
U.S. government securities	\$ 1,903,730,282	\$ 1,903,730,282
Total	<u>\$ 1,903,730,282</u>	<u>\$ 1,903,730,282</u>

The investment pool's investments at June 30, 2001, 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.

Notes to the Financial Statements

(Continued)

	<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	\$ 1,903,730,282	\$	\$	\$ 1,903,730,282	\$ 1,903,730,282
Total investments	<u>\$ 1,903,730,282</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,903,730,282</u>	<u>\$ 1,903,730,282</u>

Other Deposits – At June 30, 2001, the total nonpooled cash on hand was \$92,406. The carrying amount of the total nonpooled cash in bank was \$28,028,173 and the bank balance was \$24,722,411. Of the bank balance, \$526,370 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name, and \$24,196,041 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, 2001, 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	\$ 58,858,926	\$ 58,745,939
Mutual funds	128,020,227	128,020,227
Total	<u>\$ 186,879,153</u>	<u>\$ 186,766,166</u>

The County's nonpooled investments at June 30, 2001, 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	\$ 26,600,181	\$ 2,429,908	\$ 29,828,837	\$ 58,858,926	\$ 58,745,939
	<u>\$ 26,600,181</u>	<u>\$ 2,429,908</u>	<u>\$ 28,828,837</u>		
Investments not subject to categorization:					
Mutual funds				128,020,227	128,020,227
Total investments				<u>\$ 186,879,153</u>	<u>\$ 186,766,166</u>

The Board of Supervisors authorized \$5,277,908 of interest earned in certain other funds to be transferred to the General Fund.

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

Cash and Investments:	County Treasurer's Investment Pool	Other	Total
Cash on hand	\$ 4,500	\$ 92,406	\$ 96,906
Carrying amount of deposits	5,612,256	28,028,173	33,640,429
Reported amount of investments	1,903,730,282	186,879,153	2,090,609,435
Total	<u>\$ 1,909,347,038</u>	<u>\$ 214,999,732</u>	<u>\$ 2,124,346,770</u>

Notes to the Financial Statements

(Continued)

Combined Balance Sheet:

Cash in bank and on hand	\$	48,566,018
Cash and investments held by County Treasurer		1,935,947,218
Cash and investments held by Trustee		<u>139,833,534</u>
Total	\$	<u><u>2,124,346,770</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	\$ 1,894,647,793	3.5 – 7.0%	Up to 3 Years	\$ 1,903,730,282	\$ 1,903,730,282

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

Statement of net assets	
Assets	\$ 1,931,254,646
Liabilities	<u>0</u>
Net assets	<u><u>\$ 1,931,254,646</u></u>
Net assets held in trust for:	
Internal participants	\$ 624,868,778
External participants	<u>1,306,385,868</u>
Total net assets held in trust	<u><u>\$ 1,931,254,646</u></u>
Statement of changes in net assets	
Total additions	\$ 15,817,066,278
Total deductions	<u>15,811,623,207</u>
Net increase	5,443,071
Net assets held in trust:	
July 1, 2000	<u>1,925,811,575</u>
June 30, 2001	<u><u>\$ 1,931,254,646</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, 2001, follows.

	<u>ENTERPRISE FUNDS</u>
Gross accounts receivable	\$ 132,905,585
Less: estimated uncollectibles	<u>(71,778,243)</u>
Accounts receivable	<u>\$ 61,127,342</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, 2001, as determined from the records of the County Treasurer's Office, consisted of the following:

<u>YEAR</u>	<u>GENERAL FUND</u>	<u>SPECIAL REVENUE FUNDS</u>	<u>DEBT SERVICE FUNDS</u>
2000-01	\$ 5,141,231	\$ 1,167,335	\$ 580,182
1999-00	193,279	51,853	17,929
1998-99	78,217	20,405	8,528
1997-98	4,997	0	0
1996-97	0	227	7
1995-96	25,276	876	3,359
Prior	<u>348,488</u>	<u>56,539</u>	<u>46,516</u>
Total	<u>\$ 5,791,488</u>	<u>\$ 1,297,235</u>	<u>\$ 656,521</u>

The portion of property taxes receivable not collected within 60 days after June 30, 2001, has been deferred and, consequently, is not included in current year revenues. In addition, allowance for uncollectible 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, 2001, of \$152,140,245, include \$55,700,822, \$18,336,148 and \$12,858,567 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively; \$16,570,935 in jail tax collected by the State but not received by the County; \$1,032,410 in rental car surcharge collected by the State but not received by the County; \$28,822,210 in various Federal and State grants; \$3,580,060 due from other governments for prisoner detention and police services; and \$11,528,266 due from cities and towns for Flood Control and Transportation intergovernmental agreements. The balance of \$3,710,827 is comprised of miscellaneous receivables from Federal, State and local governments.

Notes to the Financial Statements

(Continued)

NOTE 10 – CHANGES IN GENERAL FIXED ASSETS

The balance in the General Fixed Assets Account Group on July 1, 2000, was restated by \$57,888,548 to record the effect of the change in the capitalization threshold for fixed assets from \$1,000 to \$5,000.

A summary of the changes in general fixed assets follows.

GENERAL FIXED ASSETS	BALANCE JULY 1, 2000 (as restated)	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
Land	\$ 33,020,453	\$ 14,010,799	\$	\$ 47,031,252
Buildings	657,630,726	2,354,890	1,621,169	658,364,447
Improvements other than buildings	54,983,661		1,669,643	53,314,018
Machinery and equipment	187,725,387	44,512,467	30,262,367	201,975,487
Construction in progress	32,593,117	84,608,221		117,201,338
Total general fixed assets	<u>\$ 965,953,344</u>	<u>\$ 145,486,377</u>	<u>\$ 33,553,179</u>	<u>\$ 1,077,886,542</u>

The schedule of investment in general fixed assets by source at June 30, 2001, is as follows:

General Fund	\$ 420,744,720
Capital Projects Funds	117,201,338
Special Revenue Funds:	
Accommodation Schools	8,757,857
Animal Control	4,680,721
Bank One Ballpark Operations	364,124,821
Environmental Services	2,840,423
Flood Control	22,030,244
Housing Department	41,639,998
Jail Operations	1,726,045
Library	8,109,154
Other Grants	9,866,097
Other Special Revenue	6,565,834
Parks and Recreation	2,445,300
Public Health	4,097,694
Recorder's Surcharge	3,067,701
Sports Authority	23,597
Transportation	59,964,998
Total investment in general fixed assets	<u>\$ 1,077,886,542</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, 2001, is as follows:

ASSET CLASS	ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL PROPRIETARY FUNDS
Land	\$ 1,489,679	\$ 0	\$ 1,489,679
Buildings	71,133,600	376,750	71,510,350
Improvements other than buildings	3,288,729	0	3,288,729
Machinery and equipment	84,172,394	9,333,684	93,506,078
Construction in progress	33,304,314	0	33,304,314
Total property, plant and equipment	193,388,716	9,710,434	203,099,150
Accumulated depreciation	(89,416,466)	(5,181,592)	(94,598,058)
Net property, plant and equipment	<u>\$ 103,972,250</u>	<u>\$ 4,528,842</u>	<u>\$ 108,501,092</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, 2001, were recorded in the following funds and account group:

General	\$ 3,749,000
Special Revenue	3,300,000
Enterprise/Internal Service	3,818,268
General Long-Term Debt	26,330,098
Total	<u>\$ 37,197,366</u>

The remaining balance of \$11,042,629 is comprised of accrued payroll and employee benefits at June 30, 2001.

NOTE 13 – LONG-TERM OBLIGATIONS

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

	BALANCE JULY 1, 2000	ISSUES/ ADDITIONS	RETIREMENTS/ DEDUCTIONS	BALANCE JUNE 30, 2001
Employee compensation (Note 12)	\$ 27,084,256	\$	\$ 754,158	\$ 26,330,098
General obligation bonds payable	79,595,000		21,390,000	58,205,000
Lease revenue bonds payable		104,355,000		104,355,000
Stadium District revenue bonds payable	27,704,259		1,362,216	26,342,043
Stadium District debt with governmental commitment	28,225,000		1,245,000	26,980,000
Special assessment debt with governmental	659,388		93,828	565,560
Housing Department bonds payable	95,975		14,113	81,862
Housing Department loans payable	1,976,984		115,484	1,861,500
Capital leases payable (Note 14)	18,121,511	165,830	4,061,985	14,225,356
Certificates of participation payable	17,222,210		3,647,092	13,575,118
Claims and judgements payable (Note 17B and C)	70,719,037	60,587,645		131,306,682
	<u>\$ 271,403,620</u>	<u>\$ 165,108,475</u>	<u>\$ 32,683,876</u>	<u>\$ 403,828,219</u>

Issues of long-term debt were as follows at June 30, 2001:

Notes to the Financial Statements (Continued)

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 is payable semiannually.

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2001
1986 Bond Issue Series D (1993)	\$ 25,575,000	4.5 – 4.875%	7-1-01/04	\$ 23,000,000
1992 Refunding Bond Issue First Series 1992	68,500,000	5.0 – 5.4%	7-1-01/03	1,625,000
Second Series 1992	67,500,000	6.25%	7-1-01/03	49,450,000
1994 Refunding Bond Issue 1994A Tax Exempt	9,220,000	5.1 – 5.2%	7-1-01/02	1,835,000
1995 Refunding Bond Issue	17,320,000	4.6 – 4.7%	7-1-01/02	3,685,000
	<u>\$ 188,115,000</u>			<u>\$ 79,595,000</u>

Special Assessment 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, 2001:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2001
Fairview Lane	\$ 59,379	9.000%	1-1-02/06	\$ 9,756
158th Street	73,587	9.000%	1-1-02	600
Boulder	48,813	9.000%	1-1-02	3,264
Grand View Manor	274,888	9.000%	1-1-02/05	41,599
East Fairview Lane	60,657	9.000%	1-1-02/07	21,164
Queen Creek Water	301,960	4.870%	7-1-01/17	257,135
White Fence Farms	185,810	9.000%	1-1-02/07	55,053
104 th Place/University	83,236	9.000%	1-1-02/07	27,212
Central Avenue	301,905	9.000%	1-1-02/09	167,928
Billings Street	14,004	9.000%	1-1-02/08	5,720
	<u>\$ 1,404,239</u>			<u>\$ 589,431</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, 2001
AZ 9-6	<u>\$ 369,787</u>	3.875%	11-1-01/05	<u>\$ 81,862</u>

Housing Department Loans Payable

Notes to the Financial Statements

(Continued)

Housing Department loans payable at June 30, 2001, consisted of the outstanding notes below. The Department sold notes to the Federal Financing Bank. These notes will be repaid through Federal government subsidies.

<u>DESCRIPTION</u>	<u>AMOUNT OF NOTE</u>	<u>INTEREST RATE</u>	<u>MATURITY DATES</u>	<u>OUTSTANDING AT JUNE 30, 2001</u>
AZ 9-9	\$ 3,112,494	6.60%	11-1-01/12	\$ 1,861,500
	<u>\$ 3,112,494</u>			<u>\$ 1,861,500</u>

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

<u>YEAR</u>	<u>PRINCIPAL</u>	<u>INTEREST</u>	<u>TOTAL</u>
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
2005-06	137,606	91,831	229,437
After 2006	1,253,765	352,290	1,606,055
	<u>\$ 1,861,500</u>	<u>\$ 889,740</u>	<u>\$ 2,751,240</u>

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.

Notes to the Financial Statements

(Continued)

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 2001 is \$615,168 and is due and payable October 15, 2001.

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 2001 is \$615,168 and is due and payable October 15, 2001. At June 30, 2001, the value of the bonds including interest is \$8,469,200, which represents the total obligation if paid on that date.

The Stadium District had the following revenue bonds outstanding at June 30, 2001:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2001
Revenue Bonds				
Series 1993A	\$ 10,640,000	5.00 - 5.50%	7-1-01/13	\$ 10,335,000
Series 1993B	4,870,000	4.60 - 4.75%	7-1-01/03	2,020,000
Series 1996	9,110,000	5.00 - 5.75%	7-1-01/16	8,680,000
IGA Peoria Sports Complex - Series 1993A	24,160,000	6.55 - 7.70%	7-1-01/13	19,330,000
Second subordinate obligations: IGA Mesa Municipal Dev. Corp.	10,000,000	Variable, 15% maximum	10-15-01/16	8,605,000
Capital Appreciation Bonds	10,000,000	6.26 - 8.77%	10-15-01/35	6,137,043
	<u>\$ 68,780,000</u>			<u>\$ 55,107,043</u>

Certificates of Participation

Certificates 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 November 1, 2000, Maricopa County Public Finance Corporation issued \$6,975,000 of Certificates of Participation to pay for the acquisition and improvements of the Desert Vista Hospital and medical office facilities.

Notes to the Financial Statements

(Continued)

On February 1, 2000, Maricopa County Public Finance Corporation 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 Public Finance Corporation 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 Public Finance Corporation 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, 2001:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2001
2000 Certificates of Participation	\$ 6,975,000	4.60 - 5.50%	7-1-02/15	\$ 6,540,000
2000 Certificates of Participation	5,300,000	5.70 - 6.00%	7-1-02/10	5,006,000
1996 Certificates of Participation	2,500,000	5.80 - 6.25%	6-1-02/11	1,868,971
1994 Certificates of Participation	30,000,000	6.00%	5-25-02/04	10,995,000
1993 Certificates of Participation	3,850,000	4.90 - 5.25%	6-01-02/08	990,000
	<u>\$ 48,625,000</u>			<u>\$ 25,399,971</u>

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

YEAR	ENTERPRISE FUNDS	GENERAL LONG-TERM DEBT ACCOUNT GROUP
2001-02	\$ 1,463,133	\$ 4,579,683
2002-03	1,462,988	4,580,727
2003-04	1,468,532	4,482,259
2004-05	1,426,888	326,120
2005-06	1,424,465	326,695
After 2006	9,035,880	1,423,750
Total principal and interest payments	16,281,886	15,719,234
Amount representing interest	(4,457,033)	(2,144,116)
Total Certificates of Participation payable at June 30, 2001	<u>\$ 11,824,853</u>	<u>\$ 13,575,118</u>

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

	ENTERPRISE FUNDS	GENERAL FIXED ASSETS ACCOUNT GROUP
Land	\$ 1,084,430	\$
Juvenile Court		30,000,000
Justice Court/Probation Center Buildings		2,765,570
Avondale Family Health Center	5,300,000	
Desert Vista Buildings	6,975,000	
Pappas School Building		2,500,000
	<u>\$ 13,359,430</u>	<u>\$ 35,265,570</u>

Notes to the Financial Statements

(Continued)

Lease Revenue Bonds

On June 1, 2001, Maricopa County Public Finance Corporation issued \$124,855,000 of Lease Revenue Bonds to pay for the acquisition, construction, and equipment for the Public Service Building, Forensic Science Center, Superior Court Customer Service Center, parking garages, and related projects. Under the terms of the bond indentures, the Corporation received the proceeds to construct and purchase these assets and the County will make lease payments to extinguish the debt. Lease payments will equal the aggregate amount of principal and interest due at that date. Upon the final lease payment, the title to the assets will transfer to the County. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County.

The following Lease Revenue Bonds were outstanding at June 30, 2001:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2001
2001 Lease Revenue Bonds	\$ 124,855,000	3.45 – 5.50%	7-1-02/15	\$ 124,855,000
	<u>\$ 124,855,000</u>			<u>\$ 124,855,000</u>

The following is a schedule of future minimum principal and interest payments, for the above-described Lease Revenue Bonds:

YEAR	ENTERPRISE FUNDS	GENERAL LONG-TERM DEBT ACCOUNT GROUP
2001-02	\$ 3,636,937	\$ 18,513,782
2002-03	3,593,655	18,293,455
2003-04	1,752,381	8,920,479
2004-05	1,754,779	8,932,681
2005-06	1,758,194	8,950,066
After 2006	15,915,609	81,018,223
Total principal and interest payments	28,411,555	144,628,686
Amount representing interest	(7,911,555)	(40,273,686)
Total Lease Revenue Bonds payable at June 30, 2001	<u>\$ 20,500,000</u>	<u>\$ 104,355,000</u>

The following fixed assets are currently associated with the Lease Revenue Bonds:

	GENERAL FIXED ASSETS ACCOUNT GROUP
Construction in progress	\$ 39,616,608
	<u>\$ 39,616,608</u>

Refunded and Refinanced Obligations

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

Notes to the Financial Statements (Continued)

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, 2001, is not included in the accompanying financial statements.

<u>General Obligation Bonds</u>	<u>Date Refunded</u>	<u>Remaining Amount Outstanding</u>
Project of 1986, Series C	2/1/92	\$ 9,000,000
Project of 1986, Series C	8/1/92	49,000,000
Total Refunded Bonds Outstanding		<u>\$ 58,000,000</u>

Legal Debt Margin

County indebtedness may not exceed six percent of the value of the County's taxable property ascertained by the last assessment. However, with voter approval, the County may become indebted for an amount not to exceed 15 percent of such taxable property. At June 30, 2001, the County's net bonded debt was \$58,205,000, (0.28% of taxable property), while the 6 percent limit was \$1,252,662,933 and the 15 percent limit was \$3,131,657,332.

Debt Service Requirements

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

<u>Fiscal Year</u>	<u>General Obligation</u>	<u>Special Assessment</u>	<u>Housing Department</u>	<u>Stadium District</u>	<u>Total Debt Service</u>
2001-02	\$ 22,160,035	\$ 89,648	\$ 19,781	\$ 4,345,683	\$ 26,615,147
2002-03	21,515,750	62,453	16,356	4,346,105	25,940,664
2003-04	20,975,000	81,487	18,578	4,347,300	25,422,365
2004-05	0	101,660	17,921	4,351,295	4,470,876
2005-06	0	105,727	17,264	4,360,037	4,483,028
After 2006	0	348,339	0	37,436,385	37,784,724
	<u>\$ 64,650,785</u>	<u>\$ 789,314</u>	<u>\$ 89,900</u>	<u>\$ 59,186,805</u>	<u>\$ 124,716,804</u>
Less Interest	<u>(6,445,785)</u>	<u>(223,754)</u>	<u>(8,038)</u>	<u>(20,606,805)</u>	<u>(27,284,382)</u>
	<u>\$ 58,205,000</u>	<u>\$ 565,560</u>	<u>\$ 81,862</u>	<u>\$ 38,580,000</u>	<u>\$ 97,432,422</u>

The principal and interest on the Second Subordinate Capital Appreciation Net Revenue Bonds (\$6,137,043) and the IGA City of Mesa Municipal Development Corporation Revenue Bonds Series 1996B (\$8,605,000) 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, 2001, there were three revenue bond issues outstanding, with an aggregate principal amount payable of \$128,520,000.

Notes to the Financial Statements

(Continued)

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 \$19,334,693 for the year ended June 30, 2001. 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, 2001, are as follows:

YEAR	GENERAL FUND	SPECIAL REVENUE FUNDS	ENTERPRISE FUNDS	TOTAL
2001-02	\$ 8,775,278	\$ 2,680,121	\$ 1,777,332	\$ 13,232,731
2002-03	7,758,818	2,109,901	1,187,362	11,056,081
2003-04	6,202,080	2,010,217	168,744	8,381,041
2004-05	4,302,597	1,482,051	150,101	5,934,749
2005-06	3,294,185	523,364	0	3,817,549
Thereafter	5,573,011	1,850,198	0	7,423,209
Total minimum payments required	<u>\$ 35,905,969</u>	<u>\$ 10,655,852</u>	<u>\$ 3,283,539</u>	<u>\$ 49,845,360</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	\$	\$ 4,294,090
Data Communications Equipment		235,464
Medical Equipment and Furniture	2,300,000	278,166
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	2,300,000	26,775,459
Accumulated Depreciation	(1,971,429)	
Net Value of Leased Fixed Assets	<u>\$ 328,571</u>	<u>\$ 26,775,459</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.

Notes to the Financial Statements (Continued)

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
2001-02	\$ 232,792	\$ 3,537,265
2002-03	0	3,052,467
2003-04	0	2,585,217
2004-05	0	2,523,711
2005-06	0	2,277,800
Thereafter	0	2,650,345
Total minimum lease	<u>232,792</u>	<u>16,626,805</u>
Amount representing interest	<u>(3,633)</u>	<u>(2,401,449)</u>
Present value of net minimum lease payments	<u>\$ 229,159</u>	<u>\$ 14,225,356</u>

- C. Installment Purchase Contracts Payable - The County has entered into installment purchase contracts payable for the acquisition of medical equipment used in the Medical Center Fund (Enterprise Fund), at a total purchase price of \$3,278,464.

	ENTERPRISE FUNDS
Medical Equipment	\$ 3,278,464
Total Fixed Assets	3,278,464
Accumulated Depreciation	(468,352)
Net Value of Installment Purchase Fixed Assets	<u>\$ 2,810,112</u>

The future minimum payments required under the contracts at June 30, 2001, including interest varying from 4.50 to 5.82 percent, are as follows:

YEAR	ENTERPRISE FUNDS
2001 - 02	\$ 555,306
2002 - 03	555,306
2003 - 04	555,306
2004 - 05	555,306
2005 - 06	555,306
Thereafter	750,770
Total minimum payments	3,527,300
Amount representing interest	(504,189)
Present value of net minimum payments	<u>\$ 3,023,111</u>

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, 2001, the operating expense and liability are as follows:

Notes to the Financial Statements (Continued)

	CAVE CREEK	QUEEN CREEK	HASSAYAMPA PHASE 1	NEW RIVER	GILA	TRANSFER STATIONS	TOTAL
CLOSURE COSTS							
Total closure and post-closure costs	\$ 3,087,701	\$ 5,596,470	\$ 1,429,434	\$ 1,131,300	\$ 777,323	\$ 504,050	\$ 12,526,278
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 2000-01	5,320,000	3,268,000	2,683,200	530,936	258,720		12,060,856
Fiscal year 2000-01	0	78,000	0	0	0		78,000
Total waste received	<u>5,320,000</u>	<u>3,346,000</u>	<u>2,683,200</u>	<u>530,936</u>	<u>258,720</u>		<u>12,138,856</u>
Capacity used	100.00%	100.00%	100.00%	100.00%	100.00%		100.00%
ACCRUAL OF COSTS							
Prior to fiscal year 2000-01	\$ 3,087,701	\$ 5,036,835	\$ 1,429,434	\$ 1,131,300	\$ 777,323	\$ 504,050	\$ 11,966,643
Fiscal year 2000-01	0	559,635	0	0	0	0	559,635
Total costs accrued at June 30, 2001	<u>\$ 3,087,701</u>	<u>\$ 5,596,470</u>	<u>\$ 1,429,434</u>	<u>\$ 1,131,300</u>	<u>\$ 777,323</u>	<u>\$ 504,050</u>	<u>\$ 12,526,278</u>
REMAINING CAPACITY AND COSTS							
Remaining life in years	0	0	0	0	0	0	0
Remaining capacity (cubic yards)	0	0	0	0	0	0	0
Remaining costs to accrue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Accrued liabilities of \$12,526,278 have been reduced by \$4,312,157 for actual closure and postclosure care costs incurred. The accrued liability balance at June 30, 2001, for the Solid Waste Enterprise Fund includes \$8,214,121 for the remaining costs.

At June 30, 2001, all closure and postclosure liabilities have been accrued. These amounts are based on what it would cost to perform all closure and postclosure care in fiscal year 2000-01. 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 are as follows:

YEAR	CLOSURE	POSTCLOSURE	TOTAL
2001-02	\$ 4,106,542	\$ 119,996	\$ 4,226,538
2002-03	0	169,175	169,175
2003-04	0	169,175	169,175
2004-05	0	169,175	169,175
2005-30	0	3,480,058	3,480,058
Total	<u>\$ 4,106,542</u>	<u>\$ 4,107,579</u>	<u>\$ 8,214,121</u>

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

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; short-term disability to eligible employees and dental benefits to eligible employees and their dependents. 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.

Notes to the Financial Statements

(Continued)

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 5.95 percent annual rate of return on future investment income. Accrued actuarial liabilities at June 30, 2001, for each insurable area follows.

General liability	\$ 17,618,803
Automobile liability	496,544
Malpractice	14,035,379
Workers' compensation	8,190,581
Property reserve	161,816
Auto physical damage reserve	65,921
Subtotal	<u>40,569,044</u>
Employee health and disability claims	139,887
Total	<u>\$ 40,708,931</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
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
2000-01	43,030,624	6,181,957	(8,643,537)	40,569,044

NOTE 17 – CONTINGENT LIABILITIES

- A. General Litigation - At June 30, 2001, there were lawsuits and claims pending against the County including interest and costs of litigation ranging from a probable/possible loss of \$36,893,751 to a remote loss of \$56,893,751 depending upon the outcome of the litigation. A total of \$40,341,307 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, 2001, there were lawsuits and claims pending against the County in the amount of \$182,394,275 for Indigent Health Care. The County has accrued a liability of \$300,000 in the County General Fund (in accrued liabilities) at June 30, 2001, and \$54,418,282 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. The County believes that the amounts accrued are reasonable based on previous claims history.

Notes to the Financial Statements (Continued)

- C. Environmental Claims - The County has estimated and recorded a probable liability of \$76,888,400 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 \$105,111,600, 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, 2000	ADDITIONS	DEDUCTIONS	CONTRIBUTED CAPITAL AT JUNE 30, 2001
<u>ENTERPRISE FUNDS</u>				
Maricopa Health Plan	\$ 590,079	\$	\$	\$ 590,079
Medical Center	82,073,127			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	<u>\$ 93,468,652</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 93,468,652</u>

	CONTRIBUTED CAPITAL AT JULY 1, 2000	ADDITIONS	DEDUCTIONS	CONTRIBUTED CAPITAL AT JUNE 30, 2001
<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	<u>\$ 19,632,407</u>	<u>\$ 0</u>	<u>\$ 0</u>	<u>\$ 19,632,407</u>

NOTE 19 – MEDICAL CENTER OPERATING REVENUE

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

Gross patient service revenue	\$ 426,966,478
Allowance for uncollectible accounts	(66,361,163)
Indigent patient write-off	(18,053,051)
Contractual and administrative adjustments	(65,926,365)
Cost containment contractual adjustments	(95,526,824)
Total net patient revenue	<u>181,099,075</u>
Charges for services	16,384,800
Total charges for services	<u>16,384,800</u>
Disproportionate share settlement	45,895,500
Disproportionate share distributions	(32,755,200)
Miscellaneous	1,450,863
Total other revenue	<u>14,591,163</u>
Total operating revenue	<u>\$ 212,075,038</u>

Notes to the Financial Statements

(Continued)

NOTE 20 – RESIDUAL EQUITY TRANSFERS

At year-end, the ALTCS Fund (Enterprise Fund) transferred fund balance in excess of reserve requirements to the General Fund in the amount of \$15,031,706. This balance was reported at June 30, 2001, as a due to in the ALTCS Fund and a related due from in the General Fund. In addition, during fiscal year 2000-01 there were transfers of equipment to the General Fixed Assets Account Group in the amount of \$825,072 from the Telecommunications Fund (Internal Service Fund).

NOTE 21 – INTERFUND RECEIVABLES, PAYABLES, AND TRANSFERS

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

FUNDS	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
GENERAL	\$ 100,927,865	\$	\$ 262,231	\$ 193,719,559
<u>SPECIAL REVENUE</u>				
Transportation				417,434
Flood Control	1,985			
Adult Probation Grants				18,949
Human Services Grants		2,868,945		
Public Health				167,322
Juvenile Court Grants	27,558			
CDBG Housing Trust		16,470		
Library	409			3,226
Stadium District		3,268		5,680,984
Bank One Ballpark Operations	3,268			449,991
Animal Control		735,296	142,556	7,047
Adult Probation Services	406,513			
Conciliation Court Special	126,242			
Court Automation	57,957			
Document Retrieval	87,448			
Domestic Relations	14,345			
Expedited Child Support	32,994			
Jail Operations	914	3,145,417	91,903,893	103,034,316
Justice Court Enhancement	31,929			
Justice Court Judicial Enhancement	36,861			
Juvenile Probation	107,786			
Law Library	62,237			
Parks and Recreation Grants		34,692		
Parks Enhancement			14,426	
Parks Souvenir				14,426
Parks Lake Pleasant				147,306
Planning and Development				50,206
Probate Programs	28,281			
Public Defender Grants		44,848		
Public Defender Training		26,581		
Public Health Pharmacy			20,885	75,961
Recorders Surcharge	134,480			
Research and Reporting			185,708	1,273
Sheriff Grants		2,268		
Superior Court Judicial	67,583			
Superior Court Special	67,389			
<u>DEBT SERVICE</u>				
General Obligation	1,124		1,214,457	
County Improvement Fund			119,039,079	
Stadium District			5,680,984	
<u>CAPITAL PROJECTS</u>				
Bank One Ballpark Project Reserve			449,991	
Jail Construction Fund			103,034,316	381,171
County Improvement Fund				38,359,754
<u>ENTERPRISE</u>				
Medical Center		76,228,477	21,537,719	1,141,681

Notes to the Financial Statements

(Continued)

FUNDS	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS	OPERATING TRANSFERS IN	OPERATING TRANSFERS OUT
ALTCS		15,031,706		
Non-AHCCCS Health Plans			656,500	29,152
Solid Waste				300,431
<u>INTERNAL SERVICE</u>				
Equipment Services		513,511		
Sheriff Warehouse		803,273		
<u>AGENCY</u>				
Property Tax Collection		229,520		
Special Purpose		2,752,381		
Expendable Trust Fund				142,556
<u>TRUST</u>				
Treasurer's Investment Pool	211,485			
Total	<u>\$ 102,436,653</u>	<u>\$ 102,436,653</u>	<u>\$ 344,142,745</u>	<u>\$ 344,142,745</u>

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, Unorganized Territory Transportation, Taxpayers' Information, Accommodation Schools, and Small Schools Service Program (Special Revenue Funds); Special Assessment Fund (Debt Service Fund) and Bond Funds (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.

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Excess (deficiency) of revenues and other sources over expenditures and other uses, from the Combined Statement of Revenues, Expenditures and Changes in Fund Balances	\$ (14,804,647)	\$ (24,086,717)	\$ 123,368,319	\$ 85,866,315
Capital lease expenditures	2,391,252			
Proceeds from capital leases	(165,830)			
Indirect cost adjustment – operating transfers in	8,064,137			
Indirect cost adjustment – expenditures	(8,064,137)			
Disproportionate Share Payment – operating transfers in	32,755,200			
Disproportionate Share Payment – expenditures	(32,755,200)			
Unorganized Territory Transportation Fund revenues		(557,993)		
Unorganized Territory Transportation Fund expenditures		648,656		
Street Lighting Fund revenues		(3,726,741)		
Street Lighting Fund expenditures		3,418,502		
Sports Authority Fund revenues		(360,667)		
Sports Authority Fund expenditures		425,119		
Taxpayers' Information Fund revenues		(147,557)		
Taxpayers' Information Fund expenditures		40,528		
Accommodation Schools Fund revenues		(13,371,587)		
Accommodation Schools Fund expenditures		13,718,193		
Small Schools Service Program Fund revenues		(548,167)		

Notes to the Financial Statements (Continued)

	GENERAL	SPECIAL REVENUE	DEBT SERVICE	CAPITAL PROJECTS
Small Schools Service Program Fund expenditures		625,455		
Special Assessment Fund revenues			(125,432)	
Special Assessment Fund expenditures			140,875	
Bond Funds revenues				(37,873)
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>\$ (12,579,225)</u>	<u>\$ (23,922,976)</u>	<u>\$ 123,383,762</u>	<u>\$ 85,828,442</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, 2001, 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 disproportionate share settlement amounts to be distributed to the hospitals for the year ended June 30, 2001. The Medical Center's share of the settlement for the year ended June 30, 2001, totaled \$45,895,500. 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 \$32,755,200 for the year ended June 30, 2001.

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, 2001 is as follows:

	MARICOPA HEALTH PLAN	MEDICAL CENTER	ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL ENTERPRISE FUNDS
Operating revenues	\$ 78,255,834	\$ 212,075,038	\$ 267,889,549	\$ 38,783,451	\$ 64,820	\$ 597,068,692
Depreciation, depletion, and amortization expense	43,734	6,964,494	113,880	440	191,014	7,313,562
Operating income (loss)	2,464,560	(20,672,098)	7,416,988	(2,775,057)	(1,150,365)	(14,715,972)
Grant revenues		7,454,321		1,001,916	3,612	8,459,849
Operating transfers:						
Transfers in		21,537,719		656,500		22,194,219
Transfers out		(1,141,681)		(29,152)	(300,431)	(1,471,264)
Net income (loss)	4,461,209	464,680	15,642,388	(907,211)	(244,314)	19,416,752
Fund equity:						
Change in contributed capital						-0-
Residual equity transfer out			(15,031,706)			(15,031,706)
Property, plant and equipment:						
Additions		39,936,389	988,529	2,996	148,854	41,076,768
Deletions					185,609	185,609
Net working capital	22,006,794	(21,840,596)	44,259,946	(8,473,439)	7,913,747	43,866,452
Certificates of participation and lease revenue bonds payable		32,046,000			278,853	32,324,853
Total assets	41,610,501	187,938,335	98,958,944	2,212,702	18,148,188	348,868,670
Total equity (deficit)	22,028,106	48,103,572	45,389,043	(4,051,026)	9,194,850	120,664,545

Notes to the Financial Statements

(Continued)

NOTE 25 – EXCESS OF EXPENDITURES OVER BUDGET IN INDIVIDUAL FUNDS

Budgeted appropriations include expenditures and transfers out. The following governmental fund types had excess of actual expenditures and transfers out over budgeted expenditures and transfers out in their respective departments or funds for the year ended June 30, 2001:

GENERAL FUND

Sheriff	\$ 1,165,316
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SPECIAL REVENUE FUNDS

Human Services Grants	353,666
County Attorney Grants	130,960
Housing Department	5,820
Law Library	271,748
Parks Souvenir	17,515

NOTE 26 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2001, Maricopa County had the following major contractual commitments related to various capital projects. Commitments have been grouped into four major categories: Transportation Construction Projects, Flood Control Construction Projects, Construction and Maintenance of Adult and Juvenile Jail Facilities, and Construction of Administration Center and various County Facilities.

Transportation Construction Projects

At June 30, 2001, the Maricopa County Transportation Department had contractual commitments of \$25,814,092 for 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, 2001, the Maricopa County Flood Control District had contractual commitments of \$67,217,000 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 million of revenue is collected, but in no event more than nine years. At June 30, 2001, Maricopa County had contractual commitments of \$254,058,431.

Construction of Administration Center and various County Facilities

At June 30, 2001, Maricopa County had the following contractual commitments related to major capital projects financed by the Lease Revenue Bonds, Series 2001.

Notes to the Financial Statements

(Continued)

PROJECT NAME	CONTRACTUAL COMMITMENT
Medical Examiner Facility	\$ 8,789,309
Justice Court Facilities	567,832
Administration Building	2,511,532
Administration Building Parking	12,486,697
Facilities Management Building	217,205
Comprehensive Health Clinic	20,500,000
Total	<u>\$ 45,072,575</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.

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 187 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 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.

Notes to the Financial Statements

(Continued)

ASRS

3300 N. Central Ave., Suite 1300
Phoenix, AZ 85012

(602) 240-2000 or (800) 621-3778
www.asrs.state.az.us

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, 2001, 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, 2001, 2000, and 1999 were \$10,836,327, \$9,916,689 and \$10,878,700, 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, 2001, 2000, and 1999 were \$2,451,845, \$2,488,516 and \$2,522,642, respectively, which were equal to the required contributions for the year.

Agent Plans - For the year ended June 30, 2001, 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 4.41 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 7.66 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 .77 percent.

Annual Pension Cost - The County's pension cost for the two agent plans for the year ended June 30, 2001, and related information follow.

	PSPRS		CORP
	(Sheriff)	(Investigators)	
Contribution rates:			
County	4.41%	7.66%	0.77%
Plan members	7.65%	7.65%	8.50%
Annual pension cost	\$1,285,636	\$57,762	\$260,498
Contributions made	\$1,285,636	\$57,762	\$260,498

The current-year annual required contributions for the two agent plans were determined as part of the June 30, 1999, actuarial valuation using the following actuarial cost method.

Notes to the Financial Statements
(Continued)

	PSPRS		CORP
	(Sheriff)	(Investigators)	
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	20 Years	20 Years
Asset valuation method	4 year smoothed market	4 year smoothed market	4 year smoothed market

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

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
Year Ended June 30, 2000			
PSPRS (Sheriff)	\$ 1,223,311	100.0%	\$ 0
PSPRS (Investigators)	\$ 54,870	100.0%	\$ 0
CORP	\$ 1,722,719	100.0%	\$ 0

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

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.

Notes to the Financial Statements

(Continued)

PSPRS

	(1)	(2)	(3)	(4)	(5)	(6)
Valuation Date June 30	Actuarial Value of Plan Assets	Entry Age Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1) - (2)	Percent Funded (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)

Sheriff

2000	\$164,612,412	\$131,971,723	\$ 32,640,689	124.7%	\$ 27,298,124	N/A
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

	(1)	(2)	(3)	(4)	(5)	(6)
Valuation Date June 30	Actuarial Value of Plan Assets	Entry Age Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Percent Funded (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)

Investigators

2000	\$ 4,794,966	\$ 4,160,358	\$ 634,608	115.3%	\$ 814,382	N/A
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

CORP

	(1)	(2)	(3)	(4)	(5)	(6)
Valuation Date June 30	Actuarial Value of Plan Assets	Entry Age Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Percent Funded (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
2000	\$ 98,511,990	\$ 67,900,521	\$ 30,611,469	145.1%	\$ 32,867,396	N/A
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

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:

Notes to the Financial Statements

(Continued)

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, 2001, Maricopa County had a net claims expense for Blue Cross/Blue Shield run off claims of \$29,280.

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, 2001, 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.

NOTE 29 – IMPLEMENTATION OF GASB STATEMENT NO. 34

Beginning with fiscal year 2002, the County will prepare its external financial reports following the requirements of GASB Statement No. 34, *Basic Financial Statements — and Management's Discussion and Analysis – for State and Local Governments*. Implementing this standard will significantly change the accounting principles and reporting format used by the County in future financial reports.

Financial Section

General Fund

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

Maricopa County
Schedule Of Expenditures - Budget And Actual
General Fund
For the Fiscal Year Ended June 30, 2001

	BUDGET	ACTUAL	VARIANCE
<u>GENERAL GOVERNMENT</u>			
County Assessor	\$ 14,354,298	\$ 14,354,292	\$ 6
Board of Supervisors	1,627,324	1,471,253	156,071
Finance	2,087,227	1,881,276	205,951
Management and Budget	1,551,613	1,372,436	179,177
County Manager	1,349,222	1,172,117	177,105
Elections	10,609,961	9,978,325	631,636
Materials Management	1,357,704	1,291,018	66,686
Facilities Management	21,595,719	21,326,679	269,040
Internal Audit	896,040	842,868	53,172
Human Resources	4,284,720	3,819,389	465,331
Planning and Training	672,400	610,280	62,120
Information Technology	5,269,733	5,175,454	94,279
Recorder	1,832,087	1,609,893	222,194
Treasurer	3,715,263	3,475,406	239,857
Call Center	1,334,229	1,221,731	112,498
General Government	<u>91,904,867</u>	<u>58,753,466</u>	<u>33,151,401</u>
Total General Government	<u>164,442,407</u>	<u>128,355,883</u>	<u>36,086,524</u>
<u>PUBLIC SAFETY</u>			
Adult Probation	11,619,113	11,619,104	9
Emergency Management	153,246	136,357	16,889
Clerk of Superior Court	19,504,692	19,302,059	202,633
County Attorney	40,165,686	40,119,036	46,650
Justice Courts	14,876,996	14,876,916	80
Constables	1,504,910	1,482,044	22,866
Judicial Mandates	6,239,451	6,181,424	58,027
Juvenile Courts	10,577,720	10,577,646	74
Medical Examiner	3,406,202	3,392,907	13,295
Indigent Representation	34,337,055	33,113,960	1,223,095
Public Fiduciary	1,757,037	1,703,936	53,101
Superior Court	39,557,710	39,557,638	72
Sheriff	<u>38,103,030</u>	<u>39,268,346</u>	<u>(1,165,316)</u>
Total Public Safety	<u>221,802,848</u>	<u>221,331,373</u>	<u>471,475</u>
<u>HEALTH, WELFARE AND SANITATION</u>			
Human Services	1,310,566	1,310,530	36
Public Health	5,375,547	5,296,378	79,169
Animal Control	228,096	228,096	0
Environmental Services	702,559	677,646	24,913
Health Care Mandates	240,637,361	204,572,819	36,064,542
Medical Assistance Program	<u>11,199,886</u>	<u>11,152,989</u>	<u>46,897</u>
Total Health, Welfare and Sanitation	<u>259,454,015</u>	<u>223,238,458</u>	<u>36,215,557</u>
<u>CULTURE AND RECREATION</u>			
Parks and Recreation	<u>1,636,148</u>	<u>1,501,023</u>	<u>135,125</u>
<u>EDUCATION</u>			
Superintendent of Schools	<u>1,618,575</u>	<u>1,573,126</u>	<u>45,449</u>
Total General Fund Expenditures	<u>\$ 648,953,993</u>	<u>\$ 575,999,863</u>	<u>\$ 72,954,130</u>



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
Environmental Services
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 Spurs Cross Ranch
Parks Lake Pleasant
Planning Grants
Planning and Development
Probate Programs
Public Defender Grants
Public Defender Training
Public Health Pharmacy
Recorder's Surcharge
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
Unorganized Territory Transportation
Victim Location
Waste Tire Program
Accommodation Schools
Small Schools Service Program

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.

Environmental Services — 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. §25-413 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 collected under the authority of A.R.S. §22-281; and time payment fees collected under authority of A.R.S. §12-116; and On-line access subscription fees collected under authority of A.R.S. §22-284. Expenditures are used to improve, maintain and enhance the ability to collect and manage monies assessed or received by the courts and to improve court automation projects.

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

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.

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

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

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.

Unorganized Territory Transportation — Established by A.R.S. §15-1001 to account for transportation aid for the transportation of children from unorganized territory to school districts within the county.

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

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

Accommodation Schools — Accounts for the maintenance and operations of the accommodation schools.

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



Maricopa County
Combining Balance Sheet
All Special Revenue Funds
As Of June 30, 2001

	TRANSPOR- TATION	FLOOD CONTROL	ADULT PROBATION GRANTS	HUMAN SERVICES GRANTS	PUBLIC HEALTH
ASSETS					
Cash in bank and on hand	\$ 1,800	\$ 450	\$	\$ 10,361	\$ 907
Cash and investments held by County Treasurer	14,259,282	13,833,369	3,003,162		2,379,366
Cash and investments held by trustee		109,209			
Receivables:					
Taxes		1,064,229			
Accrued interest	156,715	169,661	35,160		29,810
Due from other funds		1,985			
Due from other governmental units	16,154,080	9,613,219	765,751	7,560,983	6,370,691
Inventory of supplies	558,950	97,032			24,601
Miscellaneous				246,660	
Total assets	\$ 31,130,827	\$ 24,889,154	\$ 3,804,073	\$ 7,818,004	\$ 8,805,375
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 8,023,738	\$ 12,502,185	\$ 378,889	\$ 1,911,474	\$ 2,085,525
Employee compensation	708,381	391,060	958,960	209,680	340,369
Accrued liabilities	310,462	7,000	1,238	24	60
Due to other funds				2,868,945	
Due to other governmental units					
Deferred revenue		759,408	2,464,986	2,827,881	5,132,782
Deposits held for other parties	823,123				
Total liabilities	9,865,704	13,659,653	3,804,073	7,818,004	7,558,736
Fund balances:					
Reserved for inventory of supplies	558,950	97,032			24,601
Unreserved	20,706,173	11,132,469			1,222,038
Total fund balances	21,265,123	11,229,501			1,246,639
Total liabilities and fund balances	\$ 31,130,827	\$ 24,889,154	\$ 3,804,073	\$ 7,818,004	\$ 8,805,375

ENVIRON- MENTAL SERVICES	JUVENILE COURT GRANTS	CDBG HOUSING TRUST	LIBRARY	STADIUM DISTRICT	BANK ONE BALLPARK OPERATIONS	ANIMAL CONTROL
\$ 800	\$	\$	\$ 700	\$	\$ 15,000	\$ 2,720
4,202,293	1,309,423		7,189,038	2,999,118	2,297,433	
48,788	16,137		233,006	34,147	26,875	
	27,558		83,169		3,268	
1,812,351	2,634,203	4,615,285	409	1,032,410		67,843
					114,722	21,529
<u>\$ 6,064,232</u>	<u>\$ 3,987,321</u>	<u>\$ 4,615,285</u>	<u>\$ 7,506,322</u>	<u>\$ 4,065,675</u>	<u>\$ 2,457,298</u>	<u>\$ 92,092</u>
\$ 62,675	\$ 310,704	\$ 32,313	\$ 724,835	\$ 13	\$ 1,714	\$ 91,372
394,756	340,105	16,378	149,262		3,784	123,061
23			200		6,057	8,289
		16,470		3,268		735,296
	2,655,418	4,550,124	288,326			
<u>457,454</u>	<u>3,306,227</u>	<u>4,615,285</u>	<u>1,162,623</u>	<u>3,281</u>	<u>11,555</u>	<u>958,018</u>
5,606,778	681,094		6,343,699	4,062,394	2,445,743	21,529
<u>5,606,778</u>	<u>681,094</u>		<u>6,343,699</u>	<u>4,062,394</u>	<u>2,445,743</u>	<u>(887,455)</u>
<u>\$ 6,064,232</u>	<u>\$ 3,987,321</u>	<u>\$ 4,615,285</u>	<u>\$ 7,506,322</u>	<u>\$ 4,065,675</u>	<u>\$ 2,457,298</u>	<u>\$ 92,092</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2001

	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	3,909,398	89,233	276,824	16,665	144,418
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest	44,346		3,157		1,863
Due from other funds	406,513				
Due from other governmental units					407,336
Inventory of supplies					
Miscellaneous					
Total assets	\$ 4,360,257	\$ 89,233	\$ 279,981	\$ 16,665	\$ 553,617
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 80,795	\$	\$ 17,930	\$	\$ 35,476
Employee compensation	227,812				26,474
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Deferred revenue					491,667
Deposits held for other parties					
Total liabilities	308,607		17,930		553,617
Fund balances:					
Reserved for inventory of supplies					
Unreserved	4,051,650	89,233	262,051	16,665	
Total fund balances	4,051,650	89,233	262,051	16,665	
Total liabilities and fund balances	\$ 4,360,257	\$ 89,233	\$ 279,981	\$ 16,665	\$ 553,617

<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>
\$	\$	\$	\$ 300	\$	\$	\$
333,548	1,621	219,631	3,147,665	141,090	788,498	220,622
3,817		3,389	35,767	1,461	8,178	2,516
126,242		458,470	50,589	57,957	87,448	14,345
		92,210				
<u>\$ 463,607</u>	<u>\$ 1,621</u>	<u>\$ 773,700</u>	<u>\$ 3,234,321</u>	<u>\$ 200,508</u>	<u>\$ 884,124</u>	<u>\$ 237,483</u>
\$ 17,816	\$	\$ 327,108	\$ 10,547	\$ 65,244	\$ 87,649	\$
50,972	1,621	133,296	82,758	5,051	20,564	4,167
153		135		66		
		313,161				
<u>68,941</u>	<u>1,621</u>	<u>773,700</u>	<u>93,305</u>	<u>70,361</u>	<u>108,213</u>	<u>4,167</u>
394,666			3,141,016	130,147	775,911	233,316
<u>394,666</u>			<u>3,141,016</u>	<u>130,147</u>	<u>775,911</u>	<u>233,316</u>
<u>\$ 463,607</u>	<u>\$ 1,621</u>	<u>\$ 773,700</u>	<u>\$ 3,234,321</u>	<u>\$ 200,508</u>	<u>\$ 884,124</u>	<u>\$ 237,483</u>

(continued on next page)

Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2001

	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	EXPEDITED CHILD SUPPORT	HOUSING DEPARTMENT	JAIL OPERATIONS
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$ 4,989,087	\$
Cash and investments held by County Treasurer	281,097	469,666	306,365		
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest	3,230	5,354	3,508		1,725,148
Due from other funds			32,994		914
Due from other governmental units		4,000		1,027,676	19,795,571
Inventory of supplies					193,974
Miscellaneous				145,730	
Total assets	\$ 284,327	\$ 479,020	\$ 342,867	\$ 6,162,493	\$ 21,715,607
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$	\$ 1,866	\$ 26,802	\$ 1,990,478	\$ 3,002,716
Employee compensation		9,409	11,585		2,214,774
Accrued liabilities					3,831
Due to other funds					3,145,417
Due to other governmental units					3,391
Deferred revenue		467,745			
Deposits held for other parties					
Total liabilities		479,020	38,387	1,990,478	8,370,129
Fund balances:					
Reserved for inventory of supplies					193,974
Unreserved	284,327		304,480	4,172,015	13,151,504
Total fund balances	284,327		304,480	4,172,015	13,345,478
Total liabilities and fund balances	\$ 284,327	\$ 479,020	\$ 342,867	\$ 6,162,493	\$ 21,715,607

<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>
\$	\$	\$	\$	\$	\$
30,524	217,445	587,349	688,514	4,949	507,156
	2,480	8,509	7,852		5,784
31,929	4,779	36,861	107,786		62,237
<u>\$ 62,453</u>	<u>\$ 224,704</u>	<u>\$ 632,719</u>	<u>\$ 804,152</u>	<u>\$ 4,949</u>	<u>\$ 575,177</u>
\$ 1,260	\$	\$ 23,589	\$ 1,299 34,076	\$	\$ 232,426
	224,704				
<u>1,260</u>	<u>224,704</u>	<u>23,589</u>	<u>35,375</u>		<u>232,426</u>
<u>61,193</u>		<u>609,130</u>	<u>768,777</u>	<u>4,949</u>	<u>342,751</u>
<u>61,193</u>		<u>609,130</u>	<u>768,777</u>	<u>4,949</u>	<u>342,751</u>
<u>\$ 62,453</u>	<u>\$ 224,704</u>	<u>\$ 632,719</u>	<u>\$ 804,152</u>	<u>\$ 4,949</u>	<u>\$ 575,177</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2001

	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	6,040	126,216		1,300,454	25,000
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest		1,439		14,465	
Due from other funds					
Due from other governmental units			45,319		
Inventory of supplies					
Miscellaneous					
Total assets	\$ 6,040	\$ 127,655	\$ 45,319	\$ 1,314,919	\$ 25,050
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$	\$ 123	\$ 4,927	\$ 2,630	\$ 143
Employee compensation		3,472		54,939	
Accrued liabilities			273		
Due to other funds			34,692		
Due to other governmental units					
Deferred revenue			5,427		
Deposits held for other parties					
Total liabilities		3,595	45,319	57,569	143
Fund balances:					
Reserved for inventory of supplies					
Unreserved	6,040	124,060		1,257,350	24,907
Total fund balances	6,040	124,060		1,257,350	24,907
Total liabilities and fund balances	\$ 6,040	\$ 127,655	\$ 45,319	\$ 1,314,919	\$ 25,050

PARKS SPURS CROSS RANCH	PARKS LAKE PLEASANT	PLANNING GRANTS	PLANNING AND DEVELOP- MENT	PROBATE PROGRAMS	PUBLIC DEFENDER GRANTS	PUBLIC DEFENDER TRAINING
\$	\$ 130	\$	\$	\$	\$	\$
33,166	7,239,925	272,960	5,018,824	81,193		
	83,128	2,590	59,188	28,281	62,446	102,081
<u>\$ 33,166</u>	<u>\$ 7,323,183</u>	<u>\$ 275,550</u>	<u>\$ 5,078,012</u>	<u>\$ 109,474</u>	<u>\$ 62,446</u>	<u>\$ 102,081</u>
\$ 12,663	\$ 15,872 14,730	\$ 1,524	\$ 16,393 135,499 2	\$ 286 12,915	\$ 17,598 44,848	\$ 12,295 9,470 26,581
<u>12,663</u>	<u>30,602</u>	<u>1,524</u>	<u>151,894</u>	<u>13,201</u>	<u>62,446</u>	<u>48,346</u>
<u>20,503</u>	<u>7,292,581</u>	<u>274,026</u>	<u>4,926,118</u>	<u>96,273</u>		<u>53,735</u>
<u>20,503</u>	<u>7,292,581</u>	<u>274,026</u>	<u>4,926,118</u>	<u>96,273</u>		<u>53,735</u>
<u>\$ 33,166</u>	<u>\$ 7,323,183</u>	<u>\$ 275,550</u>	<u>\$ 5,078,012</u>	<u>\$ 109,474</u>	<u>\$ 62,446</u>	<u>\$ 102,081</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2001

	PUBLIC HEALTH PHARMACY	RECORDER'S SURCHARGE	RESEARCH AND REPORTING	RICO	SHERIFF AVIATION
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$ 9,277,499	\$
Cash and investments held by County Treasurer	1,592,440	2,418,661	167,818		6,209
Cash and investments held by trustee					
Receivables:					
Taxes					
Accrued interest	17,796	27,672			
Due from other funds		134,480			
Due from other governmental units					
Inventory of supplies	161,395				
Miscellaneous					
Total assets	\$ 1,771,631	\$ 2,580,813	\$ 167,818	\$ 9,277,499	\$ 6,209
LIABILITIES AND FUND BALANCES					
Liabilities:					
Vouchers payable	\$ 203,571	\$ 356,889	\$ 9,381	\$	\$
Employee compensation	38,925	45,433	5,817		
Accrued liabilities	65	10		31,509	
Due to other funds					
Due to other governmental units				9,245,990	
Deferred revenue					
Deposits held for other parties					
Total liabilities	242,561	402,332	15,198	9,277,499	
Fund balances:					
Reserved for inventory of supplies	161,395				
Unreserved	1,367,675	2,178,481	152,620		6,209
Total fund balances	1,529,070	2,178,481	152,620		6,209
Total liabilities and fund balances	\$ 1,771,631	\$ 2,580,813	\$ 167,818	\$ 9,277,499	\$ 6,209

SHERIFF DONATIONS	SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF SPECIAL FUNDING	SPORTS AUTHORITY	STREET LIGHTING	SUPERIOR COURT GRANTS
\$	\$ 500,071	\$	\$	\$ 96,150	\$	\$
10,520	9,770,701	45,943	1,158,692		1,462,108	149,303
	111,806		13,215		16,675	1,881
	2,144,823					124,845
		4,931	351,857			
<u>\$ 10,520</u>	<u>\$ 12,527,401</u>	<u>\$ 50,874</u>	<u>\$ 1,523,764</u>	<u>\$ 96,150</u>	<u>\$ 1,478,783</u>	<u>\$ 276,029</u>
\$	\$ 176,242	\$	\$ 171,006	\$ 1,980	\$ 131,016	\$ 85,229
	105,965		53,880			48,902
	2,945		9,629			183
	2,268					
	976,867					141,715
	1,264,287		234,515	1,980	131,016	276,029
10,520	11,263,114	50,874	1,289,249	94,170	1,347,767	
10,520	11,263,114	50,874	1,289,249	94,170	1,347,767	
<u>\$ 10,520</u>	<u>\$ 12,527,401</u>	<u>\$ 50,874</u>	<u>\$ 1,523,764</u>	<u>\$ 96,150</u>	<u>\$ 1,478,783</u>	<u>\$ 276,029</u>

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Maricopa County
Combining Balance Sheet
All Special Revenue Funds (Continued)
As Of June 30, 2001

	SUPERIOR COURT JUDICIAL ENHANCEMENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION	UNORGANIZED TERRITORY TRANS- PORTATION
ASSETS				
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by County Treasurer	1,076,788	558,203	642,798	99,955
Cash and investments held by trustee				
Receivables:				
Taxes				
Accrued interest	13,107	8,168		
Due from other funds	67,583	67,389		
Due from other governmental units				
Inventory of supplies				
Miscellaneous				
Total assets	\$ 1,157,478	\$ 633,760	\$ 642,798	\$ 99,955
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 69,146	\$ 52,922	\$	\$ 197,018
Employee compensation		15,166		
Accrued liabilities				
Due to other funds				
Due to other governmental units		15,000		
Deferred revenue				
Deposits held for other parties				
Total liabilities	69,146	83,088		197,018
Fund balances:				
Reserved for inventory of supplies				
Unreserved	1,088,332	550,672	642,798	(97,063)
Total fund balances	1,088,332	550,672	642,798	(97,063)
Total liabilities and fund balances	\$ 1,157,478	\$ 633,760	\$ 642,798	\$ 99,955

VICTIM LOCATION	WASTE TIRE PROGRAM	ACCOMMODATION SCHOOLS	SMALL SCHOOLS SERVICE PROGRAM	TOTALS JUNE 30, 2001
\$	\$	\$	\$	\$ 14,896,025
82,934	1,876,247	1,757,844	499,374	101,335,078 109,209
	21,255			1,297,235 2,859,206
	834,856			1,296,179 75,689,607
				1,057,481 956,110
<u>\$ 82,934</u>	<u>\$ 2,732,358</u>	<u>\$ 1,757,844</u>	<u>\$ 499,374</u>	<u>\$ 199,496,130</u>
\$	\$ 114,802 4,458	\$	\$	\$ 33,682,972 7,027,048 382,154 6,877,785 9,264,381 21,300,211 823,123
	119,260			79,357,674
82,934	2,613,098	1,757,844	499,374	1,057,481 119,080,975
82,934	2,613,098	1,757,844	499,374	120,138,456
<u>\$ 82,934</u>	<u>\$ 2,732,358</u>	<u>\$ 1,757,844</u>	<u>\$ 499,374</u>	<u>\$ 199,496,130</u>

Maricopa County
Combining Statement Of Revenues, Expenditures And
Changes In Fund Balances
All Special Revenue Funds
For the Fiscal Year Ended June 30, 2001

	TRANSPOR- TATION	FLOOD CONTROL	ADULT PROBATION GRANTS	HUMAN SERVICES GRANTS	PUBLIC HEALTH
REVENUES					
Taxes	\$	\$ 43,874,334	\$	\$	\$
Licenses and permits	671,829	1,182,821			
Intergovernmental	90,775,787	16,970,787	33,647,566	25,288,361	27,509,959
Charges for services	3,710		255,585		60,338
Fines and forfeits					
Miscellaneous	3,409,798	3,408,183	180,400	51,046	156,397
Total revenues	<u>94,861,124</u>	<u>65,436,125</u>	<u>34,083,551</u>	<u>25,339,407</u>	<u>27,726,694</u>
EXPENDITURES					
Current:					
General government					
Public safety		30,966,212	34,024,470		
Highways and streets	59,803,451				
Health, welfare and sanitation				25,106,677	27,035,376
Culture and recreation					
Education					
Capital outlay	51,828,683	48,630,006	40,132	232,730	183,246
Total expenditures	<u>111,632,134</u>	<u>79,596,218</u>	<u>34,064,602</u>	<u>25,339,407</u>	<u>27,218,622</u>
Excess (deficiency) of revenues over expenditures	<u>(16,771,010)</u>	<u>(14,160,093)</u>	<u>18,949</u>		<u>508,072</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in					
Operating transfers out	(417,434)		(18,949)		(167,322)
Total other financing sources (uses)	<u>(417,434)</u>		<u>(18,949)</u>		<u>(167,322)</u>
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(17,188,444)</u>	<u>(14,160,093)</u>			<u>340,750</u>
Fund balances (deficits) at beginning of year	<u>38,506,186</u>	<u>25,367,983</u>			<u>921,819</u>
Increase (decrease) in reserve for inventory of supplies	<u>(52,619)</u>	<u>21,611</u>			<u>(15,930)</u>
Fund balances (deficits) at end of year	<u>\$ 21,265,123</u>	<u>\$ 11,229,501</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,246,639</u>

ENVIRO- MENTAL SERVICES	JUVENILE COURT GRANTS	CDBG HOUSING TRUST	LIBRARY	STADIUM DISTRICT	BANK ONE BALLPARK OPERATIONS	ANIMAL CONTROL
\$	\$	\$	\$ 8,863,611	\$	\$	\$
11,332,444						3,398,130
3,433,745	14,014,934	7,772,590	89,306			546,811
428,145	251,007		8,168	5,637,184		1,518,203
409,032			220,074			3,783
<u>1,361,477</u>	<u>81,864</u>	<u>89,731</u>	<u>567,839</u>	<u>272,535</u>	<u>3,378,101</u>	<u>39,948</u>
<u>16,964,843</u>	<u>14,347,805</u>	<u>7,862,321</u>	<u>9,748,998</u>	<u>5,909,719</u>	<u>3,378,101</u>	<u>5,506,875</u>
	13,789,521					
15,938,655		7,862,321				6,118,706
			8,774,074	51,416	2,326,545	
<u>62,283</u>	<u>104,280</u>		<u>500,525</u>			<u>411,133</u>
<u>16,000,938</u>	<u>13,893,801</u>	<u>7,862,321</u>	<u>9,274,599</u>	<u>51,416</u>	<u>2,326,545</u>	<u>6,529,839</u>
<u>963,905</u>	<u>454,004</u>		<u>474,399</u>	<u>5,858,303</u>	<u>1,051,556</u>	<u>(1,022,964)</u>
						142,556
			(3,226)	(5,680,984)	(449,991)	(7,047)
			(3,226)	(5,680,984)	(449,991)	135,509
<u>963,905</u>	<u>454,004</u>		<u>471,173</u>	<u>177,319</u>	<u>601,565</u>	<u>(887,455)</u>
<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>
						(24,134)
<u>\$ 5,606,778</u>	<u>\$ 681,094</u>	<u>\$</u>	<u>\$ 6,343,699</u>	<u>\$ 4,062,394</u>	<u>\$ 2,445,743</u>	<u>\$ (865,926)</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, 2001

	ADULT PROBATION SERVICES	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCE- MENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT GRANTS
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental			63,121		1,906,553
Charges for services	6,899,441				
Fines and forfeits	127,497				
Miscellaneous	182,650	4,918	21,873	955	11,236
Total revenues	<u>7,209,588</u>	<u>4,918</u>	<u>84,994</u>	<u>955</u>	<u>1,917,789</u>
EXPENDITURES					
Current:					
General government					
Public safety	5,285,142			5	1,966,909
Highways and streets					
Health, welfare and sanitation		21,090	88,860		
Culture and recreation					
Education					
Capital outlay	78,533		14,896		19,599
Total expenditures	<u>5,363,675</u>	<u>21,090</u>	<u>103,756</u>	<u>5</u>	<u>1,986,508</u>
Excess (deficiency) of revenues over expenditures	<u>1,845,913</u>	<u>(16,172)</u>	<u>(18,762)</u>	<u>950</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>1,845,913</u>	<u>(16,172)</u>	<u>(18,762)</u>	<u>950</u>	<u>(68,719)</u>
Fund balances (deficits) at beginning of year	<u>2,205,737</u>	<u>105,405</u>	<u>280,813</u>	<u>15,715</u>	<u>68,719</u>
Increase (decrease) in reserve for inventory of supplies					
Fund balances (deficits) at end of year	<u>\$ 4,051,650</u>	<u>\$ 89,233</u>	<u>\$ 262,051</u>	<u>\$ 16,665</u>	<u>\$</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>
\$	\$	\$	\$	\$	\$	\$
	81,112	5,003,119	1,690,070	7,000		
1,517,287				733,416	1,011,953	162,495
			1,366,221			
<u>28,562</u>	<u>242</u>		<u>327,350</u>	<u>9,384</u>	<u>59,227</u>	<u>14,354</u>
<u>1,545,849</u>	<u>81,354</u>	<u>5,003,119</u>	<u>3,383,641</u>	<u>749,800</u>	<u>1,071,180</u>	<u>176,849</u>
1,460,209		5,003,119	2,937,349	684,612	1,074,680	
	81,354					89,119
			211,727	36,524	6,734	
<u>1,460,209</u>	<u>81,354</u>	<u>5,003,119</u>	<u>3,149,076</u>	<u>721,136</u>	<u>1,081,414</u>	<u>89,119</u>
<u>85,640</u>			<u>234,565</u>	<u>28,664</u>	<u>(10,234)</u>	<u>87,730</u>
<u>85,640</u>			<u>234,565</u>	<u>28,664</u>	<u>(10,234)</u>	<u>87,730</u>
<u>309,026</u>			<u>2,906,451</u>	<u>101,483</u>	<u>786,145</u>	<u>145,586</u>
<u>\$ 394,666</u>	<u>\$</u>	<u>\$</u>	<u>\$ 3,141,016</u>	<u>\$ 130,147</u>	<u>\$ 775,911</u>	<u>\$ 233,316</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, 2001

	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	EXPEDITED CHILD SUPPORT	HOUSING DEPARTMENT
REVENUES				
Taxes	\$	\$	\$	\$
Licenses and permits				
Intergovernmental		424,808		12,376,928
Charges for services	74,842		373,739	1,237,235
Fines and forfeits				
Miscellaneous	21,446	33,617	25,352	3,413,966
Total revenues	<u>96,288</u>	<u>458,425</u>	<u>399,091</u>	<u>17,028,129</u>
EXPENDITURES				
Current:				
General government				
Public safety	55,230	458,425		
Highways and streets				
Health, welfare and sanitation			469,721	16,433,600
Culture and recreation				
Education				
Capital outlay				
Total expenditures	<u>55,230</u>	<u>458,425</u>	<u>469,721</u>	<u>16,433,600</u>
Excess (deficiency) of revenues over expenditures	<u>41,058</u>		<u>(70,630)</u>	<u>594,529</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>41,058</u>		<u>(70,630)</u>	<u>594,529</u>
Fund balances (deficits) at beginning of year	<u>243,269</u>		<u>375,110</u>	<u>3,577,486</u>
Increase (decrease) in reserve for inventory of supplies				
Fund balances (deficits) at end of year	<u>\$ 284,327</u>	<u>\$</u>	<u>\$ 304,480</u>	<u>\$ 4,172,015</u>

JAIL OPERATIONS	JUSTICE COURT ENHANCE- MENT	JUSTICE COURT JUDICIAL ENHANCEMENT	JUVENILE PROBATION	JUVENILE RESTITUTION	LAW LIBRARY
\$	\$	\$	\$	\$	\$
112,883,556					
19,445	451,644	484,098	1,050,908		827,213
					5,007
9,922,007	3,154	53,234	46,571	2,376	84,519
<u>122,825,008</u>	<u>454,798</u>	<u>537,332</u>	<u>1,097,479</u>	<u>2,376</u>	<u>916,739</u>
114,116,169	438,286	302,864	906,843		1,071,748
5,496,338	41,278	204,438			
<u>119,612,507</u>	<u>479,564</u>	<u>507,302</u>	<u>906,843</u>		<u>1,071,748</u>
3,212,501	(24,766)	30,030	190,636	2,376	(155,009)
91,903,893					
(103,034,316)					
<u>(11,130,423)</u>					
(7,917,922)	(24,766)	30,030	190,636	2,376	(155,009)
21,069,426	85,959	579,100	578,141	2,573	497,760
193,974					
<u>\$ 13,345,478</u>	<u>\$ 61,193</u>	<u>\$ 609,130</u>	<u>\$ 768,777</u>	<u>\$ 4,949</u>	<u>\$ 342,751</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, 2001

	OLD COURT- HOUSE	PALO VERDE	PARKS & RECREATION GRANTS	PARKS ENHANCEMENT	PARKS SOUVENIR
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental		226,521	42,350		
Charges for services				1,227,964	
Fines and forfeits					
Miscellaneous	346	8,349		865,465	53,621
Total revenues	<u>346</u>	<u>234,870</u>	<u>42,350</u>	<u>2,093,429</u>	<u>53,621</u>
EXPENDITURES					
Current:					
General government					
Public safety		220,600			
Highways and streets					
Health, welfare and sanitation					
Culture and recreation			2,765	1,442,400	33,089
Education					
Capital outlay			39,585	181,321	
Total expenditures		<u>220,600</u>	<u>42,350</u>	<u>1,623,721</u>	<u>33,089</u>
Excess (deficiency) of revenues over expenditures	<u>346</u>	<u>14,270</u>		<u>469,708</u>	<u>20,532</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in				14,426	
Operating transfers out					(14,426)
Total other financing sources (uses)				<u>14,426</u>	<u>(14,426)</u>
Excess (deficiency) of revenues and other sources over Expenditures and other uses	<u>346</u>	<u>14,270</u>		<u>484,134</u>	<u>6,106</u>
Fund balances (deficits) at beginning of of year	<u>5,694</u>	<u>109,790</u>		<u>773,216</u>	<u>18,801</u>
Increase (decrease) in reserve for inventory of supplies					
Fund balances (deficits) at end of year	<u>\$ 6,040</u>	<u>\$ 124,060</u>	<u>\$</u>	<u>\$ 1,257,350</u>	<u>\$ 24,907</u>

PARKS SPURS CROSS RANCH	PARKS LAKE PLEASANT	PLANNING GRANTS	PLANNING AND DEVELOP- MENT	PROBATE PROGRAMS	PUBLIC DEFENDER GRANTS	PUBLIC DEFENDER TRAINING
\$	\$	\$	\$	\$	\$	\$
		222,975	6,378,758			
95,000	104,390				939,308	361,322
100	1,163,730		2,719,229	364,431		
			3,600			
8,217	652,733	10,957	352,464	1,725	2,986	8,628
<u>103,317</u>	<u>1,920,853</u>	<u>233,932</u>	<u>9,454,051</u>	<u>366,156</u>	<u>942,294</u>	<u>369,950</u>
		113,203	6,385,793	276,208	994,559	360,023
42,843	1,740,974					
39,971	223,876	23,341	282,281			
<u>82,814</u>	<u>1,964,850</u>	<u>136,544</u>	<u>6,668,074</u>	<u>276,208</u>	<u>994,559</u>	<u>360,023</u>
20,503	(43,997)	97,388	2,785,977	89,948	(52,265)	9,927
	(147,306)		(50,206)			
	<u>(147,306)</u>		<u>(50,206)</u>			
20,503	(191,303)	97,388	2,735,771	89,948	(52,265)	9,927
	7,483,884	176,638	2,190,347	6,325	52,265	43,808
<u>\$ 20,503</u>	<u>\$ 7,292,581</u>	<u>\$ 274,026</u>	<u>\$ 4,926,118</u>	<u>\$ 96,273</u>	<u>\$</u>	<u>\$ 53,735</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, 2001

	PUBLIC HEALTH PHARMACY	RECORDER'S SURCHARGE	RESEARCH AND REPORTING	RICO	SHERIFF AVIATION
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental					
Charges for services	2,269,896	3,920,184			
Fines and forfeits				783,384	
Miscellaneous	208,434	173,808	544,476		272
Total revenues	<u>2,478,330</u>	<u>4,093,992</u>	<u>544,476</u>	<u>783,384</u>	<u>272</u>
EXPENDITURES					
Current:					
General government		2,736,734	436,240		
Public safety				596,710	
Highways and streets					
Health, welfare and sanitation	2,649,484				
Culture and recreation					
Education					
Capital outlay		1,133,808		186,674	
Total expenditures	<u>2,649,484</u>	<u>3,870,542</u>	<u>436,240</u>	<u>783,384</u>	
Excess (deficiency) of revenues over expenditures	<u>(171,154)</u>	<u>223,450</u>	<u>108,236</u>		<u>272</u>
OTHER FINANCING SOURCES (USES)					
Operating transfers in	20,885		185,708		
Operating transfers out	(75,961)		(1,273)		
Total other financing sources (uses)	<u>(55,076)</u>		<u>184,435</u>		
Excess (deficiency) of revenues and other sources over expenditures and other uses	<u>(226,230)</u>	<u>223,450</u>	<u>292,671</u>		<u>272</u>
Fund balances (deficits) at beginning of year	<u>1,689,371</u>	<u>1,955,031</u>	<u>(140,051)</u>		<u>5,937</u>
Increase (decrease) in reserve for inventory of supplies	<u>65,929</u>				
Fund balances (deficits) at end of year	<u>\$ 1,529,070</u>	<u>\$ 2,178,481</u>	<u>\$ 152,620</u>	<u>\$</u>	<u>\$ 6,209</u>

SHERIFF DONATIONS	SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF SPECIAL FUNDING	SPORTS AUTHORITY	STREET LIGHTING	SUPERIOR COURT GRANTS
\$	\$	\$	\$	\$	\$	\$
	8,601,603					2,077,948
		55,904			3,612,549	
6,643	472,610	1,318	5,956,707	360,667	114,192	22,229
6,643	9,074,213	57,222	5,956,707	360,667	3,726,741	2,100,177
	4,149,501	7,197	4,447,195		3,418,502	2,134,686
				425,119		
	362,336		236,657			33,413
	4,511,837	7,197	4,683,852	425,119	3,418,502	2,168,099
6,643	4,562,376	50,025	1,272,855	(64,452)	308,239	(67,922)
6,643	4,562,376	50,025	1,272,855	(64,452)	308,239	(67,922)
3,877	6,700,738	849	16,394	158,622	1,039,528	67,922
\$ 10,520	\$ 11,263,114	\$ 50,874	\$ 1,289,249	\$ 94,170	\$ 1,347,767	\$

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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, 2001

	SUPERIOR COURT JUDICIAL ENHANCE- MENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFOR- MATION	UNORGANIZED TERRITORY TRANS- PORTATION
REVENUES				
Taxes	\$	\$	\$	\$
Licenses and permits				
Intergovernmental	501,007	847,873		
Charges for services	895,368	674,193	147,557	
Fines and forfeits				
Miscellaneous	74,295	54,564		557,993
Total revenues	<u>1,470,670</u>	<u>1,576,630</u>	<u>147,557</u>	<u>557,993</u>
EXPENDITURES				
Current:				
General government			40,528	
Public safety	1,150,526	1,499,878		
Highways and streets				
Health, welfare and sanitation				
Culture and recreation				
Education				648,656
Capital outlay	68,822			
Total expenditures	<u>1,219,348</u>	<u>1,499,878</u>	<u>40,528</u>	<u>648,656</u>
Excess (deficiency) of revenues over expenditures	<u>251,322</u>	<u>76,752</u>	<u>107,029</u>	<u>(90,663)</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>251,322</u>	<u>76,752</u>	<u>107,029</u>	<u>(90,663)</u>
Fund balances (deficits) at beginning of year	<u>837,010</u>	<u>473,920</u>	<u>535,769</u>	<u>(6,400)</u>
Increase (decrease) in reserve for Inventory of supplies				
Fund balances (deficits) at end of year	<u>\$ 1,088,332</u>	<u>\$ 550,672</u>	<u>\$ 642,798</u>	<u>\$ (97,063)</u>

VICTIM LOCATION	WASTE TIRE PROGRAM	ACCOMMODATION SCHOOLS	SMALL SCHOOLS SERVICE PROGRAM	TOTALS JUNE 30, 2001
\$	\$	\$	\$	\$
				52,737,945
				23,186,957
	3,491,083	10,539,283	84,220	382,398,021
	127,024	2,756,585	424,312	43,365,082
				2,918,598
33,842	130,331	75,719	39,635	38,057,538
33,842	3,748,438	13,371,587	548,167	542,664,141
				3,213,502
				240,296,374
				59,803,451
	2,846,837			104,741,800
				14,839,225
		13,718,193	625,455	14,992,304
	148,059			111,063,229
	2,994,896	13,718,193	625,455	548,949,885
33,842	753,542	(346,606)	(77,288)	(6,285,744)
				92,267,468
				(110,068,441)
				(17,800,973)
33,842	753,542	(346,606)	(77,288)	(24,086,717)
49,092	1,859,556	2,104,450	576,662	144,036,342
				188,831
\$ 82,934	\$ 2,613,098	\$ 1,757,844	\$ 499,374	\$ 120,138,456

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Transportation
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 1,200,000	\$ 671,829	\$ (528,171)
Intergovernmental	107,474,014	90,775,787	(16,698,227)
Charges for services	50,000	3,710	(46,290)
Miscellaneous	1,668,575	3,409,798	1,741,223
Total revenues	<u>110,392,589</u>	<u>94,861,124</u>	<u>(15,531,465)</u>
<u>EXPENDITURES</u>			
Highways and streets	60,255,937	59,803,451	452,486
Capital outlay	72,554,779	51,828,683	20,726,096
Total expenditures	<u>132,810,716</u>	<u>111,632,134</u>	<u>21,178,582</u>
Deficiency of revenues over expenditures	<u>(22,418,127)</u>	<u>(16,771,010)</u>	<u>5,647,117</u>
<u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(2,100,886)</u>	<u>(417,434)</u>	<u>1,683,452</u>
Total other financing uses	<u>(2,100,886)</u>	<u>(417,434)</u>	<u>1,683,452</u>
Deficiency of revenues over expenditures and other uses	(24,519,013)	(17,188,444)	7,330,569
Fund balance at beginning of year	28,000,000	38,506,186	10,506,186
Decrease in reserve for inventory	<u>(52,619)</u>	<u>(52,619)</u>	<u>(52,619)</u>
Fund balance at end of year	<u>\$ 3,480,987</u>	<u>\$ 21,265,123</u>	<u>\$ 17,784,136</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Flood Control
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 45,009,461	\$ 43,874,334	\$ (1,135,127)
Licenses and permits	1,131,963	1,182,821	50,858
Intergovernmental	22,567,000	16,970,787	(5,596,213)
Miscellaneous	4,779,969	3,408,183	(1,371,786)
Total revenues	<u>73,488,393</u>	<u>65,436,125</u>	<u>(8,052,268)</u>
 <u>EXPENDITURES</u>			
Public safety	31,516,483	30,966,212	550,271
Capital outlay	56,544,434	48,630,006	7,914,428
Total expenditures	<u>88,060,917</u>	<u>79,596,218</u>	<u>8,464,699</u>
 Deficiency of revenues over expenditures	 <u>(14,572,524)</u>	 <u>(14,160,093)</u>	 <u>412,431</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	(1,219,910)		1,219,910
Total other financing uses	<u>(1,219,910)</u>	<u></u>	<u>1,219,910</u>
 Deficiency of revenues over expenditures and other uses	 <u>(15,792,434)</u>	 <u>(14,160,093)</u>	 <u>1,632,341</u>
 Fund balance at beginning of year	 28,166,869	 25,367,983	 (2,798,886)
 Increase in reserve for inventory	 <u></u>	 <u>21,611</u>	 <u>21,611</u>
 Fund balance at end of year	 <u>\$ 12,374,435</u>	 <u>\$ 11,229,501</u>	 <u>\$ (1,144,934)</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Human Services Grants
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 24,985,741	\$ 25,288,361	\$ 302,620
Miscellaneous		51,046	51,046
Total revenues	<u>24,985,741</u>	<u>25,339,407</u>	<u>353,666</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	24,315,741	25,106,677	(790,936)
Capital outlay	670,000	232,730	437,270
Total expenditures	<u>24,985,741</u>	<u>25,339,407</u>	<u>(353,666)</u>
 Excess of revenues over expenditures			
 Fund balance at beginning of year			
	_____	_____	_____
 Fund balance at end of year			
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Public Health
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 29,916,666	\$ 27,509,959	\$ (2,406,707)
Charges for services		60,338	60,338
Miscellaneous	63,000	156,397	93,397
Total revenues	<u>29,979,666</u>	<u>27,726,694</u>	<u>(2,252,972)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	29,369,583	27,035,376	2,334,207
Capital outlay		183,246	(183,246)
Total expenditures	<u>29,369,583</u>	<u>27,218,622</u>	<u>2,150,961</u>
 Excess of revenues over expenditures	 610,083	 508,072	 (102,011)
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(610,083)</u>	<u>(167,322)</u>	<u>442,761</u>
Total other financing uses	<u>(610,083)</u>	<u>(167,322)</u>	<u>442,761</u>
 Excess of revenues over expenditures and other uses		 340,750	 340,750
 Fund balance at beginning of year		 921,819	 921,819
 Decrease in reserve for inventory		 <u>(15,930)</u>	 <u>(15,930)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 1,246,639</u>	 <u>\$ 1,246,639</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Environmental Services
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 10,574,000	\$ 11,332,444	\$ 758,444
Intergovernmental	6,322,533	3,433,745	(2,888,788)
Charges for services	377,000	428,145	51,145
Fines and forfeits	128,900	409,032	280,132
Miscellaneous	704,000	1,361,477	657,477
Total revenues	<u>18,106,433</u>	<u>16,964,843</u>	<u>(1,141,590)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	17,804,749	15,938,655	1,866,094
Capital outlay	<u>337,385</u>	<u>62,283</u>	<u>275,102</u>
Total expenditures	<u>18,142,134</u>	<u>16,000,938</u>	<u>2,141,196</u>
 Excess (deficiency) of revenues over expenditures	 <u>(35,701)</u>	 <u>963,905</u>	 <u>999,606</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(578,358)</u>	<u></u>	<u>578,358</u>
Total other financing uses	<u>(578,358)</u>	<u></u>	<u>578,358</u>
 Excess (deficiency) of revenues over expenditures and other uses	 <u>(614,059)</u>	 <u>963,905</u>	 <u>1,577,964</u>
 Fund balance at beginning of year	 <u>3,508,000</u>	 <u>4,642,873</u>	 <u>1,134,873</u>
 Fund balance at end of year	 <u>\$ 2,893,941</u>	 <u>\$ 5,606,778</u>	 <u>\$ 2,712,837</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 16,000,000	\$ 14,014,934	\$ (1,985,066)
Charges for services	190,000	251,007	61,007
Miscellaneous		81,864	81,864
Total revenues	<u>16,190,000</u>	<u>14,347,805</u>	<u>(1,842,195)</u>
 <u>EXPENDITURES</u>			
Public safety	16,393,300	13,789,521	2,603,779
Capital outlay		104,280	(104,280)
Total expenditures	<u>16,393,300</u>	<u>13,893,801</u>	<u>2,499,499</u>
 Excess (deficiency) of revenues over expenditures	 (203,300)	 454,004	 657,304
 Fund balance at beginning of year	 <u>281,000</u>	 <u>227,090</u>	 <u>(53,910)</u>
 Fund balance at end of year	 <u>\$ 77,700</u>	 <u>\$ 681,094</u>	 <u>\$ 603,394</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 15,897,185	\$ 7,772,590	\$ (8,124,595)
Miscellaneous		89,731	89,731
Total revenues	<u>15,897,185</u>	<u>7,862,321</u>	<u>(8,034,864)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>15,872,753</u>	<u>7,862,321</u>	<u>8,010,432</u>
Total expenditures	<u>15,872,753</u>	<u>7,862,321</u>	<u>8,010,432</u>
 Excess of revenues over expenditures	 <u>24,432</u>	 <u></u>	 <u>(24,432)</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(24,432)</u>	<u></u>	<u>24,432</u>
Total other financing uses	<u>(24,432)</u>	<u></u>	<u>24,432</u>
 Excess 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>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Library
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 9,018,333	\$ 8,863,611	\$ (154,722)
Intergovernmental	142,733	89,306	(53,427)
Charges for services	221,000	8,168	(212,832)
Fines and forfeits		220,074	220,074
Miscellaneous	<u>280,000</u>	<u>567,839</u>	<u>287,839</u>
Total revenues	<u>9,662,066</u>	<u>9,748,998</u>	<u>86,932</u>
 <u>EXPENDITURES</u>			
Culture and recreation	8,785,921	8,774,074	11,847
Capital outlay	<u>512,407</u>	<u>500,525</u>	<u>11,882</u>
Total expenditures	<u>9,298,328</u>	<u>9,274,599</u>	<u>23,729</u>
 Excess of revenues over expenditures			
	<u>363,738</u>	<u>474,399</u>	<u>110,661</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(632,492)</u>	<u>(3,226)</u>	<u>629,266</u>
Total other financing uses	<u>(632,492)</u>	<u>(3,226)</u>	<u>629,266</u>
 Excess (deficiency) of revenues over expenditures and other uses			
	(268,754)	471,173	739,927
 Fund balance at beginning of year			
	<u>4,900,000</u>	<u>5,872,526</u>	<u>972,526</u>
 Fund balance at end of year			
	<u>\$ 4,631,246</u>	<u>\$ 6,343,699</u>	<u>\$ 1,712,453</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Stadium District
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 5,551,425	\$ 5,637,184	\$ 85,759
Miscellaneous	75,000	272,535	197,535
Total revenues	<u>5,626,425</u>	<u>5,909,719</u>	<u>283,294</u>
 <u>EXPENDITURES</u>			
Culture and recreation	<u>133,462</u>	<u>51,416</u>	<u>82,046</u>
Total expenditures	<u>133,462</u>	<u>51,416</u>	<u>82,046</u>
 Excess of revenues over expenditures	 <u>5,492,963</u>	 <u>5,858,303</u>	 <u>365,340</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(5,685,822)</u>	<u>(5,680,984)</u>	<u>4,838</u>
Total other financing uses	<u>(5,685,822)</u>	<u>(5,680,984)</u>	<u>4,838</u>
 Excess (deficiency) of revenues over expenditures and other uses	 (192,859)	 177,319	 370,178
 Fund balance at beginning of year	 <u>3,084,858</u>	 <u>3,885,075</u>	 <u>800,217</u>
 Fund balance at end of year	 <u>\$ 2,891,999</u>	 <u>\$ 4,062,394</u>	 <u>\$ 1,170,395</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 3,469,942	\$ 3,378,101	\$ (91,841)
Total revenues	<u>3,469,942</u>	<u>3,378,101</u>	<u>(91,841)</u>
 <u>EXPENDITURES</u>			
Culture and recreation	<u>2,476,122</u>	<u>2,326,545</u>	<u>149,577</u>
Total expenditures	<u>2,476,122</u>	<u>2,326,545</u>	<u>149,577</u>
Excess of revenues over expenditures	<u>993,820</u>	<u>1,051,556</u>	<u>57,736</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(638,705)</u>	<u>(449,991)</u>	<u>188,714</u>
Total other financing uses	<u>(638,705)</u>	<u>(449,991)</u>	<u>188,714</u>
Excess of revenues over expenditures and other uses	355,115	601,565	246,450
Fund balance at beginning of year	<u>1,178,270</u>	<u>1,844,178</u>	<u>665,908</u>
Fund balance at end of year	<u>\$ 1,533,385</u>	<u>\$ 2,445,743</u>	<u>\$ 912,358</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Animal Control
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 3,180,348	\$ 3,398,130	\$ 217,782
Intergovernmental	1,460,240	546,811	(913,429)
Charges for services	1,459,005	1,518,203	59,198
Fines and forfeits	4,600	3,783	(817)
Miscellaneous	456,992	39,948	(417,044)
Total revenues	<u>6,561,185</u>	<u>5,506,875</u>	<u>(1,054,310)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	5,636,718	6,118,706	(481,988)
Capital outlay	692,826	411,133	281,693
Total expenditures	<u>6,329,544</u>	<u>6,529,839</u>	<u>(200,295)</u>
Excess (deficiency) of revenues over expenditures	<u>231,641</u>	<u>(1,022,964)</u>	<u>(1,254,605)</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in		142,556	142,556
Operating transfers out	(407,850)	(7,047)	400,803
Total other financing sources (uses)	<u>(407,850)</u>	<u>135,509</u>	<u>543,359</u>
Deficiency of revenues and other sources over expenditures and other uses	(176,209)	(887,455)	(711,246)
Fund balance at beginning of year	339,623	45,663	(293,960)
Decrease in reserve for inventory		<u>(24,134)</u>	<u>(24,134)</u>
Fund balance (deficit) at end of year	<u>\$ 163,414</u>	<u>\$ (865,926)</u>	<u>\$ (1,029,340)</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 6,720,000	\$ 6,899,441	\$ 179,441
Fines and forfeits		127,497	127,497
Miscellaneous		182,650	182,650
Total revenues	<u>6,720,000</u>	<u>7,209,588</u>	<u>489,588</u>
 <u>EXPENDITURES</u>			
Public safety	8,594,247	5,285,142	3,309,105
Capital outlay	150,000	78,533	71,467
Total expenditures	<u>8,744,247</u>	<u>5,363,675</u>	<u>3,380,572</u>
 Excess (deficiency) of revenues over expenditures	 (2,024,247)	 1,845,913	 3,870,160
 Fund balance at beginning of year	 <u>2,024,247</u>	 <u>2,205,737</u>	 <u>181,490</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 4,051,650</u>	 <u>\$ 4,051,650</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$	\$ 4,918	\$ 4,918
Total revenues		<u>4,918</u>	<u>4,918</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>118,974</u>	<u>21,090</u>	<u>97,884</u>
Total expenditures	<u>118,974</u>	<u>21,090</u>	<u>97,884</u>
 Deficiency of revenues over expenditures	 (118,974)	 (16,172)	 102,802
 Fund balance at beginning of year	 <u>118,974</u>	 <u>105,405</u>	 <u>(13,569)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 89,233</u>	 <u>\$ 89,233</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$	\$ 63,121	\$ 63,121
Charges for services	35,800		(35,800)
Miscellaneous		21,873	21,873
Total revenues	<u>35,800</u>	<u>84,994</u>	<u>49,194</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	195,642	88,860	106,782
Capital outlay	75,000	14,896	60,104
Total expenditures	<u>270,642</u>	<u>103,756</u>	<u>166,886</u>
 Deficiency of revenues over expenditures	 (234,842)	 (18,762)	 216,080
 Fund balance at beginning of year	 <u>234,842</u>	 <u>280,813</u>	 <u>45,971</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 262,051</u>	 <u>\$ 262,051</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 20,000	\$	\$ (20,000)
Miscellaneous		955	955
Total revenues	<u>20,000</u>	<u>955</u>	<u>(19,045)</u>
 <u>EXPENDITURES</u>			
Public Safety	<u>20,000</u>	<u>5</u>	<u>19,995</u>
Total expenditures	<u>20,000</u>	<u>5</u>	<u>19,995</u>
 Excess of revenues over expenditures		950	950
 Fund balance at beginning of year	<u> </u>	<u>15,715</u>	<u>15,715</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 16,665</u>	<u>\$ 16,665</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Conciliation Court Special
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 1,603,675	\$ 1,517,287	\$ (86,388)
Miscellaneous		28,562	28,562
Total revenues	<u>1,603,675</u>	<u>1,545,849</u>	<u>(57,826)</u>
 <u>EXPENDITURES</u>			
Public safety	1,553,675	1,460,209	93,466
Capital outlay	50,000		50,000
Total expenditures	<u>1,603,675</u>	<u>1,460,209</u>	<u>143,466</u>
 Excess of revenues over expenditures		85,640	85,640
 Fund balance at beginning of year		<u>309,026</u>	<u>309,026</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 394,666</u>	<u>\$ 394,666</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 89,708	\$ 81,112	\$ (8,596)
Miscellaneous		242	242
Total revenues	<u>89,708</u>	<u>81,354</u>	<u>(8,354)</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>89,708</u>	<u>81,354</u>	<u>8,354</u>
Total expenditures	<u>89,708</u>	<u>81,354</u>	<u>8,354</u>
 Excess of revenues over expenditures			
 Fund balance at beginning of year			
	_____	_____	_____
 Fund balance at end of year			
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
County Attorney Grants
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 4,872,159	\$ 5,003,119	\$ 130,960
Total revenues	<u>4,872,159</u>	<u>5,003,119</u>	<u>130,960</u>
<u>EXPENDITURES</u>			
Public safety	<u>4,872,159</u>	<u>5,003,119</u>	<u>(130,960)</u>
Total expenditures	<u>4,872,159</u>	<u>5,003,119</u>	<u>(130,960)</u>
Excess 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
Court Automation
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 180,000	\$ 7,000	\$ (173,000)
Charges for services	550,000	733,416	183,416
Miscellaneous		9,384	9,384
Total revenues	<u>730,000</u>	<u>749,800</u>	<u>19,800</u>
 <u>EXPENDITURES</u>			
Public safety	833,900	684,612	149,288
Capital outlay	<u>60,000</u>	<u>36,524</u>	<u>23,476</u>
Total expenditures	<u>893,900</u>	<u>721,136</u>	<u>172,764</u>
 Excess (deficiency) of revenues over expenditures	 (163,900)	 28,664	 192,564
 Fund balance at beginning of year	 <u>163,900</u>	 <u>101,483</u>	 <u>(62,417)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 130,147</u>	 <u>\$ 130,147</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Document Retrieval
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 1,086,000	\$ 1,011,953	\$ (74,047)
Miscellaneous		59,227	59,227
Total revenues	<u>1,086,000</u>	<u>1,071,180</u>	<u>(14,820)</u>
 <u>EXPENDITURES</u>			
Public safety	1,495,891	1,074,680	421,211
Capital outlay	<u>125,000</u>	<u>6,734</u>	<u>118,266</u>
Total expenditures	<u>1,620,891</u>	<u>1,081,414</u>	<u>539,477</u>
 Deficiency of revenues over expenditures	 (534,891)	 (10,234)	 524,657
 Fund balance at beginning of year	 <u>638,016</u>	 <u>786,145</u>	 <u>148,129</u>
 Fund balance at end of year	 <u>\$ 103,125</u>	 <u>\$ 775,911</u>	 <u>\$ 672,786</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 125,000	\$ 162,495	\$ 37,495
Miscellaneous		14,354	14,354
Total revenues	<u>125,000</u>	<u>176,849</u>	<u>51,849</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	<u>125,000</u>	<u>89,119</u>	<u>35,881</u>
Total expenditures	<u>125,000</u>	<u>89,119</u>	<u>35,881</u>
 Excess of revenues over expenditures		87,730	87,730
 Fund balance at beginning of year	<u> </u>	<u>145,586</u>	<u>145,586</u>
 Fund balance at end of year	<u>\$ </u>	<u>\$ 233,316</u>	<u>\$ 233,316</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Economic Development
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 82,500	\$ 74,842	\$ (7,658)
Miscellaneous		21,446	21,446
Total revenues	<u>82,500</u>	<u>96,288</u>	<u>13,788</u>
 <u>EXPENDITURES</u>			
Public safety	<u>281,958</u>	<u>55,230</u>	<u>226,728</u>
Total expenditures	<u>281,958</u>	<u>55,230</u>	<u>226,728</u>
 Excess (deficiency) of revenues over expenditures	 (199,458)	 41,058	 240,516
 Fund balance at beginning of year	 <u>199,458</u>	 <u>243,269</u>	 <u>43,811</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 284,327</u>	 <u>\$ 284,327</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Emergency Management
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 693,661	\$ 424,808	\$ (268,853)
Miscellaneous		33,617	33,617
Total revenues	<u>693,661</u>	<u>458,425</u>	<u>(235,236)</u>
<u>EXPENDITURES</u>			
Public safety	674,661	458,425	216,236
Capital outlay	19,000		19,000
Total expenditures	<u>693,661</u>	<u>458,425</u>	<u>235,236</u>
Excess of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Expedited Child Support
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 362,544	\$ 373,739	\$ 11,195
Miscellaneous		<u>25,352</u>	<u>25,352</u>
Total revenues	<u>362,544</u>	<u>399,091</u>	<u>36,547</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	719,721	469,721	250,000
Capital outlay	<u>58,500</u>		<u>58,500</u>
Total expenditures	<u>778,221</u>	<u>469,721</u>	<u>308,500</u>
 Deficiency of revenues over expenditures	 (415,677)	 (70,630)	 345,047
 Fund balance at beginning of year	 <u>426,167</u>	 <u>375,110</u>	 <u>(51,057)</u>
 Fund balance at end of year	 <u>\$ 10,490</u>	 <u>\$ 304,480</u>	 <u>\$ 293,990</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Housing Department
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 16,427,780	\$ 12,376,928	\$ (4,050,852)
Charges for services		1,237,235	1,237,235
Miscellaneous		3,413,966	3,413,966
Total revenues	<u>16,427,780</u>	<u>17,028,129</u>	<u>600,349</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	9,614,504	16,433,600	(6,819,096)
Capital outlay	<u>6,740,780</u>		<u>6,740,780</u>
Total expenditures	<u>16,355,284</u>	<u>16,433,600</u>	<u>(78,316)</u>
 Excess of revenues over expenditures	 <u>72,496</u>	 <u>594,529</u>	 <u>522,033</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(72,496)</u>		<u>72,496</u>
Total other financing uses	<u>(72,496)</u>		<u>72,496</u>
 Excess of revenues over expenditures and other financing uses		 594,529	 594,529
 Fund balance at beginning of year		 <u>3,577,486</u>	 <u>3,577,486</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 4,172,015</u>	 <u>\$ 4,172,015</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 435,000	\$ 451,644	\$ 16,644
Miscellaneous	10,000	3,154	(6,846)
Total revenues	<u>445,000</u>	<u>454,798</u>	<u>9,798</u>
 <u>EXPENDITURES</u>			
Public safety	444,059	438,286	5,773
Capital outlay	<u>469,311</u>	<u>41,278</u>	<u>428,033</u>
Total expenditures	<u>913,370</u>	<u>479,564</u>	<u>433,806</u>
 Deficiency of revenues over expenditures	 (468,370)	 (24,766)	 443,604
 Fund balance at beginning of year	 <u>468,370</u>	 <u>85,959</u>	 <u>(382,411)</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 61,193</u>	 <u>\$ 61,193</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$	\$ 484,098	\$ 484,098
Fines and forfeits	460,000		(460,000)
Miscellaneous	6,000	53,234	47,234
Total revenues	<u>466,000</u>	<u>537,332</u>	<u>71,332</u>
 <u>EXPENDITURES</u>			
Public safety	306,255	302,864	3,391
Capital outlay	387,926	204,438	183,488
Total expenditures	<u>694,181</u>	<u>507,302</u>	<u>186,879</u>
 Excess (deficiency) of revenues over expenditures	 (228,181)	 30,030	 258,211
 Fund balance at beginning of year	 <u>394,958</u>	 <u>579,100</u>	 <u>184,142</u>
 Fund balance at end of year	 <u>\$ 166,777</u>	 <u>\$ 609,130</u>	 <u>\$ 442,353</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Juvenile Probation
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 860,000	\$ 1,050,908	\$ 190,908
Miscellaneous		46,571	46,571
Total revenues	<u>860,000</u>	<u>1,097,479</u>	<u>237,479</u>
<u>EXPENDITURES</u>			
Public safety	<u>1,263,531</u>	<u>906,843</u>	<u>356,688</u>
Total expenditures	<u>1,263,531</u>	<u>906,843</u>	<u>356,688</u>
Excess (deficiency) of revenues over expenditures	(403,531)	190,636	594,167
Fund balance at beginning of year	<u>798,000</u>	<u>578,141</u>	<u>(219,859)</u>
Fund balance at end of year	<u>\$ 394,469</u>	<u>\$ 768,777</u>	<u>\$ 374,308</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Juvenile Restitution
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 50,000	\$ 2,376	\$ (47,624)
Total revenues	<u>50,000</u>	<u>2,376</u>	<u>(47,624)</u>
 <u>EXPENDITURES</u>			
Public safety	<u>50,000</u>	<u></u>	<u>50,000</u>
Total expenditures	<u>50,000</u>	<u></u>	<u>50,000</u>
 Excess of revenues over expenditures		2,376	2,376
 Fund balance at beginning of year	<u></u>	<u>2,573</u>	<u>2,573</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 4,949</u>	<u>\$ 4,949</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Law Library
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 800,000	\$ 827,213	\$ 27,213
Fines and forfeits		5,007	5,007
Miscellaneous		84,519	84,519
Total revenues	<u>800,000</u>	<u>916,739</u>	<u>116,739</u>
 <u>EXPENDITURES</u>			
Public safety	<u>800,000</u>	<u>1,071,748</u>	<u>(271,748)</u>
Total expenditures	<u>800,000</u>	<u>1,071,748</u>	<u>(271,748)</u>
 Deficiency of revenues over expenditures		 (155,009)	 (155,009)
 Fund balance at beginning of year	 <u> </u>	 497,760	 <u>497,760</u>
 Fund balance at end of year	 <u>\$ </u>	 <u>\$ 342,751</u>	 <u>\$ 342,751</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Old Courthouse
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 10,000	\$ 346	\$ (9,654)
Total revenues	<u>10,000</u>	<u>346</u>	<u>(9,654)</u>
 <u>EXPENDITURES</u>			
General government	<u>10,000</u>	<u></u>	<u>10,000</u>
Total expenditures	<u>10,000</u>	<u></u>	<u>10,000</u>
Excess of revenues over expenditures		346	346
Fund balance at beginning of year	<u></u>	<u>5,694</u>	<u>5,694</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 6,040</u>	<u>\$ 6,040</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Palo Verde
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 260,637	\$ 226,521	\$ (34,116)
Miscellaneous		8,349	8,349
Total revenues	<u>260,637</u>	<u>234,870</u>	<u>(25,767)</u>
<u>EXPENDITURES</u>			
Public safety	<u>260,637</u>	<u>220,600</u>	<u>40,037</u>
Total expenditures	<u>260,637</u>	<u>220,600</u>	<u>40,037</u>
Excess of revenues over expenditures		14,270	14,270
Fund balance at beginning of year	<u> </u>	<u>109,790</u>	<u>109,790</u>
Fund balance at end of year	<u>\$ </u>	<u>\$ 124,060</u>	<u>\$ 124,060</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 170,645	\$ 42,350	\$ (128,295)
Total revenues	<u>170,645</u>	<u>42,350</u>	<u>(128,295)</u>
 <u>EXPENDITURES</u>			
Culture and recreation		2,765	(2,765)
Capital outlay	<u>170,645</u>	<u>39,585</u>	<u>131,060</u>
Total expenditures	<u>170,645</u>	<u>42,350</u>	<u>128,295</u>
 Excess of revenues over expenditures			
 Fund balance at beginning of year			
	_____	_____	_____
 Fund balance at end of year			
	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Parks Enhancement
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 1,051,876	\$ 1,227,964	\$ 176,088
Miscellaneous	625,000	865,465	240,465
Total revenues	<u>1,676,876</u>	<u>2,093,429</u>	<u>416,553</u>
 <u>EXPENDITURES</u>			
Culture and recreation	1,624,743	1,442,400	182,343
Capital outlay	210,000	181,321	28,679
Total expenditures	<u>1,834,743</u>	<u>1,623,721</u>	<u>211,022</u>
 Excess (deficiency) of revenues over expenditures	 <u>(157,867)</u>	 <u>469,708</u>	 <u>627,575</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u></u>	14,426	14,426
Total other financing sources	<u></u>	<u>14,426</u>	<u>14,426</u>
 Excess (deficiency) of revenues and other sources over expenditures	 <u>(157,867)</u>	 <u>484,134</u>	 <u>642,001</u>
 Fund balance at beginning of year	 <u>519,686</u>	 <u>773,216</u>	 <u>253,530</u>
 Fund balance at end of year	 <u>\$ 361,819</u>	 <u>\$ 1,257,350</u>	 <u>\$ 895,531</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Parks Souvenir
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 30,000	\$ 53,621	\$ 23,621
Total revenues	<u>30,000</u>	<u>53,621</u>	<u>23,621</u>
 <u>EXPENDITURES</u>			
Culture and recreation	<u>30,000</u>	<u>33,089</u>	<u>(3,089)</u>
Total expenditures	<u>30,000</u>	<u>33,089</u>	<u>(3,089)</u>
Excess of revenues over expenditures	<u></u>	<u>20,532</u>	<u>20,532</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u></u>	<u>(14,426)</u>	<u>(14,426)</u>
Total other financing uses	<u></u>	<u>(14,426)</u>	<u>(14,426)</u>
Excess of revenues over expenditures and other uses	<u></u>	<u>6,106</u>	<u>6,106</u>
Fund balance at beginning of year	<u>25,000</u>	<u>18,801</u>	<u>(6,199)</u>
Fund balance at end of year	<u>\$ 25,000</u>	<u>\$ 24,907</u>	<u>\$ (93)</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Parks Spurs Cross Ranch
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 325,000	\$ 95,000	\$ (230,000)
Charges for services		100	100
Miscellaneous		8,217	8,217
Total revenues	<u>325,000</u>	<u>103,317</u>	<u>(221,683)</u>
 <u>EXPENDITURES</u>			
Culture and recreation	100,000	42,843	57,157
Capital outlay	<u>75,500</u>	<u>39,971</u>	<u>35,529</u>
Total expenditures	<u>175,500</u>	<u>82,814</u>	<u>92,686</u>
 Excess of revenues over expenditures	 149,500	 20,503	 (128,997)
 Fund balance at beginning of year	 <u> </u>	 <u> </u>	 <u> </u>
 Fund balance at end of year	 <u>\$ 149,500</u>	 <u>\$ 20,503</u>	 <u>\$ (128,997)</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Parks Lake Pleasant
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 542,875	\$ 104,390	\$ (438,485)
Charges for services	1,389,321	1,163,730	(225,591)
Miscellaneous	346,652	652,733	306,081
Total revenues	<u>2,278,848</u>	<u>1,920,853</u>	<u>(357,995)</u>
 <u>EXPENDITURES</u>			
Culture and recreation	1,947,067	1,740,974	206,093
Capital outlay	142,875	223,876	(81,001)
Total expenditures	<u>2,089,942</u>	<u>1,964,850</u>	<u>125,092</u>
 Excess (deficiency) of revenues over expenditures	 <u>188,906</u>	 <u>(43,997)</u>	 <u>(232,903)</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	<u>(183,777)</u>	<u>(147,306)</u>	<u>36,471</u>
Total other financing uses	<u>(183,777)</u>	<u>(147,306)</u>	<u>36,471</u>
 Excess (deficiency) of revenues over expenditures and other uses	 5,129	 (191,303)	 (196,432)
 Fund balance at beginning of year	 <u>1,460,414</u>	 <u>7,483,884</u>	 <u>6,023,470</u>
 Fund balance at end of year	 <u>\$ 1,465,543</u>	 <u>\$ 7,292,581</u>	 <u>\$ 5,827,038</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Planning Grants
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 175,000	\$ 222,975	\$ 47,975
Miscellaneous		10,957	10,957
Total revenues	<u>175,000</u>	<u>233,932</u>	<u>58,932</u>
 <u>EXPENDITURES</u>			
Public safety	131,460	113,203	18,257
Capital outlay	<u>22,743</u>	<u>23,341</u>	<u>(598)</u>
Total expenditures	<u>154,203</u>	<u>136,544</u>	<u>17,659</u>
 Excess of revenues over expenditures	 20,797	 97,388	 76,591
 Fund balance at beginning of year	 <u> </u>	 <u>176,638</u>	 <u>176,638</u>
 Fund balance at end of year	 <u>\$ 20,797</u>	 <u>\$ 274,026</u>	 <u>\$ 253,229</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Licenses and permits	\$ 5,052,000	\$ 6,378,758	\$ 1,326,758
Charges for services	2,221,300	2,719,229	497,929
Fines and forfeits	3,000	3,600	600
Miscellaneous	19,200	352,464	333,264
Total revenues	<u>7,295,500</u>	<u>9,454,051</u>	<u>2,158,551</u>
 <u>EXPENDITURES</u>			
Public safety	6,187,524	6,385,793	(198,269)
Capital outlay	319,810	282,281	37,529
Total expenditures	<u>6,507,334</u>	<u>6,668,074</u>	<u>(160,740)</u>
 Excess of revenues over expenditures	 <u>788,166</u>	 <u>2,785,977</u>	 <u>1,997,811</u>
 <u>OTHER FINANCING USES</u>			
Operating transfers out	(516,907)	(50,206)	466,701
Total other financing uses	<u>(516,907)</u>	<u>(50,206)</u>	<u>466,701</u>
 Excess of revenues over expenditures and other uses	 271,259	 2,735,771	 2,464,512
 Fund balance at beginning of year	 <u>2,250,968</u>	 <u>2,190,347</u>	 <u>(60,621)</u>
 Fund balance at end of year	 <u>\$ 2,522,227</u>	 <u>\$ 4,926,118</u>	 <u>\$ 2,403,891</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Probate Programs
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 540,325	\$ 364,431	\$ (175,894)
Miscellaneous		1,725	1,725
Total revenues	<u>540,325</u>	<u>366,156</u>	<u>(174,169)</u>
<u>EXPENDITURES</u>			
Public safety	525,325	276,208	249,117
Capital outlay	15,000		15,000
Total expenditures	<u>540,325</u>	<u>276,208</u>	<u>264,117</u>
Excess of revenues over expenditures		89,948	89,948
Fund balance at beginning of year	<u> </u>	<u>6,325</u>	<u>6,325</u>
Fund balance at end of year	<u>\$ </u>	<u>\$ 96,273</u>	<u>\$ 96,273</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Public Defender Training
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 465,074	\$ 361,322	\$ (103,752)
Miscellaneous		8,628	8,628
Total revenues	<u>465,074</u>	<u>369,950</u>	<u>(95,124)</u>
 <u>EXPENDITURES</u>			
Public safety	<u>465,074</u>	<u>360,023</u>	<u>105,051</u>
Total expenditures	<u>465,074</u>	<u>360,023</u>	<u>105,051</u>
 Excess of revenues over expenditures		9,927	9,927
 Fund balance at beginning of year	<u> </u>	<u>43,808</u>	<u>43,808</u>
 Fund balance at end of year	<u>\$ </u>	<u>\$ 53,735</u>	<u>\$ 53,735</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 2,551,799	\$ 2,269,896	\$ (281,903)
Miscellaneous	500	208,434	207,934
Total revenues	<u>2,552,299</u>	<u>2,478,330</u>	<u>(73,969)</u>
<u>EXPENDITURES</u>			
Health, welfare and sanitation	2,785,689	2,649,484	136,205
Capital outlay			
Total expenditures	<u>2,785,689</u>	<u>2,649,484</u>	<u>136,205</u>
Deficiency of revenues over expenditures	<u>(233,390)</u>	<u>(171,154)</u>	<u>62,236</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	65,000	20,885	(44,115)
Operating transfers out	<u>(141,821)</u>	<u>(75,961)</u>	<u>65,860</u>
Total other financing sources (uses)	<u>(76,821)</u>	<u>(55,076)</u>	<u>21,745</u>
Deficiency of revenues and other sources over expenditures and other uses	(310,211)	(226,230)	83,981
Fund balance at beginning of year	267,024	1,689,371	1,422,347
Increase in reserve for inventory		<u>65,929</u>	<u>65,929</u>
Fund balance (deficit) at end of year	<u>\$ (43,187)</u>	<u>\$ 1,529,070</u>	<u>\$ 1,572,257</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 3,532,800	\$ 3,920,184	\$ 387,384
Miscellaneous	103,095	173,808	70,713
Total revenues	<u>3,635,895</u>	<u>4,093,992</u>	<u>458,097</u>
 <u>EXPENDITURES</u>			
General government	4,594,895	2,736,734	1,858,161
Capital outlay	691,000	1,133,808	(442,808)
Total expenditures	<u>5,285,895</u>	<u>3,870,542</u>	<u>1,415,353</u>
 Excess (deficiency) of revenues over expenditures	 (1,650,000)	 223,450	 1,873,450
 Fund balance at beginning of year	 <u>1,650,000</u>	 <u>1,955,031</u>	 <u>305,031</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 2,178,481</u>	 <u>\$ 2,178,481</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 530,800	\$ 544,476	\$ 13,676
Total revenues	<u>530,800</u>	<u>544,476</u>	<u>13,676</u>
 <u>EXPENDITURES</u>			
General government	405,233	436,240	(31,007)
Capital outlay	<u>5,000</u>	<u>5,000</u>	<u>5,000</u>
Total expenditures	<u>410,233</u>	<u>436,240</u>	<u>(26,007)</u>
Excess of revenues over expenditures	<u>120,567</u>	<u>108,236</u>	<u>(12,331)</u>
 <u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	185,708	185,708	
Operating transfers out	<u>(65,555)</u>	<u>(1,273)</u>	<u>64,282</u>
Total other financing sources (uses)	<u>120,153</u>	<u>184,435</u>	<u>64,282</u>
Excess of revenues and other sources over expenditures and other uses	240,720	292,671	51,951
Fund deficit at beginning of year	<u> </u>	<u>(140,051)</u>	<u>(140,051)</u>
Fund balance at end of year	<u>\$ 240,720</u>	<u>\$ 152,620</u>	<u>\$ (88,100)</u>

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

For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Fines and forfeits	\$ 100,000	\$ 783,384	\$ 683,384
Miscellaneous	1,200,000		(1,200,000)
Total revenues	<u>1,300,000</u>	<u>783,384</u>	<u>(516,616)</u>
<u>EXPENDITURES</u>			
Public safety	700,000	596,710	103,290
Capital outlay	600,000	186,674	413,326
Total expenditures	<u>1,300,000</u>	<u>783,384</u>	<u>516,616</u>
Excess of revenues over expenditures			
Fund balance at beginning of year	_____	_____	_____
Fund balance at end of year	<u>\$ _____</u>	<u>\$ _____</u>	<u>\$ _____</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Sheriff Aviation
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 242,979	\$ 272	\$ (242,707)
Total revenues	<u>242,979</u>	<u>272</u>	<u>(242,707)</u>
 <u>EXPENDITURES</u>			
Public safety			
Capital outlay			
Total expenditures			
 Excess of revenues over expenditures	 242,979	 272	 (242,707)
 Fund balance (deficit) at beginning of year	 <u>(242,979)</u>	 <u>5,937</u>	 <u>248,916</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 6,209</u>	 <u>\$ 6,209</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Sheriff Donations
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 100,000	\$ 6,643	\$ (93,357)
Total revenues	<u>100,000</u>	<u>6,643</u>	<u>(93,357)</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		6,643	6,643
Fund balance at beginning of year	<u></u>	<u>3,877</u>	<u>3,877</u>
Fund balance at end of year	<u>\$</u>	<u>\$ 10,520</u>	<u>\$ 10,520</u>

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

For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 15,517,627	\$ 8,601,603	\$ (6,916,024)
Miscellaneous		472,610	472,610
Total revenues	<u>15,517,627</u>	<u>9,074,213</u>	<u>(6,443,414)</u>
 <u>EXPENDITURES</u>			
Public safety	8,765,996	4,149,501	4,616,495
Capital outlay	<u>6,751,631</u>	<u>362,336</u>	<u>6,389,295</u>
Total expenditures	<u>15,517,627</u>	<u>4,511,837</u>	<u>11,005,790</u>
 Excess of revenues over expenditures		4,562,376	4,562,376
 Fund balance at beginning of year	<u> </u>	<u>6,700,738</u>	<u>6,700,738</u>
 Fund balance at end of year	<u>\$ </u>	<u>\$ 11,263,114</u>	<u>\$ 11,263,114</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Charges for services	\$ 327,772	\$ 55,904	\$ (271,868)
Miscellaneous		1,318	1,318
Total revenues	<u>327,772</u>	<u>57,222</u>	<u>(270,550)</u>
 <u>EXPENDITURES</u>			
Public safety	<u>385,979</u>	<u>7,197</u>	<u>378,782</u>
Total expenditures	<u>385,979</u>	<u>7,197</u>	<u>378,782</u>
 Excess (deficiency) of revenues over expenditures	 (58,207)	 50,025	 108,232
 Fund balance at beginning of year	 <u>58,228</u>	 <u>849</u>	 <u>(57,379)</u>
 Fund balance at end of year	 <u>\$ 21</u>	 <u>\$ 50,874</u>	 <u>\$ 50,853</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 6,432,178	\$ 5,956,707	\$ (475,471)
Total revenues	<u>6,432,178</u>	<u>5,956,707</u>	<u>(475,471)</u>
 <u>EXPENDITURES</u>			
Public safety	6,818,133	4,447,195	2,370,938
Capital outlay		<u>236,657</u>	<u>(236,657)</u>
Total expenditures	<u>6,818,133</u>	<u>4,683,852</u>	<u>2,134,281</u>
 Excess (deficiency) of revenues over expenditures	(385,955)	1,272,855	1,658,810
 Fund balance at beginning of year	<u>385,955</u>	<u>16,394</u>	<u>(369,561)</u>
 Fund balance at end of year	<u>\$</u>	<u>\$ 1,289,249</u>	<u>\$ 1,289,249</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Superior Court Judicial Enhancement
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 890,000	\$ 501,007	\$ (388,993)
Charges for services	600,000	895,368	295,368
Miscellaneous		74,295	74,295
Total revenues	<u>1,490,000</u>	<u>1,470,670</u>	<u>(19,330)</u>
 <u>EXPENDITURES</u>			
Public safety	1,340,000	1,150,526	189,474
Capital outlay	<u>860,000</u>	<u>68,822</u>	<u>791,178</u>
Total expenditures	<u>2,200,000</u>	<u>1,219,348</u>	<u>980,652</u>
 Excess (deficiency) of revenues over expenditures	 (710,000)	 251,322	 961,322
 Fund balance at beginning of year	 <u>720,341</u>	 <u>837,010</u>	 <u>116,669</u>
 Fund balance at end of year	 <u>\$ 10,341</u>	 <u>\$ 1,088,332</u>	 <u>\$ 1,077,991</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 1,102,583	\$ 847,873	\$ (254,710)
Charges for services	930,000	674,193	(255,807)
Miscellaneous	292,421	54,564	(237,857)
Total revenues	<u>2,325,004</u>	<u>1,576,630</u>	<u>(748,374)</u>
 <u>EXPENDITURES</u>			
Public safety	2,250,004	1,499,878	750,126
Capital outlay	75,000		75,000
Total expenditures	<u>2,325,004</u>	<u>1,499,878</u>	<u>825,126</u>
 Excess of revenues over expenditures		76,752	76,752
 Fund balance at beginning of year	<u> </u>	<u>473,920</u>	<u>473,920</u>
 Fund balance at end of year	<u>\$ </u>	<u>\$ 550,672</u>	<u>\$ 550,672</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Victim Location
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 30,000	\$ 33,842	\$ 3,842
Total revenues	<u>30,000</u>	<u>33,842</u>	<u>3,842</u>
 <u>EXPENDITURES</u>			
Public safety	<u>53,263</u>	<u>53,263</u>	<u>53,263</u>
Total expenditures	<u>53,263</u>	<u>53,263</u>	<u>53,263</u>
 Excess (deficiency) of revenues over expenditures	 (23,263)	 33,842	 57,105
 Fund balance at beginning of year	 <u>23,263</u>	 <u>49,092</u>	 <u>25,829</u>
 Fund balance at end of year	 <u>\$</u>	 <u>\$ 82,934</u>	 <u>\$ 82,934</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$ 2,900,000	\$ 3,491,083	\$ 591,083
Charges for services	40,000	127,024	87,024
Miscellaneous		130,331	130,331
Total revenues	<u>2,940,000</u>	<u>3,748,438</u>	<u>808,438</u>
 <u>EXPENDITURES</u>			
Health, welfare and sanitation	3,654,628	2,846,837	807,791
Capital outlay	145,000	148,059	(3,059)
Total expenditures	<u>3,799,628</u>	<u>2,994,896</u>	<u>804,732</u>
 Excess (deficiency) of revenues over expenditures	 (859,628)	 753,542	 1,613,170
 Fund balance at beginning of year	 <u>936,102</u>	 <u>1,859,556</u>	 <u>923,454</u>
 Fund balance at end of year	 <u>\$ 76,474</u>	 <u>\$ 2,613,098</u>	 <u>\$ 2,536,624</u>



Financial Section

Debt Service Funds

Debt Service Funds are used to account for the accumulation of resources for and payment of general obligation, county improvement, 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.

County Improvement - To account for the debt service on the Lease Revenue Bonds, Series 2001, for \$124,855,000. Funding is provided by transfers from the General Fund.

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.

Maricopa County
Combining Balance Sheet
All Debt Service Funds
As Of June 30, 2001

	GENERAL OBLIGATION	COUNTY IMPROVEMENT	SPECIAL ASSESSMENT	STADIUM DISTRICT	TOTALS JUNE 30, 2001
<u>ASSETS</u>					
Cash and investments held by County Treasurer	\$ 23,465,838	\$ 109,223,402	\$ 181,475	\$ 1,403,051	\$ 134,273,766
Cash and investments held by trustee		12,946,228		1,668,032	14,614,260
Receivables:					
Taxes	656,521				656,521
Accrued interest		1,214,132			1,214,132
Special assessments			625,484		625,484
Due from other funds	1,124				1,124
Total assets	<u>\$ 24,123,483</u>	<u>\$ 123,383,762</u>	<u>\$ 806,959</u>	<u>\$ 3,071,083</u>	<u>\$ 151,385,287</u>
<u>LIABILITIES AND FUND BALANCES</u>					
Liabilities:					
Deferred revenue	\$ 457,645	\$	\$ 623,986	\$	\$ 1,081,631
Interest payable	2,275,838		21,658	1,286,083	3,583,579
General obligation bonds payable	21,390,000				21,390,000
Stadium District revenue bonds payable				830,000	830,000
Stadium District debt with governmental commitment				955,000	955,000
Special assessment debt with governmental commitment			23,871		23,871
Total liabilities	<u>24,123,483</u>		<u>669,515</u>	<u>3,071,083</u>	<u>27,864,081</u>
Fund balances:					
Reserved for debt service			137,444		137,444
Unreserved		123,383,762			123,383,762
Total fund balances		<u>123,383,762</u>	<u>137,444</u>		<u>123,521,206</u>
Total liabilities and fund balances	<u>\$ 24,123,483</u>	<u>\$ 123,383,762</u>	<u>\$ 806,959</u>	<u>\$ 3,071,083</u>	<u>\$ 151,385,287</u>

Maricopa County
Combining Statement of Revenues, Expenditures
And Changes In Fund Balances
All Debt Service Funds
For the Fiscal Year Ended June 30, 2001

	<u>GENERAL OBLIGATION</u>	<u>COUNTY IMPROVEMENT</u>	<u>SPECIAL ASSESSMENT</u>	<u>STADIUM DISTRICT</u>	<u>TOTALS JUNE 30, 2001</u>
REVENUES					
Taxes	\$ 24,148,892	\$	\$	\$	\$ 24,148,892
Charges for services			125,432		125,432
Miscellaneous	<u>578,326</u>	<u>4,344,683</u>		<u>4,838</u>	<u>4,927,847</u>
Total revenues	<u>24,727,218</u>	<u>4,344,683</u>	<u>125,432</u>	<u>4,838</u>	<u>29,202,171</u>
EXPENDITURES					
Debt service:					
Principal retirement	21,390,000		93,828	2,607,216	24,091,044
Interest charges	<u>4,551,675</u>		<u>47,047</u>	<u>3,078,606</u>	<u>7,677,328</u>
Total expenditures	<u>25,941,675</u>		<u>140,875</u>	<u>5,685,822</u>	<u>31,768,372</u>
Excess (deficiency) of revenues over expenditures	<u>(1,214,457)</u>	<u>4,344,683</u>	<u>(15,443)</u>	<u>(5,680,984)</u>	<u>(2,566,201)</u>
OTHER FINANCING SOURCES					
Operating transfers in	<u>1,214,457</u>	<u>119,039,079</u>		<u>5,680,984</u>	<u>125,934,520</u>
Total other financing sources	<u>1,214,457</u>	<u>119,039,079</u>		<u>5,680,984</u>	<u>125,934,520</u>
Excess (deficiency) of revenues and other sources over expenditures		<u>123,383,762</u>	<u>(15,443)</u>		<u>123,368,319</u>
Fund balances at beginning of year			152,887		152,887
Fund balances at end of year	<u>\$</u>	<u>\$ 123,383,762</u>	<u>\$ 137,444</u>	<u>\$</u>	<u>\$ 123,521,206</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Taxes	\$ 24,591,560	\$ 24,148,892	\$ (442,668)
Miscellaneous	400,000	578,326	178,326
 Total revenues	 <u>24,991,560</u>	 <u>24,727,218</u>	 <u>(264,342)</u>
 <u>EXPENDITURES</u>			
Debt service:			
Principal retirement	21,390,000	21,390,000	
Interest charges	<u>4,551,675</u>	<u>4,551,675</u>	
 Total expenditures	 <u>25,941,675</u>	 <u>25,941,675</u>	
 Deficiency of revenues over expenditures	 <u>(950,115)</u>	 <u>(1,214,457)</u>	 <u>(264,342)</u>
 <u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u>2,068,604</u>	<u>1,214,457</u>	<u>(854,147)</u>
 Total other financing sources	 <u>2,068,604</u>	 <u>1,214,457</u>	 <u>(854,147)</u>
 Excess of revenues and other sources over expenditures	 1,118,489		 (1,118,489)
 Fund deficit at beginning of year	 (946,629)		 946,629
 Fund balance at end of year	 <u>\$ 171,860</u>	 <u>\$</u>	 <u>\$ (171,860)</u>

Maricopa County
Statement of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
County Improvement
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 3,353,591	\$ 4,344,683	\$ 991,092
Total revenues	<u>3,353,591</u>	<u>4,344,683</u>	<u>991,092</u>
<u>EXPENDITURES</u>			
Debt service:			
Principal retirement	<u>38,363,866</u>		<u>38,363,866</u>
Total expenditures	<u>38,363,866</u>		<u>38,363,866</u>
Excess (deficiency) of revenues over expenditures	<u>(35,010,275)</u>	<u>4,344,683</u>	<u>39,354,958</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	<u>130,112,328</u>	<u>119,039,079</u>	<u>(11,073,249)</u>
Total other financing sources	<u>130,112,328</u>	<u>119,039,079</u>	<u>(11,073,249)</u>
Excess of revenues and other sources over expenditures	95,102,053	123,383,762	28,281,709
Fund balance at beginning of year			
Fund balance at end of year	<u>\$ 95,102,053</u>	<u>\$ 123,383,762</u>	<u>\$ 28,281,709</u>

Maricopa County
Statement of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Stadium District
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$	\$ 4,838	\$ 4,838
Total revenues		4,838	4,838
<u>EXPENDITURES</u>			
Debt service:			
Principal retirement	2,607,216	2,607,216	
Interest charges	3,078,606	3,078,606	
Total expenditures	5,685,822	5,685,822	
Deficiency of revenues over expenditures	(5,685,822)	(5,680,984)	4,838
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	5,685,822	5,680,984	(4,838)
Total other financing sources	5,685,822	5,680,984	(4,838)
Excess of revenues and other sources over expenditures			
Fund balance at beginning of year			
Fund balance at end of year	\$	\$	\$



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 1/4 of one cent 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 of one 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.

County Improvement Fund – The County Improvement Fund accounts for capital projects funded through the issuance of the Lease Revenue Bonds, Series 2001, for \$124,855,000.



Maricopa County
Combining Balance Sheet
All Capital Projects Funds
As Of June 30, 2001

	BOND FUNDS	MAJOR LEAGUE STADIUM	BANK ONE BALLPARK PROJECT RESERVE	JAIL CONSTRUCTION FUND
ASSETS				
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by County Treasurer	307,416		33,101	160,430,509
Cash and investments held by trustee		31,449	10,425,104	
Interest receivable	3,506	98	30,293	
Due from other governments			27,970	
Miscellaneous		215,137		
Total assets	<u>\$ 310,922</u>	<u>\$ 246,684</u>	<u>\$ 10,516,468</u>	<u>\$ 160,430,509</u>
LIABILITIES AND FUND BALANCES				
Liabilities:				
Vouchers payable	\$ 1,439	\$ 246,447	\$	\$ 6,995,052
Employee compensation				14,929
Accrued liabilities	450			
Total liabilities	<u>1,889</u>	<u>246,447</u>		<u>7,009,981</u>
Fund balances:				
Unreserved	<u>309,033</u>	<u>237</u>	<u>10,516,468</u>	<u>153,420,528</u>
Total liabilities and fund balances	<u>\$ 310,922</u>	<u>\$ 246,684</u>	<u>\$ 10,516,468</u>	<u>\$ 160,430,509</u>

COUNTY IMPROVEMENT FUND	TOTALS JUNE 30, 2001
\$	\$
1,017,162	161,788,188
81,844,649	92,301,202
	33,897
	27,970
	215,137
<u>\$ 82,861,811</u>	<u>\$ 254,366,394</u>
\$ 4,443,403	\$ 11,686,341
	14,929
976	1,426
<u>4,444,379</u>	<u>11,702,696</u>
<u>78,417,432</u>	<u>242,663,698</u>
<u>\$ 82,861,811</u>	<u>\$ 254,366,394</u>

Maricopa County
Combining Statement Of Revenues, Expenditures
And Changes In Fund Balances
All Capital Projects Funds
For the Fiscal Year Ended June 30, 2001

	BOND FUNDS	MAJOR LEAGUE STADIUM	BANK ONE BALLPARK PROJECT RESERVE	JAIL CONSTRUCTION FUND
REVENUES				
Intergovernmental	\$	\$	\$ 278,259	\$
Charges for services	1,526			
Miscellaneous	36,347	1,427,325	499,688	
Total revenues	37,873	1,427,325	777,947	
EXPENDITURES				
Capital outlay		1,427,325	2,500	51,169,485
Total expenditures		1,427,325	2,500	51,169,485
Excess (deficiency) of revenues over expenditures	37,873		775,447	(51,169,485)
OTHER FINANCING SOURCES (USES)				
Operating transfers in			449,991	103,034,316
Operating transfers out				(381,171)
Proceeds of lease revenue bonds				
Total other financing sources			449,991	102,653,145
Excess of revenues and other sources over expenditures and other uses	37,873		1,225,438	51,483,660
Fund balances at beginning of year	271,160	237	9,291,030	101,936,868
Fund balances at end of year	\$ 309,033	\$ 237	\$ 10,516,468	\$ 153,420,528

COUNTY IMPROVEMENT FUND	TOTALS JUNE 30, 2001
\$	\$ 278,259
	1,526
	<u>1,963,360</u>
	<u>2,243,145</u>
<u>39,616,608</u>	<u>92,215,918</u>
<u>39,616,608</u>	<u>92,215,918</u>
<u>(39,616,608)</u>	<u>(89,972,773)</u>
	103,484,307
(38,359,754)	(38,740,925)
<u>111,095,706</u>	<u>111,095,706</u>
<u>72,735,952</u>	<u>175,839,088</u>
33,119,344	85,866,315
45,298,088	156,797,383
<u>\$ 78,417,432</u>	<u>\$ 242,663,698</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 2,502,000	\$ 1,427,325	\$ (1,074,675)
Total revenues	<u>2,502,000</u>	<u>1,427,325</u>	<u>(1,074,675)</u>
 <u>EXPENDITURES</u>			
Capital outlay	<u>2,500,000</u>	<u>1,427,325</u>	<u>1,072,675</u>
Total expenditures	<u>2,500,000</u>	<u>1,427,325</u>	<u>1,072,675</u>
Excess of revenues over expenditures	2,000		(2,000)
Fund balance at beginning of year	<u> </u>	<u>237</u>	<u>237</u>
Fund balance at end of year	<u>\$ 2,000</u>	<u>\$ 237</u>	<u>\$ (1,763)</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, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Intergovernmental	\$	\$ 278,259	\$ 278,259
Miscellaneous	415,333	499,688	84,355
Total revenues	<u>415,333</u>	<u>777,947</u>	<u>362,614</u>
<u>EXPENDITURES</u>			
Capital outlay	3,500	2,500	1,000
Total expenditures	<u>3,500</u>	<u>2,500</u>	<u>1,000</u>
Excess of revenues over expenditures	<u>411,833</u>	<u>775,447</u>	<u>363,614</u>
<u>OTHER FINANCING SOURCES</u>			
Operating transfers in	600,000	449,991	(150,009)
Total other financing sources	<u>600,000</u>	<u>449,991</u>	<u>(150,009)</u>
Excess of revenues and other sources over expenditures	1,011,833	1,225,438	213,605
Fund balance at beginning of year	<u>9,382,000</u>	<u>9,291,030</u>	<u>(90,970)</u>
Fund balance at end of year	<u>\$ 10,393,833</u>	<u>\$ 10,516,468</u>	<u>\$ 122,635</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
Jail Construction Fund
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$	\$	\$
Total revenues			
<u>EXPENDITURES</u>			
Capital outlay	69,618,279	51,169,485	18,448,794
Total expenditures	69,618,279	51,169,485	18,448,794
Deficiency of revenues over expenditures	(69,618,279)	(51,169,485)	18,448,794
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers in	103,034,318	103,034,316	(2)
Operating transfers out		(381,171)	(381,171)
Total other financing sources	103,034,318	102,653,145	(381,173)
Excess of revenues and other sources over expenditures and other uses	33,416,039	51,483,660	18,067,621
Fund balance at beginning of year	92,216,119	101,936,868	9,720,749
Fund balance at end of year	<u>\$ 125,632,158</u>	<u>\$ 153,420,528</u>	<u>\$ 27,788,370</u>

Maricopa County
Statement Of Revenues, Expenditures And
Changes In Fund Balances - Budget And Actual
County Improvement Fund
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>REVENUES</u>			
Miscellaneous	\$ 8,297,254	\$	\$ (8,297,254)
Total revenues	<u>8,297,254</u>		<u>(8,297,254)</u>
<u>EXPENDITURES</u>			
Capital outlay	<u>60,230,371</u>	<u>39,616,608</u>	<u>20,613,763</u>
Total expenditures	<u>60,230,371</u>	<u>39,616,608</u>	<u>20,613,763</u>
Deficiency of revenues over expenditures	<u>(51,933,117)</u>	<u>(39,616,608)</u>	<u>12,316,509</u>
<u>OTHER FINANCING SOURCES (USES)</u>			
Operating transfers out	(46,454,691)	(38,359,754)	8,094,937
Proceeds from sale of bonds	<u>238,970,000</u>	<u>111,095,706</u>	<u>(127,874,294)</u>
Total other financing sources	<u>192,515,309</u>	<u>72,735,952</u>	<u>(119,779,357)</u>
Excess of revenues and other sources over expenditures and other uses	140,582,192	33,119,344	(107,462,848)
Fund balance at beginning of year	<u>46,454,691</u>	<u>45,298,088</u>	<u>(1,156,603)</u>
Fund balance at end of year	<u>\$ 187,036,883</u>	<u>\$ 78,417,432</u>	<u>\$ (108,619,451)</u>

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2001

	BUDGET	ACTUAL	VARIANCE
<u>GENERAL GOVERNMENT</u>			
Spurs Cross Ranch	\$ 7,500,000	\$ 7,397,937	\$ 102,063
Medical Examiner Facility	1,789,665	1,359,319	430,346
Regional Land Acquisitions	350,000	254,124	95,876
Clerk of the Court Service Center	15,658,440	12,389,653	3,268,787
Justice Courts Co-Location Projects Tempe	1,050,000	46,226	1,003,774
Justice Courts Co-Location Projects Northwest	20,000	0	20,000
Justice Courts Co-Location Projects Northeast	20,000	0	20,000
Relocation of Scottsdale Justice Court	2,340,000	1,701,041	638,959
Public Health Facility	7,000,000	27,100	6,972,900
Mesa Justice Court Facility	900,000	132,687	767,313
New Administration Building	7,851,000	2,336,240	5,514,760
New Administration Parking	3,271,501	2,095,011	1,176,490
Facilities Management Bldg 401 W Jefferson	2,375,000	2,134,980	240,020
Early Felony Processing Court Room Space in Jail	250,000	0	250,000
Security Building Purchase	8,930,000	8,856,189	73,811
CIP Program Reserve	924,765	0	924,765
Total General Government	<u>\$ 60,230,371</u>	<u>\$ 38,730,507</u>	<u>\$ 21,499,864</u>

CRIMINAL JUSTICE FACILITIES

CJFD Project Management and Support Activities	\$ 1,115,838	\$ 1,293,049	\$ (177,211)
Downtown Multi Facility/Sheriff Training 50%	4,500,000	88,127	4,411,873
Real Property Parcel at Durango Jail Site	200,000	0	200,000
Facility Replacement	2,000,000	180,206	1,819,794
Adult and Juvenile Det Facilities 4 th Ave Jail	14,000,000	8,616,442	5,383,558
Adult and Juvenile Det Facilities Jackson St Garage	10,802,441	8,771,286	2,031,155
Adult and Juvenile Det Facilities Lower Buckeye Jail	17,000,000	18,079,418	(1,079,418)
Adult and Juvenile Det Facilities Estrella Support Bldg	2,000,000	1,763,624	236,376
Adult and Juvenile Det Facilities Juvenile Detention & Crts	18,000,000	12,756,505	5,243,495
Total Criminal Justice Facilities	<u>\$ 69,618,279</u>	<u>\$ 51,548,657</u>	<u>\$ 18,069,622</u>

PUBLIC SAFETY

Flood Control District Building	\$ 259,000	\$ 349,468	\$ (90,468)
Flood Warning System	0	5,437	(5,437)
City of Scottsdale	7,260,000	8,115,878	(855,878)
Central Chandler Area Drainage System	830,000	29,801	800,199
Town of Guadalupe	3,975,000	564,704	3,410,296
Carefree	0	275,044	(275,044)
Dam Safety Project, also 16	898,000	991,984	(93,984)
Candidate Assessment Project	206,000	465	205,535
Sossaman Channel	155,000	10,673	144,327
South Phoenix Drainage Improvement	3,813,000	3,822,270	(9,270)
PVSP	0	37	(37)
East Maricopa Floodway	2,277,000	270,618	2,006,382
Rio Salado	8,054,000	7,349,117	704,883



Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2001

	BUDGET	ACTUAL	VARIANCE
Wickenburg Wash "Q"	35,000	31,851	3,149
Agilia	0	234,152	(234,152)
Skunk Creek Channel	360,000	0	360,000
New River Diversion Master Plan	6,802	0	6,802
Skunk Creek/New River	0	4,983	(4,983)
Spook Hill ADMP	1,064,000	730,032	333,968
East Mesa ADMP	5,233,000	2,774,050	2,458,950
Glendale/Peoria ADMP	5,962,000	5,719,991	242,009
North Peoria ADMP	1,077,000	788,985	288,015
East Fork Cave Creek	2,350,000	1,252,319	1,097,681
White Tanks ADMP	2,623,000	5,855,769	(3,232,769)
Queen Creek ADMP	1,527,000	130,260	1,396,740
Gilbert/Chandler ADMP	7,260,000	7,570,213	(310,213)
Higley ADMP	210,000	18,876	191,124
Adobe Dam ADMP	315,000	0	315,000
Durango ADMP	770,000	465,067	304,933
Arizona Canal Div Channel ADMP	3,998,000	42,494	3,955,506
Maryvale ADMP	1,440,000	4,012,981	(2,572,981)
Foothills ADMP	4,606,000	4,360,408	245,592
Fountain Hills ADMP	1,042,000	1,050,412	(8,412)
Project Contingency	324,000	0	324,000
Total Public Safety	\$ 67,929,802	\$ 56,828,339	\$ 11,101,463

HIGHWAYS AND STREETS

Bridge Scour Evaluation	\$ 50,000	\$ (2,964)	\$ 52,964
Alma School North Bridge Grade Control	10,000	(2,290)	12,290
Bell Road	175,000	158,390	16,610
US60 Morristown Rail Rd Overpass to Beardsley Rd	375,000	369,683	5,317
Sun City/Sun City West DCB	115,000	54,700	60,300
Center St (Wittman): Grand to Hovey	10,000	9,022	978
Recker Road: Chandler Heights to ¾ mile North	50,000	43,845	6,155
Jomax Rd: 155 th Ave to 147 th Ave	25,000	21,352	3,648
Main St (Gila Bend): Washington Street to I-8	230,000	78,350	151,650
Queen Creek Rd: Power Rd to Hawes Rd	20,000	4,884	15,116
Val Vista Dr-Riggs to ½ mile South	149,000	6,800	142,200
27 th Ave Twin Peaks to New River	28,000	29,052	(1,052)
Castle Hot Springs Rd West	140,000	139,534	466
PCM 10 Roads Program	2,570,000	1,154,702	1,415,298
Camelback Rd (Litchfield/EI Mirage)	2,842,000	2,529,397	312,603
Riggs Rd: I-10 to Price Road	239,000	211,263	27,737
MCDOT Durango Facilities: Bldg. Modifications	400,000	436,183	(36,183)
IGA Gates Rd	292,000	237,966	54,034
Previous Year's Projects: Backcharges	130,000	(64,861)	194,861
Meridian Rd: Southern to University	155,000	104,391	50,609
MC 85 at Avondale Wash	40,000	30,937	9,063
Utility Locating Annual On-Call Contract	100,000	1,691	98,309
116th Ave. Bridge @ Gila River	25,000	8,411	16,589

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2001

	BUDGET	ACTUAL	VARIANCE
Cave Creek Rd: (Lone Mtn. Rd to Carefree Hwy)	3,642,600	3,574,962	67,638
Estrella Interim LP (II) Reems-Lake PI Rd	2,501,000	1,105,315	1,395,685
CDBGP Cities/Town Street Pilot	300,000	300,000	0
MC Highway 85: Intersection @ Estrella Parkway	280,000	3,208	276,792
Guadalupe Rd: Power to Hawes	50,000	50,000	0
Unallocated Costs (Force Account)	2,395,000	27,077	2,367,923
Eng Design Concept Reports Contract	340,000	211,497	128,503
Archeological Annual On-Call Contract	100,000	18,563	81,437
Geotechnical Annual On-Call Contract	100,000	6,880	93,120
Surveying Annual On-Call Contract	100,000	0	100,000
Gen Civil Eng Annual On-Call Contract	150,000	188,434	(38,434)
Real Estate Appraisal Services: Annual Contracts	100,000	82,350	17,650
McDowell Rd: Pima Freeway to Alma School	570,000	287,121	282,879
Ellsworth Rd: University to McKellips	350,000	75,920	274,080
Envir Assessment Consultant Contract	75,000	0	75,000
Haz Materials On-Call Contracts	10,000	0	10,000
Biological Assessment Consultant Contracts	10,000	0	10,000
Indian Springs Rd	51,000	14,853	36,147
51 st Ave: GRIC Boundary to Baseline	700,000	513,682	186,318
Baseline Rd: 51st Ave to 27th Ave	8,029,000	7,836,650	192,350
Northern Ave: Loop 101 to 71st Ave	9,418,000	7,144,439	2,273,561
Peoria Ave Bridge @ New River	119,000	123,287	(4,287)
Shea Blvd: 144th Street to Palisades Blvd	1,745,000	2,002,254	(257,254)
Shea Blvd: Beeline Hwy to 300 Meters West	414,000	30,155	383,845
Southern @ 27 th Ave	485,000	452,906	32,094
Ellsworth: Germann to Baseline	1,126,000	444,097	681,903
Recker Rd: Adobe to Evergreen	50,000	(42,945)	92,945
Right-of-Way: Alma School South Bridge @ Salt River	55,000	15,730	39,270
Phases I & II: 107th Ave High Volume Rd Projects	636,000	259,926	376,074
MC 85 Bridge – Agua Fria River	25,000	12,114	12,886
Old US80 @ Hassayampa-Scour	35,000	46,702	(11,702)
Carefree Hwy at Cave Creek Wash	882,000	869,653	12,347
Indian School Rd. @ Agua Fria River	1,450,000	1,461,451	(11,451)
Tuthill Rd @ Gila River/Scour	15,000	9,304	5,696
Rittenhouse Rd @ Queen Creek Wash/Sc	5,000	1,075	3,925
Delineation On – Call Consultant	100,000	1,573	98,427
51 st Ave: Broadway to Baseline	588,000	476,853	111,147
IGA Guadalupe Rd: Hawes to Meridian	200,000	200,000	0
Hawes Rd ¼ S. of Queen Creek Rittenhouse	10,000	4,098	5,902
Estrella Pkwy: MC 85 to Yuma	5,000	50	4,950
McQueen Rd: Queen Creek to Pecos	80,000	37,844	42,156
Estrella Pkwy-Yuma Rd to McDowell	483,000	416,257	66,743
51 st Ave Bridge @ Salt River (Design Construct)	1,900,000	1,824,917	75,083
Thomas Rd: 99 th to 91 st Ave	4,000	595	3,405
Bush Hwy at Salt River (Blue Point)	10,000	(20,031)	30,031
Gilbert Rd-Williams Field Rd. to Ray Rd.	203,000	14,034	188,966
Gilbert Rd-McDowell Rd to SR87	3,094,000	2,283,743	810,257
91 st Avenue-Deer Valley Dr to William Rd	420,000	336,149	83,851

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2001

	BUDGET	ACTUAL	VARIANCE
MC85-Estrella Pkwy to Litchfield Rd	651,561	623,874	27,687
MC85-Cotton Lane to Estrella Pkwy	278,000	258,696	19,304
87 th Ave Channel-Deer Valley to Williams	13,000	1,262	11,738
Queen Creek Rd Bridge at Eastern Canal	69,000	43,799	25,201
Ray Rd Channel-Tuthill Rd to Airport Rd	96,000	37,770	58,230
Loop 303-McDowell to Thomas	388,000	163,452	224,548
Queen Creek Rd, AZ Ave to McQueen	429,000	273,004	155,996
DCR Bartlett Lake Rd-CC to Horseshoe	240,000	153,098	86,902
Power Road (Guadalupe-Baseline)	893,000	833,822	59,178
83 rd Ave from Northern Ave to Olive Ave	328,000	325,410	2,590
115 th Ave-MC85 to McDowell	303,000	163,678	139,322
DCR 99 th Ave-McDowell to Glendale	300,000	11,771	288,229
Chandler Heights, Road Bridge over the Eastern Canal	36,000	19,187	16,813
Power Road Bridge over Queen Creek	355,000	356,718	(1,718)
Deer Valley Road Bridge-New River	356,000	386,326	(30,326)
Gilbert Rd: Pecos to Williams Field	92,000	105,918	(13,918)
59 st Ave. Truck Rt: Dusty Lane to Sa	40,000	17,996	22,004
Williams Field Rd: Gilbert to Lindsay	500,000	11,538	488,462
75 th Ave: MC 85 to Van Buren	116,000	138,154	(22,154)
Ocotillo: EOM to Palo Verde	100,000	48,245	51,755
Ocotillo Rd: Basha to AZ Ave.	50,000	28,492	21,508
ITS Feasibility Study	250,000	311,699	(61,699)
51 st Ave. Santa Cruz to St. John	113,000	95,822	17,178
Williams Field @ Higley	149,000	128,382	20,618
Southern Ave. @ 99 th Ave.	38,000	27,748	10,252
El Mirage: Bell to Beardsley	455,000	325,654	129,346
El Mirage Road (Bell Rd to Loop 303)	590,000	316,254	273,746
Grand Ave Overpass	13,361,000	14,317,330	(956,330)
Patton Rd west of Grand Ave.	170,000	167,017	2,983
R.O.W. In-Fill Road System	3,200,000	3,472,468	(272,468)
Asphalt Rehab Overlay Gila Bend to SR 238	2,130,000	2,130,000	0
Geodetic Control Network	1,030,000	598,501	431,499
Loop 303 Indian School to Clearview	315,000	268,683	46,317
Roeser & Chamber Bridges @ Buckeye Feeder Ditch	350,000	338,069	11,931
Chandler Blvd west of Gilbert Rd	900,000	493,239	406,761
Property Management on Prior Years Projects	50,000	0	50,000
Lake Pleasant Rd Williams Rd to SR 74	150,000	149,565	435
Loop 303 Intersection Improvements	250,000	212,240	37,760
Aerial Ortho Photo services Cost share with Flood	290,000	284,000	6,000
Upgrade of four way stops to traffic signals	300,000	13,714	286,286
McKellips Bridge @ Salt River	559,000	562,333	(3,333)
Project Reserve	29,839	0	29,839
Total Highways and Streets	\$ 81,894,000	\$ 66,478,108	\$ 15,415,892

Maricopa County
Schedule of Capital Projects – Budget And Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2001

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
<u>MARICOPA INTEGRATED HEALTH SYSTEM</u>			
Buildouts 1 st Floor remodel	\$ 17,000,000	\$	\$ 17,000,000
Maricopa Medical Center First Floor Reconfigure	<u>1,000,000</u>	<u></u>	<u>1,000,000</u>
Total Maricopa Integrated Health System	<u>\$ 18,000,000</u>	<u>\$</u>	<u>\$ 18,000,000</u>
 Total Capital Projects	 <u>\$ 297,672,452</u>	 <u>\$ 213,585,611</u>	 <u>\$ 84,086,841</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.



Maricopa County
Combining Balance Sheet
All Enterprise Funds
As Of June 30, 2001

	MARICOPA HEALTH PLAN	MEDICAL CENTER
ASSETS		
Current assets:		
Cash in bank and on hand	\$	\$
Cash and investments held by County Treasurer	35,401,762	
Cash and investments held by trustee		24,761,230
Receivables (Net of allowance for uncollectibles):		
Accounts	5,696,526	49,709,415
Accrued interest	490,901	
Due from other governmental units		2,481,338
Inventory of supplies		5,647,704
Prepays		4,023,420
Miscellaneous		
Total current assets	41,589,189	86,623,107
Property, plant and equipment:		
Land		302,193
Buildings		71,070,038
Improvements other than buildings		2,372,497
Machinery and equipment	4,965,782	70,870,584
Construction in progress		33,304,314
Total property, plant and equipment	4,965,782	177,919,626
Accumulated depreciation	(4,944,470)	(76,604,398)
Net property, plant and equipment	21,312	101,315,228
Total assets	\$ 41,610,501	\$ 187,938,335
LIABILITIES AND FUND EQUITY		
Current liabilities:		
Vouchers payable	\$ 76,375	\$ 18,310,378
Employee compensation		5,636,472
Accrued liabilities	1,447,364	2,816,949
Due to other funds		76,228,477
Due to other governmental units	271,368	1,544,217
Capital leases payable		229,159
Installment purchase agreement – current portion		415,295
Certificates of participation – current portion		769,000
Lease revenue bonds payable – current portion		2,513,756
Liability for reported and incurred but not reported claims	17,787,288	
Total current liabilities	19,582,395	108,463,703
Long-term liabilities:		
Installment purchase agreement (net of current portion)		2,607,816
Certificates of participation (net of current portion)		10,777,000
Lease revenue bonds payable (net of current portion)		17,986,244
Total liabilities	19,582,395	139,834,763
Fund equity:		
Contributed capital	590,079	82,073,127
Retained earnings (deficits):		
Unreserved	21,438,027	(33,969,555)
Total fund equities	22,028,106	48,103,572
Total liabilities and fund equity	\$ 41,610,501	\$ 187,938,335

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 2001
\$ 90,906,289	\$ 1,644,282	\$ 1,275 16,447,701	\$ 1,275 144,400,034 24,761,230
5,278,384	443,017		61,127,342
1,605,410	53,918	188,034	2,338,263
39,764			2,521,102
	68,494		5,647,704
		7,556	4,091,914
			7,556
<u>97,829,847</u>	<u>2,209,711</u>	<u>16,644,566</u>	<u>244,896,420</u>
		1,187,486	1,489,679
		63,562	71,133,600
		916,232	3,288,729
4,101,548	53,269	4,181,211	84,172,394
			33,304,314
<u>4,101,548</u>	<u>53,269</u>	<u>6,348,491</u>	<u>193,388,716</u>
<u>(2,972,451)</u>	<u>(50,278)</u>	<u>(4,844,869)</u>	<u>(89,416,466)</u>
<u>1,129,097</u>	<u>2,991</u>	<u>1,503,622</u>	<u>103,972,250</u>
<u>\$ 98,958,944</u>	<u>\$ 2,212,702</u>	<u>\$ 18,148,188</u>	<u>\$ 348,868,670</u>
\$ 3,690,026	\$ 1,305,356	\$ 10,945	\$ 23,393,080
		10,213	5,646,685
1,614,644	16,763	8,653,327	14,549,047
15,031,706			91,260,183
15,248			1,830,833
			229,159
			415,295
		56,334	825,334
			2,513,756
<u>33,218,277</u>	<u>4,941,609</u>		<u>55,947,174</u>
<u>53,569,901</u>	<u>6,263,728</u>	<u>8,730,819</u>	<u>196,610,546</u>
			2,607,816
		222,519	10,999,519
			17,986,244
<u>53,569,901</u>	<u>6,263,728</u>	<u>8,953,338</u>	<u>228,204,125</u>
4,814	9,401	10,791,231	93,468,652
45,384,229	(4,060,427)	(1,596,381)	27,195,893
<u>45,389,043</u>	<u>(4,051,026)</u>	<u>9,194,850</u>	<u>120,664,545</u>
<u>\$ 98,958,944</u>	<u>\$ 2,212,702</u>	<u>\$ 18,148,188</u>	<u>\$ 348,868,670</u>

Maricopa County
Combining Statement Of Revenues, Expenses And
Changes In Fund Equity
All Enterprise Funds
For the Fiscal Year Ended June 30, 2001

	MARICOPA HEALTH PLAN	MEDICAL CENTER
<u>OPERATING REVENUES</u>		
Net patient service revenue	\$	\$ 181,099,075
Charges for services	78,255,834	16,384,800
Other		14,591,163
Total operating revenues	<u>78,255,834</u>	<u>212,075,038</u>
<u>OPERATING EXPENSES</u>		
Personal services	2,559,521	115,955,048
Supplies	485,938	37,788,906
Medical services	71,602,953	24,772,096
Other services	177,912	35,887,043
Insurance		124,238
Leases and rentals	84,727	2,282,354
Repairs and maintenance		3,031,056
Travel and transportation		
Utilities		4,073,118
Depreciation	43,734	6,964,494
Miscellaneous	836,489	1,868,783
Total operating expenses	<u>75,791,274</u>	<u>232,747,136</u>
Operating income (loss)	2,464,560	(20,672,098)
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
Grant revenues		7,454,321
Interest income	1,996,649	228,277
Interest expense		(6,941,858)
Net non-operating revenues	<u>1,996,649</u>	<u>740,740</u>
Net income (loss) before operating transfers	4,461,209	(19,931,358)
Operating transfers in		21,537,719
Operating transfers out		(1,141,681)
Net income (loss)	<u>4,461,209</u>	<u>464,680</u>
Fund equities (deficit) at beginning of year, as restated	17,566,897	47,638,892
<u>OTHER CHANGES IN FUND EQUITIES</u>		
Residual equity transfer		
Fund equities (deficit) at end of year	<u>\$ 22,028,106</u>	<u>\$ 48,103,572</u>

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 2001
\$ 267,889,549	\$ 38,677,026	\$ 44,527	\$ 181,099,075
	106,425	20,293	401,251,736
<u>267,889,549</u>	<u>38,783,451</u>	<u>64,820</u>	<u>597,068,692</u>
11,213,826	2,347,882	221,169	132,297,446
1,233,852	388,467	48,739	39,945,902
243,247,262	37,846,781		377,469,092
1,122,654	76,915	722,136	37,986,660
	267,053		391,291
743,860	116,767	18,666	3,246,374
		7,332	3,038,388
		439	439
		5,690	4,078,808
113,880	440	191,014	7,313,562
2,797,227	514,203		6,016,702
<u>260,472,561</u>	<u>41,558,508</u>	<u>1,215,185</u>	<u>611,784,664</u>
7,416,988	(2,775,057)	(1,150,365)	(14,715,972)
	1,001,916	3,612	8,459,849
8,225,400	238,582	1,212,034	11,900,942
		(9,164)	(6,951,022)
<u>8,225,400</u>	<u>1,240,498</u>	<u>1,206,482</u>	<u>13,409,769</u>
15,642,388	(1,534,559)	56,117	(1,306,203)
	656,500		22,194,219
	(29,152)	(300,431)	(1,471,264)
<u>15,642,388</u>	<u>(907,211)</u>	<u>(244,314)</u>	<u>19,416,752</u>
44,778,361	(3,143,815)	9,439,164	116,279,499
<u>(15,031,706)</u>			<u>(15,031,706)</u>
<u>\$ 45,389,043</u>	<u>\$ (4,051,026)</u>	<u>\$ 9,194,850</u>	<u>\$ 120,664,545</u>

Maricopa County
Combining Statement Of Cash Flows
All Enterprise Funds
For the Fiscal Year Ended June 30, 2001

	MARICOPA HEALTH PLAN	MEDICAL CENTER
CASH FLOWS FROM OPERATING ACTIVITIES		
Operating income (loss)	\$ 2,464,560	\$ (20,672,098)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	43,734	6,964,494
Changes in assets and liabilities - Increase in:		
Accounts receivable	(3,396,231)	(23,644,254)
Due from other governmental units		(141,119)
Miscellaneous		
Inventory of supplies		(2,720,387)
Prepays		(1,662,842)
Vouchers payable		
Employee compensation		804,591
Accrued liabilities	878,666	
Due to other funds		13,869,296
Due to other governmental units	271,368	
Liability for reported and incurred but not reported claims	7,553,764	
Decrease in:		
Accounts receivable		
Vouchers payable	(283,558)	(1,059,829)
Accrued liabilities		(1,941,070)
Due to other funds		
Due to other governmental units		(1,744,687)
Net cash provided by (used for) operating activities	<u>7,532,303</u>	<u>(31,947,905)</u>
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Grants received		7,454,321
Cash transferred from the General Fund		34,121,505
Cash transferred to the General Fund		
Operating transfers from other funds		21,537,719
Operating transfers to other funds		(1,141,681)
Interest expense		(6,941,858)
Net cash provided by (used for) noncapital financing activities		<u>55,030,006</u>
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of fixed assets		(29,810,804)
Proceeds from sale of certificates of participation		6,975,000
Proceeds from sale of bonds		20,500,000
Capital lease payments		(379,635)
Installment purchase payments		(255,353)
Certificates of participation payments		(729,000)
Net cash used for capital and related financing activities		<u>(3,699,792)</u>
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest income	1,580,383	228,277
Net cash provided by investing activities	<u>1,580,383</u>	<u>228,277</u>
Net increase (decrease) in cash and cash equivalents	9,112,686	19,610,586
Cash and cash equivalents, July 1, 2000	26,289,076	5,150,644
Cash and cash equivalents, June 30, 2001	<u>\$ 35,401,762</u>	<u>\$ 24,761,230</u>
SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES		
Restatement of July 1, 2000, retained earnings for change in capitalization policy.	\$	\$
Deletion of equipment due to change in capitalization policy		
Deletion of accumulated depreciation due to change in capitalization policy		
Residual equity transfer out to the General Fund. Cash will be transferred in fiscal year 2001-02.		
Increase in due to other funds resulting from cash that will be transferred in fiscal year 2001-02.		
Computer software acquired through financing.		
Computer software acquired through financing resulted in an increase to vouchers payable.		
Operating transfer in from the General Fund. Cash will be transferred in fiscal year 2001-02.		(15,031,706)
Decrease in due to other funds resulting from cash that will be transferred in fiscal year 2001-02.		15,031,706
Construction in progress expenses capitalized for services performed.		6,847,121
Vouchers payable increased for construction in progress expenses accrued.		(6,847,121)
Acquisition of medical equipment that was financed through an installment purchase agreement.		3,278,464
Installment purchase agreement financed the acquisition of medical equipment.		(3,278,464)

ALTCS	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTALS JUNE 30, 2001
\$ 7,416,988	\$ (2,775,057)	\$ (1,150,365)	\$ (14,715,972)
113,880	440	191,014	7,313,562
(3,234,195)			(30,274,680)
(39,764)		(3,612)	(180,883)
	(15,642)		(2,720,387)
358,173	451,657	402	(1,678,484)
		3,335	810,232
			807,926
			878,666
15,248			13,869,296
2,580,692	2,847,887		286,616
			12,982,343
	112,487		112,487
(2,008,703)	(212,228)	(1,037,167)	(1,343,387)
	(596,226)		(5,199,168)
			(596,226)
			(1,744,687)
<u>5,202,319</u>	<u>(186,682)</u>	<u>(1,996,393)</u>	<u>(21,396,358)</u>
	1,001,916	3,612	8,459,849
			34,121,505
(34,121,505)			(34,121,505)
	656,500		22,194,219
	(29,152)	(300,431)	(1,471,264)
		(9,164)	(6,951,022)
<u>(34,121,505)</u>	<u>1,629,264</u>	<u>(305,983)</u>	<u>22,231,782</u>
(812,825)	(2,996)	(148,854)	(30,775,479)
			6,975,000
			20,500,000
			(379,635)
			(255,353)
		(87,318)	(816,318)
<u>(812,825)</u>	<u>(2,996)</u>	<u>(236,172)</u>	<u>(4,751,785)</u>
<u>7,067,490</u>	<u>204,696</u>	<u>1,217,431</u>	<u>10,298,277</u>
<u>7,067,490</u>	<u>204,696</u>	<u>1,217,431</u>	<u>10,298,277</u>
(22,664,521)	1,644,282	(1,321,117)	6,381,916
113,570,810		17,770,093	162,780,623
<u>\$ 90,906,289</u>	<u>\$ 1,644,282</u>	<u>\$ 16,448,976</u>	<u>\$ 169,162,539</u>
\$	\$	\$ 29,145	\$ 29,145
		(185,609)	(185,609)
		156,464	156,464
15,031,706			15,031,706
(15,031,706)			(15,031,706)
175,704			175,704
(175,704)			(175,704)
			(15,031,706)
			15,031,706
			6,847,121
			(6,847,121)
			3,278,464
			(3,278,464)

Maricopa County
Schedule Of Operating Expenses By Department
Medical Center
For the Fiscal Year Ended June 30, 2001

<u>DAILY HOSPITAL SERVICES</u>			<u>SPECIAL NURSING SERVICES</u>		
Surgical I.C.U.	\$ 2,340,234		Attendant care	\$ 13,040,044	
Medical I.C.U.	1,588,922		Home health	1,703,332	
Coronary I.C.U.	1,334,350		Nursing home services	630,039	
Pediatrics I.C.U.	1,071,811		Dental services	<u>3,273,354</u>	
Burn unit	4,473,984		TOTAL SPECIAL NURSING SERVICES	18,646,769	
Surgical acute	2,534,004				
Medical acute	3,325,973		<u>MEDICAL SERVICES ADMINISTRATION</u>		
Detention	883,470		Education	9,421,863	
APCU	2,935,722		Employee health	<u>386,288</u>	
Pediatrics I.C.U.	2,305,343		TOTAL MEDICAL SERVICES ADMIN.	9,808,151	
OB/GYN	3,315,840				
Psychiatric	7,156,389		<u>GENERAL SERVICES</u>		
Labor and delivery	4,556,501		Social Services	1,023,678	
Operating Room	5,363,206		Printing	280,241	
Recovery Room	899,580		Food services	3,217,739	
Nursery	<u>5,779,647</u>		Laundry	760,695	
TOTAL DAILY HOSPITAL SERVICES	49,864,976		Housekeeping	2,557,812	
			Security	995,519	
<u>ANCILLARY SERVICES</u>			Power plant	3,257,493	
Anesthesiology	1,239,119		Facility maintenance	2,708,312	
Medical supply	7,642,996		Medical equipment repair	499,139	
Laboratory	10,167,649		Transportation	302,999	
Pulmonary	33,698		Patient transfer	691,818	
Cardiology	1,165,951		Communications	<u>1,084,374</u>	
Neurophysiology	100,858		TOTAL GENERAL SERVICES	17,379,819	
Radiology	7,059,256				
Pharmacy	12,564,489		<u>FISCAL SERVICES</u>		
Respiratory therapy	2,284,287		Fiscal services administration	7,032,224	
Endoscopy lab	539,207		Admitting	3,664,497	
Renal dialysis	1,194,465		Business office	4,046,493	
Physical/medical therapy	720,759		Information services	<u>3,835,584</u>	
Psychiatry	428,931		TOTAL FISCAL SERVICES	18,578,798	
Cast Room	56,148				
Correctional Health	<u>35,231</u>		<u>ADMINISTRATIVE SERVICES</u>		
TOTAL ANCILLARY SERVICES	45,233,044		Nursing	2,261,258	
			Hospital	4,835,644	
<u>OUTPATIENT NURSING SERVICES</u>			Volunteer	58,204	
Clinics	5,772,148		Medical library	325,114	
Emergency Room	7,981,573		Clinical departments	<u>2,177,157</u>	
Primary Care Centers	<u>26,997,020</u>		TOTAL ADMINISTRATIVE SERVICES	9,657,377	
TOTAL OUTPATIENT NURSING SERVICES	40,750,741				
			NON-DEPARTMENTAL	22,827,461	
			TOTAL OPERATING EXPENSES	\$232,747,136	

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' dental and short-term disability benefits.

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



Maricopa County
Combining Balance Sheet
All Internal Service Funds
As Of June 30, 2001

	<u>EQUIPMENT SERVICES</u>	<u>TELECOM- MUNICATIONS</u>	<u>REPROGRAPHICS</u>
<u>ASSETS</u>			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 400	\$
Cash and investments held by County Treasurer		2,273,127	167,323
Receivables:			
Accrued interest		6,320	
Inventory of supplies	338,160	59,797	
Prepays			
Total current assets	<u>339,060</u>	<u>2,339,644</u>	<u>167,323</u>
Restricted assets:			
Investments held by trustee			
Property, plant and equipment:			
Buildings		376,750	
Machinery and equipment	2,005,140	6,211,425	751,032
Total property, plant and equipment	2,005,140	6,588,175	751,032
Accumulated depreciation	<u>(1,446,448)</u>	<u>(3,260,313)</u>	<u>(424,843)</u>
Net property, plant and equipment	<u>558,692</u>	<u>3,327,862</u>	<u>326,189</u>
Total assets	<u>\$ 897,752</u>	<u>\$ 5,667,506</u>	<u>\$ 493,512</u>
<u>LIABILITIES AND FUND EQUITY</u>			
Liabilities:			
Current liabilities:			
Vouchers payable	\$ 210,311	\$ 1,921,486	\$ 3,550
Employee compensation	206,694	207,265	30,209
Accrued liabilities	14,756	162	3
Due to other funds	513,511		
Liability for reported and incurred but not reported claims			
Total current liabilities	<u>945,272</u>	<u>2,128,913</u>	<u>33,762</u>
Long-term liabilities:			
Liability for reported and incurred but not reported claims			
Total liabilities	<u>945,272</u>	<u>2,128,913</u>	<u>33,762</u>
Fund equity:			
Contributed capital	14,744,048	1,079,758	291,348
Retained earnings (deficits):			
Unreserved	<u>(14,791,568)</u>	<u>2,458,835</u>	<u>168,402</u>
Total fund equities (deficits)	<u>(47,520)</u>	<u>3,538,593</u>	<u>459,750</u>
Total liabilities and fund equity	<u>\$ 897,752</u>	<u>\$ 5,667,506</u>	<u>\$ 493,512</u>

RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2001
\$ 300	\$ 666,320	\$	\$ 667,920
18,944,112	2,987,793		24,372,355
209,625	43,958		259,903
697,923	2,000	1,532,121	1,930,078
19,851,960	3,700,071	1,532,121	699,923
			27,930,179
2,429,908			2,429,908
			376,750
74,554	291,533		9,333,684
74,554	291,533		9,710,434
(32,926)	(17,062)		(5,181,592)
41,628	274,471		4,528,842
<u>\$ 22,323,496</u>	<u>\$ 3,974,542</u>	<u>\$ 1,532,121</u>	<u>\$ 34,888,929</u>
\$ 499,267	\$ 81,799	\$ 54,632	\$ 2,771,045
82,087			526,255
197	440,279	6,122	461,519
		803,273	1,316,784
22,295,029	139,887		22,434,916
22,876,580	661,965	864,027	27,510,519
18,274,015			18,274,015
41,150,595	661,965	864,027	45,784,534
2,886,478	30,445	600,330	19,632,407
(21,713,577)	3,282,132	67,764	(30,528,012)
(18,827,099)	3,312,577	668,094	(10,895,605)
<u>\$ 22,323,496</u>	<u>\$ 3,974,542</u>	<u>\$ 1,532,121</u>	<u>\$ 34,888,929</u>

Maricopa County
Combining Statement Of Revenues, Expenses And
Changes In Fund Equity
All Internal Service Funds
For the Fiscal Year Ended June 30, 2001

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS
<u>OPERATING REVENUES</u>		
Charges for services	\$ 8,125,696	\$ 13,526,693
Other	493,598	112,927
Total operating revenues	<u>8,619,294</u>	<u>13,639,620</u>
<u>OPERATING EXPENSES</u>		
Personal services	2,582,337	2,428,952
Supplies	3,605,522	1,313,020
Other services	758,983	618,013
Legal	3,790	3,697
Insurance		
Leases and rentals	10,148	1,155,602
Repairs and maintenance	2,282,466	1,344,802
Travel and transportation	23,550	84,234
Utilities	124,941	4,755,670
Depreciation	136,982	406,924
Miscellaneous	14,345	14,873
Total operating expenses	<u>9,543,064</u>	<u>12,125,787</u>
Operating income (loss)	(923,770)	1,513,833
<u>NON-OPERATING REVENUES (EXPENSES)</u>		
Grant revenues	34,434	
Interest income		13,095
Interest expense	(45,871)	
Gain on sale of fixed assets	32,664	
Loss on disposal of fixed assets	(13,850)	(77,988)
Net non-operating revenues (expenses)	<u>7,377</u>	<u>(64,893)</u>
Net income (loss)	(916,393)	1,448,940
Fund equities (deficit) at beginning of year - as restated	868,873	2,914,725
<u>OTHER CHANGES IN FUND EQUITIES</u>		
Transfer to General Fixed Assets Account Group		(825,072)
Fund equities (deficit) at end of year	<u>\$ (47,520)</u>	<u>\$ 3,538,593</u>

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2001
\$ 848,905	\$ 19,227,729	\$ 3,433,082	\$ 2,107,258	\$ 47,269,363
3,530	84,266			694,321
<u>852,435</u>	<u>19,311,995</u>	<u>3,433,082</u>	<u>2,107,258</u>	<u>47,963,684</u>
368,070	1,058,781			6,438,140
254,861	61,851		1,968,690	7,203,944
26,690	2,383,666	201,203	125,065	4,113,620
	8,047,472			8,054,959
	4,328,538	2,764,664		7,093,202
	32,888			1,198,638
70,628	200			3,698,096
10	29,934		9,521	147,249
				4,880,611
100,634	14,729	7,822		667,091
3,858	375,537			408,613
<u>824,751</u>	<u>16,333,596</u>	<u>2,973,689</u>	<u>2,103,276</u>	<u>43,904,163</u>
27,684	2,978,399	459,393	3,982	4,059,521
				34,434
	1,328,638	308,928		1,650,661
				(45,871)
17,500				50,164
<u>(53,578)</u>	<u>(15,773)</u>	<u>(8,912)</u>		<u>(170,101)</u>
<u>(36,078)</u>	<u>1,312,865</u>	<u>300,016</u>		<u>1,519,287</u>
<u>(8,394)</u>	<u>4,291,264</u>	<u>759,409</u>	<u>3,982</u>	<u>5,578,808</u>
468,144	(23,118,363)	2,553,168	664,112	(15,649,341)
				(825,072)
<u>\$ 459,750</u>	<u>\$ (18,827,099)</u>	<u>\$ 3,312,577</u>	<u>\$ 668,094</u>	<u>\$ (10,895,605)</u>

Maricopa County
Combining Statement Of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2001

	EQUIPMENT SERVICES	TELECOMMUNICATIONS
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Operating income (loss)	\$ (923,770)	\$ 1,513,833
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation	136,982	406,924
Changes in assets and liabilities -		
Increase in:		
Inventory of supplies		(20,951)
Prepays		
Vouchers payable		1,415,505
Employee compensation		30,125
Accrued liabilities	9,738	162
Due to other funds	513,511	
Decrease in:		
Due from other governmental units		
Inventory of supplies	47,060	
Vouchers payable	(196,715)	
Employee compensation	(25,946)	
Accrued liabilities		
Liability for reported and incurred but not reported claims		
Net cash provided by (used for) operating activities	<u>(439,140)</u>	<u>3,345,598</u>
<u>CASH FLOWS FROM NON-CAPITAL FINANCING ACTIVITIES</u>		
Grants received	34,434	
Interest expense	(45,871)	
Net cash used for non-capital financing activities	<u>(11,437)</u>	
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Acquisition of fixed assets	(162,096)	(2,426,938)
Proceeds from sale of fixed assets	32,664	
Net cash used for capital and related financing activities	<u>(129,432)</u>	<u>(2,426,938)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest income		15,495
Proceeds from sale of investments held by trustee		
Purchase of investments held by trustee		
Net cash provided by investing activities		<u>15,495</u>
Net increase (decrease) in cash and cash equivalents	(580,009)	934,155
Cash and cash equivalents, July 1, 2000	580,909	1,339,372
Cash and cash equivalents, June 30, 2001	<u>\$ 900</u>	<u>\$ 2,273,527</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</u>		
Transfer to General Fixed Assets Account Group	\$	\$ 825,072
Deletion of equipment	(323,549)	(905,277)
Elimination of accumulated depreciation related to deletions	309,699	2,217
Loss on disposal of fixed assets	13,850	77,988
Deletion of equipment due to change in capitalization policy	(377,226)	(389,832)
Deletion of accumulated depreciation due to change in capitalization policy	228,889	151,196
Restatement of July 1, 2000, retained earnings for change in capitalization policy	148,337	238,636

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2001
\$ 27,684	\$ 2,978,399	\$ 459,393	\$ 3,982	\$ 4,059,521
100,634	14,729	7,822		667,091
	(47,668)		(231,370)	(252,321)
		45,114		(47,668)
4,633				1,460,619
3	197		3,571	34,758
			260,243	13,671
				773,754
		19,342		19,342
(94,440)	(272,551)		(36,426)	47,060
	(2,463)	(56,424)		(600,132)
		(642,264)		(84,833)
	(2,461,580)	(29,280)		(642,264)
38,514	209,063	(196,297)		(2,490,860)
				2,957,738
				34,434
				(45,871)
				(11,437)
(128,236)	(22,344)	(245,426)		(2,985,040)
17,500				50,164
(110,736)	(22,344)	(245,426)		(2,934,876)
	1,308,737	307,273		1,631,505
	2,347,238			2,347,238
	(2,429,908)			(2,429,908)
	1,226,067	307,273		1,548,835
(72,222)	1,412,786	(134,450)		1,560,260
239,545	17,531,626	3,788,563		23,480,015
\$ 167,323	\$ 18,944,412	\$ 3,654,113	\$	\$ 25,040,275
\$	\$	\$	\$	\$ 825,072
(179,408)	(17,307)	(9,153)		(1,434,694)
125,830	1,534	241		439,521
53,578	15,773	8,912		170,101
(74,005)	(41,176)	(41,709)		(923,948)
55,232	25,760	18,045		479,122
18,773	15,416	23,664		444,826



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.



Maricopa County
Combining Balance Sheet
All Trust And Agency Funds
As Of June 30, 2001

	INVESTMENT TRUST FUNDS	
	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS
<u>ASSETS</u>		
Cash in bank and on hand	\$	\$
Cash and investments held by County Treasurer	1,291,446,564	15,605,000
Accrued interest receivable	14,727,819	
Due from other funds	211,485	
Due from other governmental units		
Total assets	\$ 1,306,385,868	\$ 15,605,000
 <u>LIABILITIES AND FUND BALANCES</u>		
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	1,306,385,868	15,605,000
Unreserved		
Total liabilities and fund balances	\$ 1,306,385,868	\$ 15,605,000

EXPENDABLE TRUST FUND	AGENCY FUNDS			TOTALS JUNE 30, 2001
	CONTRIBUTIONS	PROPERTY TAX COLLECTION	SPECIAL PURPOSE	
\$		\$	\$	\$
	411,933	18,338,379	32,919,674	32,919,674
	3,697		43,975,921	1,369,777,797
				14,731,516
				211,485
			2,695	2,695
<u>\$</u>	<u>415,630</u>	<u>\$ 18,338,379</u>	<u>\$ 76,898,290</u>	<u>\$ 1,417,643,167</u>
\$	174	\$	\$	\$
		229,520	206,703	206,877
		11,563,210	2,752,381	2,981,901
		6,545,649	22,000	11,585,210
			73,917,206	80,462,855
<u></u>	<u>174</u>	<u>18,338,379</u>	<u>76,898,290</u>	<u>95,236,843</u>
	415,456			1,321,990,868
<u>\$</u>	<u>415,630</u>	<u>\$ 18,338,379</u>	<u>\$ 76,898,290</u>	<u>\$ 1,417,643,167</u>

Maricopa County
Combining Schedule Of Changes In Assets And Liabilities
All Agency Funds
For the Fiscal Year Ended June 30, 2001

	BALANCE JULY 1, 2000	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2001
<u>PROPERTY TAX COLLECTION</u>				
<u>Assets</u>				
Cash and investments held by County Treasurer	\$ 15,468,266	\$ 2,913,346,361	\$ 2,910,476,248	\$ 18,338,379
Total assets	<u>\$ 15,468,266</u>	<u>\$ 2,913,346,361</u>	<u>\$ 2,910,476,248</u>	<u>\$ 18,338,379</u>
<u>Liabilities</u>				
Due to other funds	\$ 719,805	\$ 2,483,606,847	\$ 2,484,097,132	\$ 229,520
Due to other governmental units	11,067,787	374,072,295	373,576,872	11,563,210
Deposits held for other parties	3,680,674	55,667,219	52,802,244	6,545,649
Total liabilities	<u>\$ 15,468,266</u>	<u>\$ 2,913,346,361</u>	<u>\$ 2,910,476,248</u>	<u>\$ 18,338,379</u>
 <u>SPECIAL PURPOSE</u>				
<u>Assets</u>				
Cash in bank and on hand	\$ 38,726,415	\$	\$ 5,806,741	\$ 32,919,674
Cash and investments held by County Treasurer	40,713,880	1,752,730,964	1,749,468,923	43,975,921
Due from other governmental units	115,394	2,695	115,394	2,695
Total assets	<u>\$ 79,555,689</u>	<u>\$ 1,752,733,659</u>	<u>\$ 1,755,391,058</u>	<u>\$ 76,898,290</u>
<u>Liabilities</u>				
Vouchers payable	\$ 349,175	\$ 206,703	\$ 349,175	\$ 206,703
Due to other funds	2,478,127	2,752,381	2,478,127	2,752,381
Due to other governmental units	109,128	22,000	109,128	22,000
Deposits held for other parties	76,619,259	1,743,945,835	1,746,647,888	73,917,206
Total liabilities	<u>\$ 79,555,689</u>	<u>\$ 1,746,926,919</u>	<u>\$ 1,749,584,318</u>	<u>\$ 76,898,290</u>
 <u>TOTALS FOR ALL AGENCY FUNDS</u>				
<u>Assets</u>				
Cash in bank and on hand	\$ 38,726,415	\$	\$ 5,806,741	\$ 32,919,674
Cash and investments held by County Treasurer	56,182,146	4,666,077,325	4,659,945,171	62,314,300
Due from other governmental units	115,394	2,695	115,394	2,695
Total assets	<u>\$ 95,023,955</u>	<u>\$ 4,666,080,020</u>	<u>\$ 4,665,867,306</u>	<u>\$ 95,236,669</u>
<u>Liabilities</u>				
Vouchers payable	\$ 349,175	\$ 206,703	\$ 349,175	\$ 206,703
Due to other funds	3,197,932	2,486,359,228	2,486,575,259	2,981,901
Due to other governmental units	11,176,915	374,094,295	373,686,000	11,585,210
Deposits held for other parties	80,299,933	1,799,613,054	1,799,450,132	80,462,855
Total liabilities	<u>\$ 95,023,955</u>	<u>\$ 4,660,273,280</u>	<u>\$ 4,660,060,566</u>	<u>\$ 95,236,669</u>

Maricopa County
Combining Statement Of Net Assets
Investment Trust Funds
As of June 30, 2001

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTALS JUNE 30, 2001
<u>ASSETS</u>			
Cash and investments held by County Treasurer	\$ 1,291,446,564	\$ 15,605,000	\$ 1,307,051,564
Accrued interest receivable	14,727,819		14,727,819
Due from other funds	211,485		211,485
Total assets	<u>1,306,385,868</u>	<u>15,605,000</u>	<u>1,321,990,868</u>
<u>LIABILITIES</u>			
Total liabilities			
Net assets held in trust	<u>\$ 1,306,385,868</u>	<u>\$ 15,605,000</u>	<u>\$ 1,321,990,868</u>



Financial Section

General Fixed Assets Account Group

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

Maricopa County
Schedule Of General Fixed Assets
By Function And Activity
As of June 30, 2001

	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	TOTAL
<u>GENERAL GOVERNMENT</u>					
County Assessor	\$	\$ 676,939	\$ 416,233	\$ 2,926,115	\$ 4,019,287
Board of Supervisors				145,910	145,910
Finance			184,163	83,064	267,227
Office of Management & Budget				37,610	37,610
Facilities Management		15,793,872	2,470,122	1,876,862	20,140,856
Materials Management		907,588		76,825	984,413
Computer Systems				2,887,768	2,887,768
Telecommunications				21,067,976	21,067,976
Elections				407,897	407,897
Internal Audit				18,372	18,372
Human Resources				319,281	319,281
Recorder			898,965	3,290,012	4,188,977
Treasurer				2,066,302	2,066,302
Non Departmental	30,161,873	92,296,077	5,495,656	28,928,234	156,881,840
Total General Government	\$ 30,161,873	\$ 109,674,476	\$ 9,465,139	\$ 64,132,228	\$ 213,433,716
<u>PUBLIC SAFETY</u>					
Adult Probation	\$	\$ 274,572	\$ 3,144,752	\$ 2,238,272	\$ 5,657,596
Emergency Management				120,283	120,283
Clerk of Superior Court		94,656	135,171	3,152,836	3,382,663
County Attorney				4,198,759	4,198,759
Justice Courts		3,553,418	2,144,861	3,312,393	9,010,672
Constables				552,112	552,112
Correctional Health				137,299	137,299
Juvenile Court		19,766,540	503,875	2,905,391	23,175,806
Medical Examiner			191,259	868,629	1,059,888
Planning and Development				1,782,824	1,782,824
Public Defender			130,517	890,362	1,020,879
Public Fiduciary				93,149	93,149
Superior Court		16,061,288	12,838,190	6,802,255	35,701,733
Sheriff	518,920	89,063,185	7,962,322	25,209,620	122,754,047
Flood Control	17,243	10,432,320		11,586,086	22,035,649
Total Public Safety	\$ 536,163	\$ 139,245,979	\$ 27,050,947	\$ 63,850,270	\$ 230,683,359
<u>HIGHWAYS AND STREETS</u>					
Transportation	\$ 4,662,201	\$ 13,777,710	\$ 8,103,885	\$ 33,421,202	\$ 59,964,998
Total Highways and Streets	\$ 4,662,201	\$ 13,777,710	\$ 8,103,885	\$ 33,421,202	\$ 59,964,998
<u>HEALTH, WELFARE AND SANITATION</u>					
Community Development	\$	\$	\$	\$ 76,053	\$ 76,053
Human Services		82,273	71,433	4,185,509	4,339,215
Housing Department	6,596,777	14,175,492		20,867,729	41,639,998
Environmental Services		286,487	19,095	2,534,841	2,840,423
Animal Control	27,100	2,248,371	486,481	2,000,099	4,762,051
Medical Assistance Program		2,425		488,528	490,953
Waste Tire Program				352,984	352,984
Public Health		2,201,723	295,611	1,720,009	4,217,343
Total Health, Welfare and Sanitation	\$ 6,623,877	\$ 18,996,771	\$ 872,620	\$ 32,225,752	\$ 58,719,020
<u>CULTURE AND RECREATION</u>					
Library	\$	\$ 6,496,987	\$ 5,272	\$ 1,606,895	\$ 8,109,154
Parks and Recreation	4,772,708	399,947	7,816,155	3,180,343	16,169,153
Parks Spurs Cross Ranch				39,971	39,971
Bank One Ballpark Operations		364,124,821			364,124,821
Sports Authority				23,597	23,597
Total Culture and Recreation	\$ 4,772,708	\$ 371,021,755	\$ 7,821,427	\$ 4,850,806	\$ 388,466,696

Maricopa County
Schedule Of General Fixed Assets
By Function And Activity (Continued)
As of June 30, 2001

	LAND	BUILDINGS	IMPROVEMENTS OTHER THAN BUILDINGS	MACHINERY & EQUIPMENT	TOTAL
<u>EDUCATION</u>					
Superintendent of Schools	\$	\$	\$	\$ 659,558	\$ 659,558
Accommodation Schools	274,430	5,647,756		2,835,671	8,757,857
Total Education	<u>\$ 274,430</u>	<u>\$ 5,647,756</u>	<u>\$</u>	<u>\$ 3,495,229</u>	<u>\$ 9,417,415</u>
Total general fixed assets allocated to functions	<u>\$ 47,031,252</u>	<u>\$ 658,364,447</u>	<u>\$ 53,314,018</u>	<u>\$ 201,975,487</u>	<u>\$ 960,685,204</u>
Construction in progress					<u>\$ 117,201,338</u>
TOTAL GENERAL FIXED ASSETS					<u>\$ 1,077,886,542</u>

Maricopa County
Schedule Of Changes In General Fixed Assets
By Function And Activity
For The Fiscal Year Ended June 30, 2001

	GENERAL FIXED ASSETS JUNE 30, 2000 (as restated)	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS JUNE 30, 2001
GENERAL GOVERNMENT				
County Assessor	\$ 4,068,138	\$ 100,914	\$ 149,765	\$ 4,019,287
Board of Supervisors	160,708		14,798	145,910
Finance	241,270	35,481	9,524	267,227
Office of Management & Budget	37,610			37,610
Facilities Management	19,911,789	328,704	99,637	20,140,856
Materials Management	984,413			984,413
Computer Systems	2,661,467	416,063	189,762	2,887,768
Telecommunications	18,720,545	2,401,007	53,576	21,067,976
Elections	497,677		89,780	407,897
Internal Audit	13,289	5,083		18,372
Human Resources	85,141	234,140		319,281
Recorder	4,696,511	1,169,903	1,677,437	4,188,977
Treasurer	2,359,748	111,302	404,748	2,066,302
Non Departmental	134,138,092	24,755,755	2,012,007	156,881,840
Total General Government	\$ 188,576,398	\$ 29,558,352	\$ 4,701,034	\$ 213,433,716
PUBLIC SAFETY				
Adult Probation	\$ 6,536,124	\$ 415,105	\$ 1,293,633	\$ 5,657,596
Emergency Management	125,585		5,302	120,283
Clerk of Superior Court	3,258,155	492,385	367,877	3,382,663
County Attorney	4,332,598	1,312,034	1,445,873	4,198,759
Justice Courts	9,341,045	381,548	711,921	9,010,672
Constables	405,327	148,151	1,366	552,112
Correctional Health	137,299			137,299
Juvenile Court	23,000,727	203,188	28,109	23,175,806
Medical Examiner	840,444	322,130	102,686	1,059,888
Planning and Development	1,618,480	301,306	136,962	1,782,824
Public Defender	1,301,302	230,519	510,942	1,020,879
Public Fiduciary	88,162	22,314	17,327	93,149
Superior Court	35,327,884	387,532	13,683	35,701,733
Sheriff	133,107,918	2,340,920	12,694,791	122,754,047
Flood Control	20,684,924	1,496,464	145,739	22,035,649
Total Public Safety	\$ 240,105,974	\$ 8,053,596	\$ 17,476,211	\$ 230,683,359
HIGHWAYS AND STREETS				
Transportation	\$ 55,988,380	\$ 4,385,304	\$ 408,686	\$ 59,964,998
Total Highways and Streets	\$ 55,988,380	\$ 4,385,304	\$ 408,686	\$ 59,964,998
HEALTH, WELFARE AND SANITATION				
Community Development	\$ 81,747	\$ 37,430	\$ 43,124	\$ 76,053
Human Services	3,676,594	936,012	273,391	4,339,215
Housing Department	43,985,901	4,936,506	7,282,409	41,639,998
Environmental Services	3,445,642	274,031	879,250	2,840,423
Animal Control	4,422,108	339,945	2	4,762,051
Medical Assistance Program	540,398	260,700	310,145	490,953
Waste Tire Program	209,482	143,502		352,984
Public Health	4,290,026	160,032	232,715	4,217,343
Total Health, Welfare and Sanitation	\$ 60,651,898	\$ 7,088,158	\$ 9,021,036	\$ 58,719,020
CULTURE AND RECREATION				
Library	\$ 7,912,317	\$ 302,292	\$ 105,455	\$ 8,109,154
Parks and Recreation	15,352,490	816,663		16,169,153
Parks Spurs Cross Ranch		39,971		39,971
Bank One Ballpark Operations	355,270,235	10,519,999	1,665,413	364,124,821
Sports Authority	22,333	1,264		23,597
Total Culture and Recreation	\$ 378,557,375	\$ 11,680,189	\$ 1,770,868	\$ 388,466,696

Maricopa County
Schedule Of Changes In General Fixed Assets
By Function And Activity (Continued)
For The Fiscal Year Ended June 30, 2001

	GENERAL FIXED ASSET JUNE 30, 2000 (as restated)	ADDITIONS	DEDUCTIONS	GENERAL FIXED ASSETS JUNE 30, 2001
<u>EDUCATION</u>				
Superintendent of Schools	\$ 655,335	\$ 12,501	\$ 8,278	\$ 659,558
Accommodation Schools	8,657,801	100,056		8,757,857
Small Schools Service Program	167,066		167,066	
Total Education	<u>\$ 9,480,202</u>	<u>\$ 112,557</u>	<u>\$ 175,344</u>	<u>\$ 9,417,415</u>
Construction in progress	<u>\$ 32,593,117</u>	<u>\$ 84,608,221</u>	<u>\$</u>	<u>\$ 117,201,338</u>
TOTAL GENERAL FIXED ASSETS	<u>\$ 965,953,344</u>	<u>\$ 145,486,377</u>	<u>\$ 33,553,179</u>	<u>\$ 1,077,886,542</u>

Financial Section

General Long-Term Debt Account Group

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

Maricopa County
General Long-Term Debt Account Group
Comparative Balance Sheets
June 30, 2001 and 2000

	BALANCE JUNE 30, 2001	BALANCE JUNE 30, 2000
Amount available in Debt Service Funds	\$ 123,521,206	\$ 152,887
Amount to be provided for retirement of long-term debt	<u>280,307,013</u>	<u>271,250,733</u>
 Total available or to be provided	 <u>\$ 403,828,219</u>	 <u>\$ 271,403,620</u>
 Employee compensation	 \$ 26,330,098	 \$ 27,084,256
General obligation bonds payable	58,205,000	79,595,000
Lease revenue bonds payable	104,355,000	0
Stadium District revenue bonds payable	26,342,043	27,704,259
Stadium District debt with governmental commitment	26,980,000	28,225,000
Special assessment debt with governmental commitment	565,560	659,388
Housing Department bonds payable	81,862	95,975
Housing Department loans payable	1,861,500	1,976,984
Capital leases payable	14,225,356	18,121,511
Certificates of participation payable	13,575,118	17,222,210
Claims and judgements payable	<u>131,306,682</u>	<u>70,719,037</u>
 Total General Long-Term Debt	 <u>\$ 403,828,219</u>	 <u>\$ 271,403,620</u>



STATISTICAL SECTION

General Revenue By Source

Schedule Of Expenditures/Expenses By Function

Tax Revenues By Source

Property Tax Levies And Collections

Property Tax Levies - All Jurisdictions

Assessed Value And Current Market Value Of All Taxable Property

Property Value, Construction And Bank Deposits

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

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

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

Computation Of Direct And Overlapping General Obligation Bonded Debt

Schedule Of Legal Debt Limit

Ratio Of Annual General Obligation Debt Service Requirements

Revenue Bond Coverage - Maricopa County Stadium District

Special Assessment Billings And Collections

Principal Taxpayers

Schedule Of Insurance In Force

Salaries And Blanket Bond Of Elected County Officials

Cactus League Attendance

Miscellaneous Statistical Data

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

FISCAL YEAR	TAXES	LICENSES AND PERMITS	INTER-GOVERNMENTAL REVENUE	CHARGES FOR SERVICES	FINES AND FORFEITS	MISCELLANEOUS REVENUES	TOTAL REVENUES
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
2000-01	316,624,353	23,688,768	812,206,978	648,187,170	14,908,415	94,504,508	1,910,120,192

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
2000-01	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
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
2000-01	98,313,389	459,487,297	59,803,451	906,943,358

FISCAL YEAR	CULTURE AND RECREATION	EDUCATION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
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
2000-01	16,323,240	16,552,929	31,768,372	229,743,778	1,818,935,814

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	93,056,000	38,659,000	131,715,000	Health, Welfare and Sanitation
2000-01	96,130,000	38,659,000	134,789,000	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>
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	84,021,288	72,392,313
1999-00	296,029,480	309,009,200	94,431,066	77,317,632
2000-01	316,624,353	322,429,593	100,019,454	78,243,269

<u>FISCAL YEAR</u>	<u>BASEBALL STADIUM TAX</u>	<u>RENTAL CAR SURCHARGE</u>	<u>JAIL TAX</u>	<u>STREET LIGHTING ASSESSMENTS</u>
1991-92	\$ N/A	\$ N/A	\$ N/A	\$ N/A
1992-93	N/A	N/A	N/A	N/A
1993-94	N/A	N/A	N/A	N/A
1994-95	18,882,306	4,466,598	N/A	3,024,254
1995-96	87,061,164	4,906,873	N/A	2,312,428
1996-97	96,058,301	5,344,085	N/A	2,502,073
1997-98	42,238,411	5,387,983	N/A	2,799,824
1998-99	386,396	5,428,828	41,480,614	2,809,062
1999-00	258,303	5,722,238	91,984,716	1,934,600
2000-01	278,259	5,637,184	97,752,375	3,612,549

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 and all subsequent years have a combined amount from the General and Transportation Funds.

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

Rental Car Surcharge and Street Lighting Assessments are not available prior to FY 95.

**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
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
2000-01	302,546,405	293,116,900	96.9	5,289,728

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
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	6,865,950	2.5
2000-01	351,309	298,757,938	98.7	7,745,244	2.6

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
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
2000-01	225,396,514	24,051,128	44,309,245	8,789,518	302,546,405

FISCAL YEAR	ALL OTHER JURISDICTIONS	TOTAL	COUNTY AS A PERCENT OF TOTAL LEVY
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
2000-01	2,129,151,025	2,431,697,430	12.4

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
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
2000-01	19,813,298	155,135,573	1,064,418	5,771,414

FISCAL YEAR	TOTAL PROPERTY VALUES		TOTAL ASSESSED VALUE AS A PERCENTAGE OF TOTAL MARKET VALUE
	ASSESSED	CURRENT MARKET	
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
2000-01	20,877,716	160,906,987	13.0

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

YEAR	CURRENT MARKET PROPERTY VALUES			
	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TOTAL
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
2000	33,130,543	42,949,664	84,826,780	160,906,987

YEAR	COMMERCIAL		INDUSTRIAL		RESIDENTIAL		(2) BANK DEPOSITS
	# OF UNITS	VALUE	# OF UNITS	VALUE	# OF PERMITS	VALUE	
	1991	1,276	\$ 375,660	242	\$ 65,100	21,796	
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
2000	4,099	2,144,767	209	253,472	42,205	4,774,188	27,336,883

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
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
2000-01	1.5748	0.0000	0.5123	0.1300

FISCAL YEAR	OTHER SPECIAL DISTRICTS	COMMUNITY COLLEGE DISTRICT	SCHOOL DISTRICTS	CITIES
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
2000-01	0 - 3.3260	1.1194	.1186 - 9.4925	0 - 2.0816

All tax rates are per \$100 assessed valuation.

TAX LEVIES				
FISCAL YEAR	COUNTY CONTROLLED	STATE OF ARIZONA	EDUCATION EQUALIZATION	CENTRAL ARIZONA WATER CONSERVATION DISTRICT
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
2000-01	302,546,405	0	99,193,054	27,141,030

FISCAL YEAR	OTHER SPECIAL DISTRICTS	COMMUNITY COLLEGE DISTRICT	SCHOOL DISTRICTS	CITIES
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
2000-01	76,009,063	219,019,925	1,470,899,295	236,602,131

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

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

COUNTY CONTROLLED

TAX RATES

<u>FISCAL YEAR</u>	<u>COUNTY OPERATING</u>	<u>DEBT SERVICE</u>	<u>FLOOD CONTROL DISTRICT</u>	<u>COUNTY LIBRARY</u>	<u>TOTAL COUNTY</u>
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
2000-01	1.1641	0.1152	0.2534	0.0421	1.5748

All tax rates are per \$100 assessed valuation.

TAX LEVIES

<u>FISCAL YEAR</u>	<u>COUNTY OPERATING</u>	<u>DEBT SERVICE</u>	<u>FLOOD CONTROL DISTRICT</u>	<u>COUNTY LIBRARY</u>	<u>TOTAL COUNTY</u>
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
2000-01	225,396,514	24,051,128	44,309,245	8,789,518	302,546,405

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>
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
2000-01	3,072,149	20,877,715,546	58,205,000

<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>
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
2000-01	0	58,205,000	0.28	18.95

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

See page 224 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, 2001

Maricopa County general obligation debt	\$ 58,205,000
Less amount available for retirement of general obligation debt	<u>0</u>
Net general obligation debt	<u>58,205,000</u>
Overlapping debt:	
School Districts	2,821,823,227
Cities and Towns	1,700,943,623
Special Districts	<u>477,065,016</u>
Total overlapping debt	<u>4,999,831,866</u>
Total direct general obligation and overlapping debt	<u><u>\$ 5,058,036,866</u></u>

Maricopa County
Schedule Of Legal Debt Limit
For the Fiscal Year Ended June 30, 2001

Assessed value of real and personal property \$ 20,877,715,546

Debt limit, 15 percent of assessed value (Constitutional limit) \$ 3,131,657,332

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>
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
2000-01	21,390,000	4,551,675	25,941,675	1,818,935,814	1.4

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 (1)	DEBT SERVICE REQUIREMENTS			GROSS COVERAGE	NET COVERAGE
			PRINCIPAL	INTEREST	TOTAL		
1992-93	\$ 2,967,725	\$ 2,589,602	\$ 0	\$ 0	\$ 0	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%
2000-01	5,909,719	9,743,378	2,607,216	3,078,606	5,685,822	104%	171%

(1) Net revenue available for debt service consists of gross revenues plus beginning fund balance less expenditures not covered by bond proceeds and all transfers not applicable to debt retirement. Fund balance is included in net revenue since it represents unexpended pledged revenues.

Maricopa County
Special Assessment Billings And Collections
 Last Ten Fiscal Years

<u>FISCAL YEAR</u>	<u>SPECIAL ASSESSMENT BILLING</u>	<u>SPECIAL ASSESSMENTS COLLECTED (1)</u>
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
2000-01	104,708	174,328

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

Maricopa County Principal Taxpayers

<u>TAXPAYER</u>	<u>2000-01 SECONDARY VALUATION</u>	<u>COUNTY'S 2000-01 SECONDARY ASSESSED VALUATION PERCENTAGE (%)</u>
Arizona Public Service	\$ 720,608,633	3.45%
US West New Vector Group, Inc.	355,229,512	1.70
Southern California Edison Company	198,832,369	0.95
El Paso Electric Co.	166,635,314	0.80
Motorola Computer Group, SPS, GEG	159,368,511	0.76
Southwest Gas Corporation	114,499,611	0.55
Public Service Company of New Mexico	95,096,315	0.46
A T & T/Wireless Service	86,706,755	0.42
Intel Corporation	76,261,081	0.37
Southern California Public Power Authority	73,192,763	0.35
Honeywell	61,013,080	0.29
Cox Communication	55,105,424	0.26
City of Los Angeles Dept. of Water & Power	51,267,894	0.25
Scottsdale Fashion Square Partnership	48,707,494	0.23
Safeway Inc.	39,569,946	0.19
MCI Telecommunications Corp.	38,770,824	0.19
Wal Mart	38,516,778	0.18
ICG – Ore	34,415,114	0.16
Sheraton, The Phoenician	33,306,818	0.16
Albertson's	32,478,531	0.16
Arizona MSA #26	28,231,790	0.14
Air Touch Communication	27,467,319	0.13
First American Tax Valuation	26,421,223	0.13
American Express	26,343,486	0.13
SRI Phoenix Plaza Venture	25,374,301	0.12
Arizona Mills	25,212,696	0.12
First American Title	24,195,399	0.12
Phoenix Newspapers Inc.	21,012,213	0.10
Biltmore Shipping Center Partners	14,926,325	0.07
Phoenix SP Hilton LLC	14,541,959	0.07
 Total Principal Taxpayers	 <u>\$ 2,713,309,478</u>	 <u>13.01%</u>
 Countywide Secondary Valuation	 \$ 20,877,715,546	 100.00%

Source: Treasurer's Office, Maricopa County.

Maricopa County
Schedule Of Insurance In Force
For the Fiscal Year Ended June 30, 2001

<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	Specialty Surplus Insurance Co.	3ZH12078900	3/1/01 to 3/1/02	\$ 25,000,000 Limit, excess of \$ 1,000,000 SIR
Following Form Excess Liability	National Union Fire Ins Co.	7018623	3/1/01 to 3/1/02	\$ 25,000,000 Limit, excess or \$ 25,000,000 Limit, excess of \$ 1,000,000 SIR
Property/Inland Marine	Allianz Insurance Co.	CLP1031382	7/1/00 to 7/1/01	\$ 599,593,869 Blanket Buildings & Contents \$ 100,000 Deductible \$ 10,000,000 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	XHO17011901	7/1/00 to 7/1/01	\$ 10,000,000 excess \$ 10,000,000 underlying Difference in conditions including flood, excluding earthquake
Property/Inland Marine	American Alliance Insurance Co.	CPP5629134	7/1/00 to 7/1/01	\$ 6,000,000 part of \$10,000,000 excess \$20,000,000
Property/Inland Marine	Greenwich Insurance Co.	ACG33329134	7/1/00 to 7/1/01	\$ 4,000,000 part of \$10,000,000 excess \$20,000,000
Property/Inland Marine	Westchester Fire Insurance Co.	IXL4928660	7/1/00 to 7/1/01	\$ 20,000,000 excess \$30,000,000
Employee Dishonesty	National Union Fire Insurance Co.	8724537	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.	8724537	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.	8724537	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.	8724537	2/28/00 to 2/28/01	\$ 1,000,000 Limit \$ 5,000 Deductible
Aviation	National Union Fire Insurance Co.	ACL649340	7/1/00 to 7/1/01	\$ 20,000,000 Limit Aircraft & Non-owned Aircraft
Aviation OL&T/P Premises	Westchester Fire Ins Co.	APL679796	7/1/00 to	\$ 20,000,000 Liability Limit \$ 100,000 Fire Legal Liability

Maricopa County
Schedule Of Insurance In Force (Continued)
For the Fiscal Year Ended June 30, 2001

<u>POLICY TYPE</u>	<u>INSURER</u>	<u>POLICY NUMBER</u>	<u>POLICY DATES</u>	<u>DEDUCTIBLE/SIR</u>
			7/1/01	\$ 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-Insurer's Guaranty Bond	Lumberman's Mutual Casualty Co.	3S91864800	9/10/00 to 9/10/01	\$ 250,000 Limit Continuous until cancelled Annual installment
Medical Malpractice and Liability	American Continental Insurance Co.	00L661	12/4/00 to 12/4/01	\$ 10,000,000 Limit \$ 1,000,000 SIR Retro date 7/1/85
Excess Medical Malpractice	American Continental Insurance Co.	00V661	12/4/00 to 12/4/01	\$ 15,000,000 Limit of \$15,000,000 Aggregate. Excess of \$10,000,000 primary. Retro date 7/1/85
Accident Policy Medical Center Employees	Hartford Life & Accident Co.	59SR351515	3/1/01 to 3/1/02	\$ 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	6/1/01 to 6/1/02	\$ 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	7/1/00 to 7/1/01	\$ 2,500 Accidental Death \$ 2,500 Accidental Dismemberment \$ 2,500 Medical Expense \$ 250 Maximum Dental Limit
Provider Reimbursements	TIG Insurance Co.	38859440	01/01/00 to 01/01/02	Excess/Stop Loss coverage for Health Select Plan
Accident Policy Sheriff's Department	Hartford Life & Accident Co.	59SR352131	10/1/00 to 10/1/01	\$ 3,000 Accidental Death \$ 10,000 Accidental Dismemberment \$ 10,000 Medical Expense \$ 250 Maximum Dental Limit
Owners Protective Professional Identity	Steadfast Insurance Co.	EOC3741267	04/13/00 to 12/31/05	\$25,000,000 each claim \$25,000,000 aggregate \$ 100,000 SIR/\$200,000 aggregate SIR full prior acts

Maricopa County
Salaries And Blanket Bond
Of Elected County Officials
For the Fiscal Year Ended June 30, 2001

TITLE	ANNUAL SALARY		BLANKET BOND (3)
Board of Supervisors	\$ 54,600	(1)	\$ 10,000,000
Assessor	54,600	(1)	10,000,000
County Attorney	96,600	(1)	10,000,000
Recorder	54,600	(1)	10,000,000
School Superintendent	54,600	(1)	10,000,000
Clerk of the Superior Court	60,000		10,000,000
Sheriff	78,750	(1)	10,000,000
Treasurer	54,600	(1)	10,000,000
Superior Court Judge	120,750	(2)	10,000,000
Court Commissioners	92,400		10,000,000
Justices of the Peace			
Precinct 2435	34,138	(2)	10,000,000
Precinct 2442	57,672	(2)	10,000,000
Precinct 2433	60,924	(2)	10,000,000
Precinct 2437	67,733	(2)	10,000,000
Precinct 2445	42,067	(2)	10,000,000
Precinct 2431, 2451	76,781	(2)	10,000,000
Precinct 2434 – 2457	80,691	(2)	10,000,000
Constables			
Precinct 2431 – 2451	44,170		10,000,000

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

(2) Maricopa County is reimbursed for a portion of these salaries by the State of Arizona.

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

Maricopa County
Cactus League Attendance
For the Fiscal Year Ended June 30, 2001

The following numbers demonstrate the Cactus League attendance for the past 5 years:

CACTUS LEAGUE ATTENDANCE

	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>	<u>1997</u>
Arizona Diamondbacks (1)	95,208	93,162	104,435	149,077	0
California Angels	80,535	86,005	67,797	68,836	66,137
Chicago Cubs	147,749	136,408	171,651	134,329	157,046
Chicago White Sox (2)	67,203	79,526	87,742	73,434	0
Colorado Rockies	65,269	63,723	66,594	80,749	103,475
Milwaukee Brewers	68,673	68,813	77,286	63,625	56,715
Oakland Athletics	89,422	84,839	76,791	74,255	79,786
San Diego Padres	74,498	97,238	108,036	85,980	82,752
San Francisco Giants	122,966	100,023	116,479	105,726	118,916
Seattle Mariners	124,553	107,611	117,295	117,411	126,233
TOTAL	936,076	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, 2001

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	1,259,024 as of July 2001
Number voting	914,952 General Election, November 2000
Percent voting	75% in General Election, November 2000
Number of judicial courts:	
Superior court departments	90
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	115,498
Conservation areas	1

Maricopa County
Miscellaneous Statistical Data
For the Fiscal Year Ended June 30, 2001

<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
2000 Census	3,072,149	20.4
<u>POPULATION OF CITIES AND TOWNS</u>	<u>1990 CENSUS</u>	<u>2000 CENSUS</u> (1)
Avondale	16,169	35,883
Buckeye	5,038	6,537
Carefree	1,666	2,927
Cave Creek	2,925	3,728
Chandler	90,533	176,581
El Mirage	5,001	7,609
Fountain Hills	10,030	20,235
Gila Bend	1,747	1,980
Gilbert	29,188	109,697
Glendale	148,134	218,812
Goodyear	6,258	18,911
Guadalupe	5,458	5,228
Litchfield Park	3,303	3,810
Mesa	288,091	396,375
Paradise Valley	11,671	13,664
Peoria	50,618	108,364
Phoenix	983,403	1,321,045
Queen Creek	2,667	4,316
Scottsdale	130,069	202,705
Surprise	7,122	30,848
Tempe	141,865	158,625
Tolleson	4,434	4,974
Wickenburg	4,515	5,082
Youngtown	2,542	3,010
Unincorporated	169,654	211,203
Total County	<u>2,122,101</u>	<u>3,072,149</u>
<u>POPULATION OF STATE OF ARIZONA</u>	3,665,228	5,130,632

(1) Source: Department of Economic Security. Data for the 2000 Census is as of April 1, 2000.

Maricopa County
Miscellaneous Statistical Data
For the Fiscal Year Ended June 30, 2001

<u>BUILDING PERMITS</u>	(1)	<u>CALENDAR YEAR</u>	<u>PERMITS ISSUED</u>	<u>VALUE OF BUILDINGS</u>
		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
		2000	83,411	8,665,613,000

<u>BANK DEPOSITS</u>	(2)	<u>AS OF DECEMBER 31</u>	<u>THOUSANDS OF DOLLARS</u>
		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
		2000	27,336,883

(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, 2001

<u>INCOME</u>	<u>CALENDAR YEAR</u>	<u>PER CAPITA (1)</u>	<u>MEDIAN PER HOUSEHOLD (2)</u>
	1991	\$ 19,370	\$ 30,162
	1992	19,953	31,255
	1993	20,554	33,002
	1994	21,763	34,894
	1995	22,858	31,932
	1996	24,032	45,000
	1997	25,505	47,500
	1998	27,028	32,585
	1999	27,582	32,748
	2000	28,962	40,134

<u>RETAIL SALES (1)</u>	<u>CALENDAR YEAR</u>	<u>THOUSANDS OF DOLLARS</u>
	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	34,363,000
	2000	37,405,000

(1) Source: Economic Outlook 01/02 Eller College of Business and Public Administration, The University of Arizona.

(2) 2000 U.S. Census Bureau, States and County QuickFacts.

Maricopa County
Miscellaneous Statistical Data
For the Fiscal Year Ended June 30, 2001

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>
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	13,623	(2.6)	4.6
2001	15,117	11.0	4.9

UNEMPLOYMENT RATE (1)

<u>YEAR</u>	<u>COUNTY</u>	<u>STATE</u>	<u>UNITED STATES</u>
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
2001	3.7	4.7	4.5

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



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