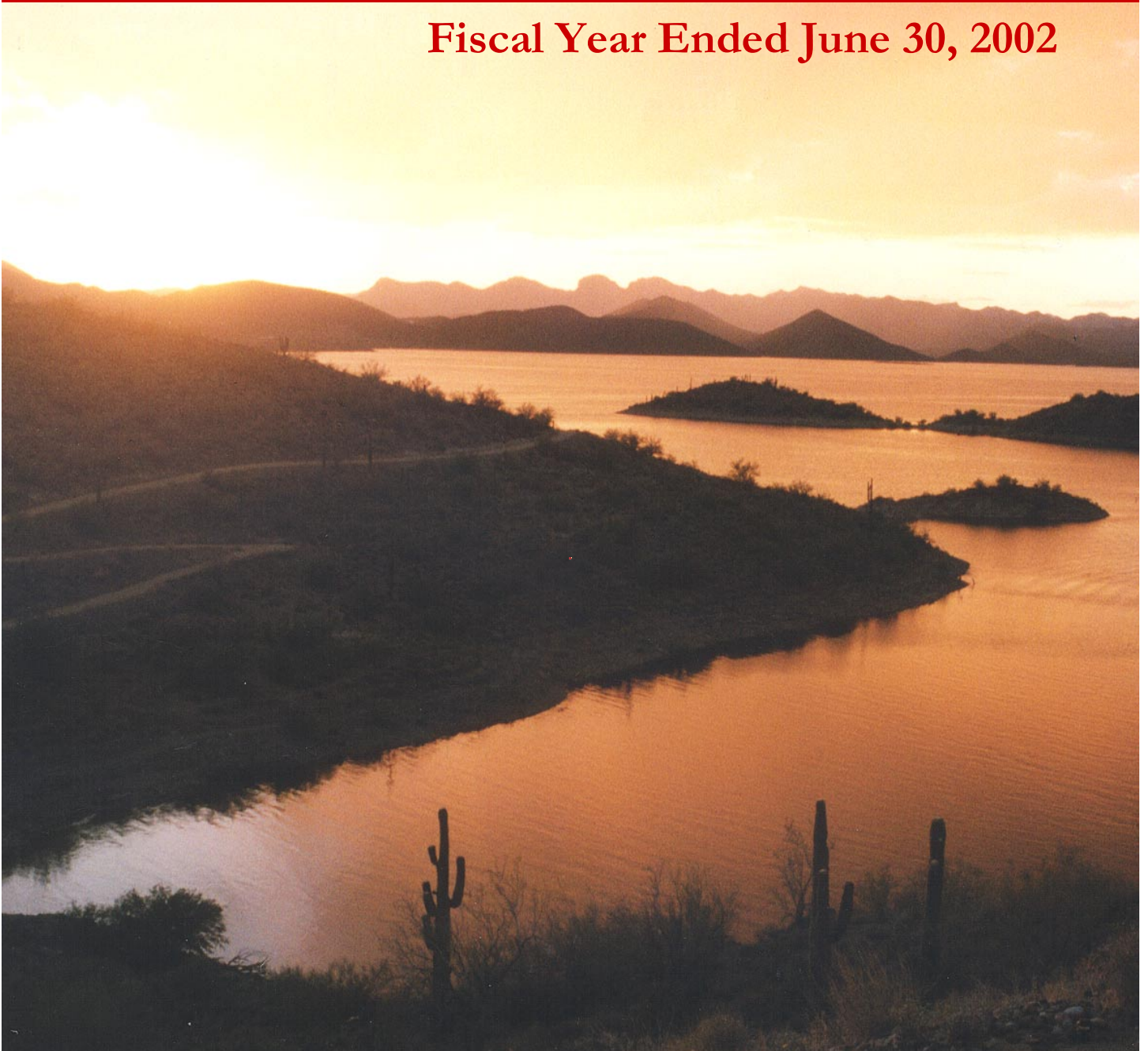


# Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2002



**Maricopa County, Arizona**

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

# Board of Supervisors



**Fulton Brock**  
Member



**Andrew Kunasek**  
Member



**Don Stapley**  
Chairman



**Mary Rose Garrido Wilcox**  
Member



**Max Wilson**  
Member

# Comprehensive Annual Financial Report

Maricopa County  
Phoenix, Arizona

For the Fiscal Year  
July 1, 2001 to June 30, 2002



Prepared By

Department of Finance

Tom Manos, Chief Financial Officer

# **INTRODUCTORY SECTION**

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**Organizational Charts**

**Letter of Transmittal**

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# Comprehensive Annual Financial Report

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**Maricopa County Officials**

**BOARD OF SUPERVISORS**

Don Stapley, Chairman, District 2  
Fulton Brock, District 1  
Andrew Kunasek, District 3  
Max Wilson, District 4  
Mary Rose Garrido Wilcox, District 5



**COUNTY ADMINISTRATIVE OFFICER**

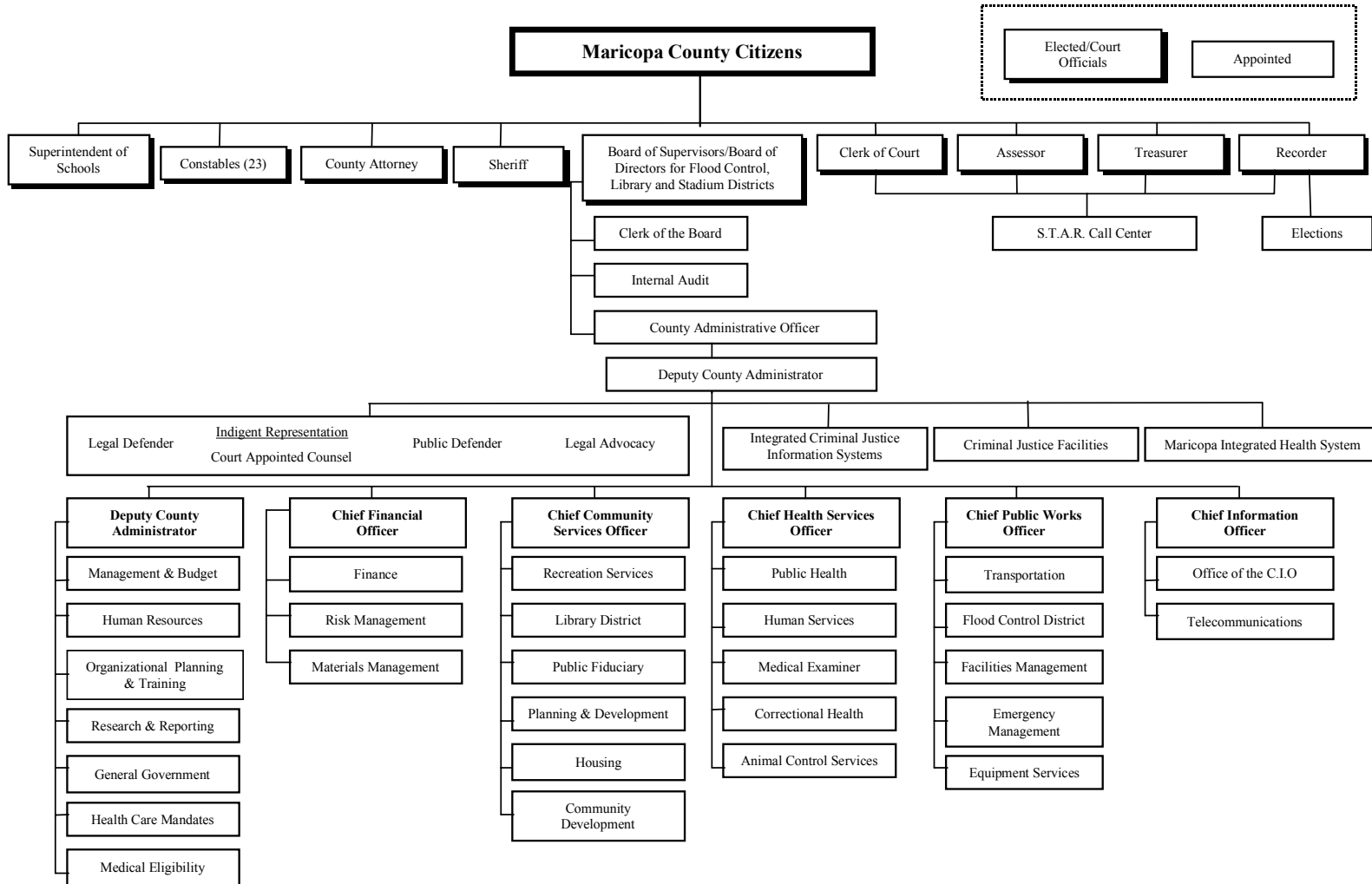
David R. Smith



**CHIEF FINANCIAL OFFICER**

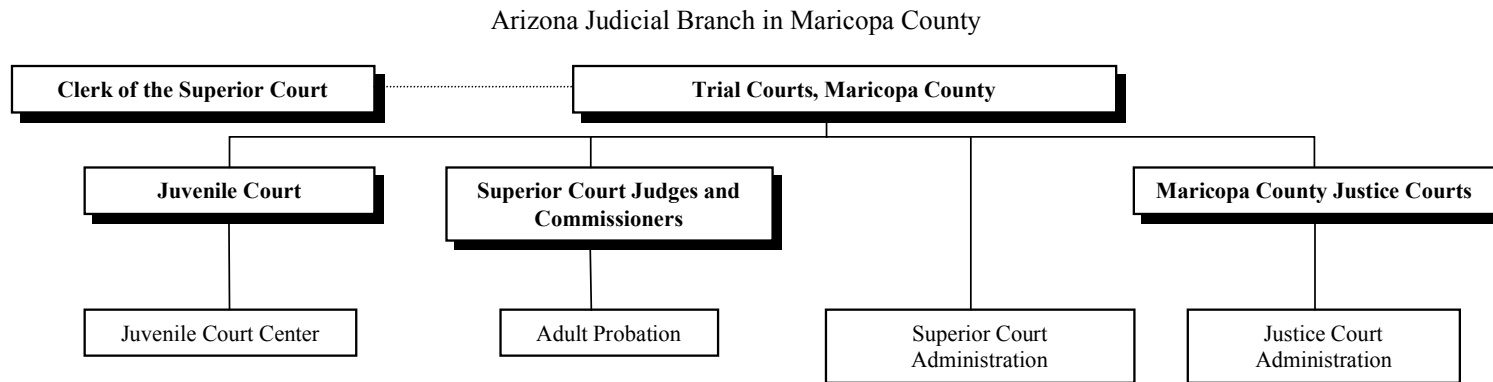
Tom Manos

# Organizational Charts



## Organizational Charts (Continued)

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# Maricopa County

County Administrative Office

301 West Jefferson Street  
10th Floor  
Phoenix, AZ 85003-2143  
Phone: 602-506-3571  
Fax: 602-506-6338  
www.maricopa.gov

January 21, 2003

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, 2002. This report has been prepared in conformity with generally accepted accounting principles (GAAP) as prescribed in pronouncements of the Governmental Accounting Standards Board (GASB). 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.

With these statements, the County is implementing the requirements of Governmental Accounting Standards Board (GASB) Statement 34, as required. This statement represents a dramatic change in governmental financial reporting. The format and purpose of these changes are addressed in the Management's Discussion and Analysis, which can be found immediately following the Independent Auditors' Report. We trust you will find this new presentation helpful in understanding the financial status of Maricopa County.

## **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.

## **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 presented as the first component of the financial section of this report.

## **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.

## **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.

## **The Reporting Entity**

The financial reporting entity includes all the funds 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 the Notes to the Financial Statements. (Note 1 - Summary of Significant Accounting Policies)

## **Cash Management and Investment**

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 2002 was 4.35%. 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 \$2,000,000 per occurrence of general and auto liability, \$2,000,000 per occurrence of medical malpractice, and \$1,000,000 per occurrence of workers compensation. Coverage in excess of these respective amounts is provided through the purchase of commercial insurance. The County has not had any claims that have exceeded the commercial coverage in the last three years. Maricopa County has a safety program that promotes employee safety on the job and focuses on risk control techniques designed to minimize accident-related losses. In addition to the safety program's preventative measures, the Risk Management Department investigates every claim and arbitrates each loss in order to minimize the County's liability exposure.

## **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, 2001. This was the thirteenth 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, 2001

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



*Imelda Brewer*  
President

*Jeffrey L. Esser*  
Executive Director





# **FINANCIAL SECTION**

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**Citizens Audit Advisory Committee**

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**Trust and Agency Funds**

**Capital Assets Schedules**



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 financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2002, as listed in the table of contents, which collectively comprise the County's basic financial statements. These financial statements are the responsibility of the County's management. Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of the Maricopa County Stadium District, which represents 15 percent of the assets, 12 percent of the liabilities, and 1 percent of the revenues and expenses of the County's governmental activities on the government-wide financial statements. The District represents approximately 1 percent of the assets, liabilities, revenues and other financing sources, and expenditures and other financing uses of the aggregate remaining fund information reported on the fund-based statements. Those financial statements were audited by other auditors whose report thereon has been furnished to us, and our opinion, insofar as it relates to the amounts included for the Maricopa County Stadium District, is based solely on the report of the other auditors.

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

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

As described in Notes 3, 10, and 12, the County adopted the provisions of GASB Statement No. 34, *Basic Financial Statements—and Management's Discussion and Analysis—for State and Local Governments*, for the year ended June 30, 2002, to implement a new financial reporting model. Also, as described in Note 3, the County restated the governmental funds' beginning fund balances to remove compensated absences payable as a result of implementing GASB Interpretation No. 6. This resulted in a restatement of beginning fund balances reported on the fund-based financial statements for the governmental funds.

Management's Discussion and Analysis on pages 4 through 17, the Budgetary Comparison Schedules on pages 79 through 84, the Schedule of Agent Retirement Plans' Funding Progress on page 85, and the Modified Approach for Infrastructure Assets on page 86 are not a required part of the basic financial statements but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

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

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

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

Debbie Davenport  
Auditor General

January 21, 2003

# Citizens Audit Advisory Committee

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



June 30, 2002

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, the auditor general, or their designees. The chairman of the board of supervisors shall appoint a committee chairman from the voting members. The committee chairman shall serve a one-year term.

## Responsibilities of the Committee

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

## Accomplishments of the Committee (Fiscal Year 2001-2002)

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

Respectfully,

A handwritten signature in cursive script that reads "Jill Rissi".

Chair Jill Jamison Rissi, MPA, RN

# Maricopa County

## Management's Discussion and Analysis

---

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

### Financial Highlights

- At June 30, 2002, the assets of the County (primary government) exceeded liabilities by \$1,930,834,143 (net assets). Of this amount, \$214,823,899 (unrestricted net assets) may be used to meet ongoing obligations to citizens and creditors, \$375,721,923 is restricted for specific purposes (restricted net assets), and \$1,340,288,321 is invested in capital assets, net of related debt.
- The County's total net assets as reported in the Statement of Activities increased by \$300,097,722. Of this amount, \$294,021,377 is attributable to governmental activities and \$6,076,345 is attributable to business-type activities.
- At June 30, 2002, the governmental funds reported combined fund balances of \$673,536,272 (as restated), or an increase in fund balance of \$16,188,563 in comparison with the prior year. Approximately 96% of the combined fund balances or \$644,937,689 are available to meet the County's current and future needs (*unreserved fund balance*).
- The net assets for the proprietary funds (business-type activities) as of June 30, 2002, increased by \$6,076,345. However, the proprietary funds, which mainly consist of the Maricopa County Integrated Health System (Medical Center, Maricopa Health Plan, ALTCS, and Non-AHCCCS), showed a loss before transfers of over \$19.6 million. The increase in net assets is attributable to the net transfers of more than \$25.7 million.
- At June 30, 2002, unreserved fund balance for the General Fund was \$249,039,062, approximately 46% of total General Fund expenditures. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. 42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. The estimated expenditures may include an amount for unanticipated contingencies or emergencies, per A.R.S. 42-17102.
- At June 30, 2002, the County's total long-term debt related to governmental activities for bonds, loans, and other payables was \$445,435,800. General obligation bonds, lease revenue bonds and Stadium District revenue bonds represent 50% of the governmental activities long-term debt. The final payments on the general obligation bonds, lease revenue bonds and Stadium District revenue bonds are due in fiscal years 2005, 2016, and 2019, respectively.

### Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements comprise three components 1) Government-wide financial statements; 2) Fund financial statements; and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements. In addition, the comprehensive annual financial report includes the budget and actual schedules for the major Debt Service and Capital Projects Funds beginning on page 89. The Combining and Individual Fund Statements and Schedules – Nonmajor Funds begin on page 104.

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

# Maricopa County

## Management's Discussion and Analysis

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- The Statement of Net Assets presents information on all County assets and liabilities, with the difference between the two reported as *net assets*. Over time, increases or decreases in net assets may serve as a useful indicator of whether the financial position of the County is improving or deteriorating.
- The Statement of Activities presents information showing how net assets changed during the most recent fiscal year. All changes in net assets are reported as soon as the underlying event giving rise to the change occurs, *regardless of the timing of related cash flows*. Thus, revenues and expenses are reported in this statement for some items that will result in cash flows in future fiscal periods (e.g., uncollected taxes and earned but unused vacation leave).

Both of these government-wide financial statements distinguish functions of the County that are principally supported by taxes and intergovernmental revenues (*governmental activities*) from other functions that are intended to recover all or in part a portion of their costs through user fees and charges (*business-type activities*). The governmental activities of the County include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; education; and interest on long-term debt. The business-type activities of the County include the Medical Center, Arizona Health Care Cost Containment System (AHCCCS) Plan, Arizona Long-Term Care System (ALTCs) Plan, and other business-type activities (Non-AHCCCS Health Plans and Solid Waste).

Component units are included in our basic financial statements and consist of legally separate entities for which the County is financially accountable and that have substantially the same board as the County or provide services entirely to the County. The blended component units included are the 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 County has no discretely presented component units.

*The Government-wide Financial Statements can be found on pages 23-25 of this report.*

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds balance sheet and the governmental funds statement of revenues, expenditures, and changes in fund balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities*.

# Maricopa County

## Management's Discussion and Analysis

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The County reports eight major governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General, Transportation, Flood Control, Jail Operations, General Obligation, Lease Revenue, Jail Construction and County Improvement funds.

Data from the other governmental funds (nonmajor) are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements*, which begin on page 104 of this report.

*The governmental funds financial statements can be found on pages 26-30 of this report.*

- **Proprietary funds** are maintained two ways. *Enterprise funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statement. The County uses enterprise funds to account for the Medical Center, Maricopa Health Plan, Arizona Long-Term Care System (ALTCS), and the Non-AHCCCS Health Plans – these four components comprise the Maricopa Integrated Health System - and Solid Waste operations. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its equipment services, telecommunications, reprographics, risk management, employee benefits trust and sheriff warehouse functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Fund financial statements for the proprietary funds provide the same type of information as the government-wide financial statements, only in more detail. The Medical Center, Maricopa Health Plan and Arizona Long-Term Care System (ALTCS) operations are considered to be major funds of the County. Data from the other enterprise funds are combined into a single, aggregated presentation. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for each of these nonmajor enterprise and internal service funds is provided in the form of combining statements, which begin on page 198 of this report.

*The proprietary funds financial statements can be found on pages 32-37 of this report.*

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

*The fiduciary funds financial statements can be found on pages 38-39 of this report.*

**Notes to the Financial Statements** provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 44-76 of this report.

**Required Supplementary Information** is presented concerning the County's General Fund, Transportation, Flood Control and Jail Operations funds. A budgetary comparison schedule has been provided for each of these funds to demonstrate compliance with budget and additional information is provided by the Notes to Budgetary Comparison Schedules. Also presented is the schedule of funding progress for the County's two agent retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 79-86 of this report.

# Maricopa County

## Management's Discussion and Analysis

**Other Supplementary Information** follows the Required Supplementary Information. Budgetary comparison schedules for the major Debt Service and Capital Projects Funds begin on page 89 of this report. The combining and individual fund statements and schedules referred to earlier provide information for nonmajor governmental funds and enterprise funds as well as the County's internal service funds, investment trust and agency funds. Combining and individual fund statements and schedules for nonmajor funds begin on page 104 of this report.

### Government-wide Financial Analysis

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

### Net Assets

As noted earlier, net assets may serve over time as a useful indicator of a government's financial position. In the case of the County, at June 30, 2002, assets exceeded liabilities by \$1,930,834,143.

By far the largest portion (\$1,340,288,321 or 69%) of the County's net assets reflects the investment in capital assets (e.g. land, buildings, machinery and equipment, infrastructure and construction in progress), less any related debt used to acquire those assets that is still outstanding. The County uses these capital assets to provide services to its citizens; consequently, these assets are *not* available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

#### Statement of Net Assets June 30, 2002

	Governmental Activities	Business-type Activities	Total
Current and other assets	\$ 877,153,552	\$ 134,025,729	\$ 1,011,179,281
Capital assets	1,528,821,391	116,608,599	1,645,429,990
Total assets	2,405,974,943	250,634,328	2,656,609,271
Current and other liabilities	224,763,575	88,334,147	313,097,722
Long-term liabilities	377,118,115	35,559,291	412,677,406
Total liabilities	601,881,690	123,893,438	725,775,128
Net assets			
Invested in capital assets, net of related debt	1,259,210,540	81,077,781	1,340,288,321
Restricted net assets	321,969,019	53,752,904	375,721,923
Unrestricted net assets	222,913,694	(8,089,795)	214,823,899
Total net assets	<u>\$ 1,804,093,253</u>	<u>\$ 126,740,890</u>	<u>\$ 1,930,834,143</u>

From the County's total net assets, \$375,721,923 or approximately 20% represents resources that are subject to external restrictions on how they may be used. The remaining balance of unrestricted net assets (\$214,823,899 or 11%) may be used to meet the government's ongoing obligations to the citizens and creditors.



# Maricopa County Management's Discussion and Analysis

At the end of the current fiscal year, the County is able to report positive balances in all three categories of net assets for the governmental activities. However, the business-type activities are reporting a deficit in the unrestricted net assets category of \$8,089,795. The majority of the net assets reported for the business-type activities, \$126,740,890, are either invested in capital assets, \$81,077,781, or restricted to meet the reserve requirements set forth by the Arizona Health Care Cost Containment System (AHCCCS), the Arizona Long-Term Care System (ALTCS) and other debt related reserve restrictions, \$53,752,904. The main contributor to the deficit in the unrestricted net assets would be the Medical Center, which has historically reported operating deficits due in part to providing services to the indigent. The County continues its efforts to address the vision and strategic goals of the Medical Center operations as well as the Maricopa Integrated Health System as a whole.

The County's total net assets of \$1,930,834,143 increased by \$300,097,722 as reported in the Statement of Activities below. Of this amount, \$294,021,377 is attributable to governmental activities, and \$6,076,345 is related to business-type activities. The increase in total net assets for governmental activities resulted primarily from an increase in net capital assets due to significant capital projects during the current fiscal year. The net assets invested in capital assets balance increases as a result of capital expenditures and decreases as capital assets are depreciated over their useful lives.

## Changes in Net Assets

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

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

	Governmental Activities	Business-type Activities	Total
Revenues:			
Program revenues:			
Charges for services	\$ 141,930,301	\$ 708,608,852	\$ 850,539,153
Operating grants and contributions	202,885,094	6,272,958	209,158,052
Capital grants and contributions	2,712,908		2,712,908
General revenues:			
Property taxes	344,469,999		344,469,999
Other taxes	613,714,621		613,714,621
Grants and contributions not restricted to specific programs	8,700,138		8,700,138
Unrestricted interest and investment earnings	29,404,833	6,359,401	35,764,234
Miscellaneous	10,627,773	1,972,145	12,599,918
Total Revenues	<u>1,354,445,667</u>	<u>723,213,356</u>	<u>2,077,659,023</u>
Expenses:			
General government	124,501,063		124,501,063
Public safety	490,943,644		490,943,644
Highways and streets	52,464,778		52,464,778
Health, welfare and sanitation	304,220,867		304,220,867
Culture and recreation	25,453,164		25,453,164
Education	16,675,171		16,675,171
Interest on long-term debt	11,557,524		11,557,524
Medical Center		340,556,596	340,556,596
Arizona Health Care Cost Containment System (AHCCCS) Plan		93,168,287	93,168,287
Arizona Long Term Care System (ALTCS) Plan		241,654,207	241,654,207
Other business-type activities		67,406,686	67,406,686
Total Expenses	<u>1,025,816,211</u>	<u>742,785,776</u>	<u>1,768,601,987</u>
Excess (deficiency) before loss on disposal of capital assets and transfers	328,629,456	(19,572,420)	309,057,036
Loss on assets	(8,856,034)	(103,280)	(8,959,314)
Transfers	(25,752,045)	25,752,045	
Change in net assets	294,021,377	6,076,345	300,097,722
Net assets – beginning	1,510,071,876	120,664,545	1,630,736,421
Net assets – ending	<u>\$ 1,804,093,253</u>	<u>\$ 126,740,890</u>	<u>\$ 1,930,834,143</u>

# Maricopa County Management's Discussion and Analysis

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## **Governmental Activities**

As stated earlier, the functions of the County that are principally supported by taxes and intergovernmental revenues (governmental activities) include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education. The County's total net assets increased by \$300,097,722 during the current fiscal year. Governmental activities of the County contributed \$294,021,377 or 98% to this increase. The majority of this increase is attributable to an increase in net capital assets.

For the most part, revenues and expenses grew 5% to 10% in line with the budget which anticipated a slower than normal economy. One of the main differences a reader will see between the governmental funds reported in the fund financial statements and the Statement of Activities is that governmental funds in the fund financial statements report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. Capital outlay expenditures exceeded depreciation expense in the current period by \$261,655,774. The increase in net assets in governmental activities of \$294,021,377 was primarily the result of reporting depreciation expense in the Statement of Activities.

## **Business-Type Activities**

As discussed earlier, the business-type activities of the County include the Medical Center, Arizona Health Care Cost Containment System (AHCCCS) Plan, Arizona Long-Term Care System (ALTCS) Plan, the Non-AHCCCS Health Plans – these four components are the Maricopa Integrated Health System - and Solid Waste. Business-type activities increased the County's net assets by only \$6,076,345, accounting for 2% of the total growth in the County's net assets. The change in net assets is a significant indicator to the profitability of the County's business-type activities. The Maricopa Integrated Health System makes up 93% of the net assets of the business-type activities. As alluded to above, the Maricopa Integrated Health System contributes only a small percent to the increase in net assets even though it comprises approximately 35% and 42% of the County's revenues and expenses, respectively. The County continues its efforts to address the vision and strategic goals of the Medical Center operations as well as the Maricopa Integrated Health System as a whole.

## **Financial Analysis of the County's Funds**

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

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

As discussed earlier, as of June 30, 2002, the governmental funds reported combined fund balances of \$673,536,272, and an increase in fund balance of \$16,188,563 in comparison with the prior year. Approximately 96% of the combined fund balances or \$644,937,689 is available to meet the County's current and future needs (*unreserved fund balance*). The remaining fund balance is reserved for inventories, capital lease expenditures and debt service.

# Maricopa County

## Management's Discussion and Analysis

The General Fund is the County's primary operating fund. At the end of the current fiscal year, unreserved fund balance of the General Fund was \$249,039,062, while total fund balance reached \$254,122,264. As a measure of the General Fund's liquidity, it may be useful to compare both unreserved fund balance and total fund balance to the total fund expenditures. Unreserved fund balance represents 45.6% of total General Fund expenditures, while total fund balance represents 46.5% of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

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

### Revenues Classified by Source Governmental Funds (in millions)

<i>Revenues by Source</i>	FY 2000-01		FY 2001-02		Increase/(Decrease)	
	Amount	Percent of Total	Amount	Percent of Total	Amount	Percent of Total
Taxes	\$ 316.6	25%	\$ 343.0	25%	\$ 26.4	41%
Licenses and permits	23.7	2	26.1	2	2.4	4
Intergovernmental	803.7	62	831.6	62	27.9	43
Charges for services	65.8	5	68.8	5	3.0	5
Fines and forfeits	14.9	1	15.8	1	.9	1
Miscellaneous	65.7	5	69.9	5	4.2	6
Totals	\$ 1,290.4	100%	\$ 1,355.2	100%	\$ 64.8	100%

During fiscal year 2002, the County experienced an increase in governmental revenues from the previous year of \$64.8 million, a 5% increase. This increase is very close to the increase experienced in fiscal year 2001 of 5.1%. The main sources of this increase are taxes and intergovernmental revenue. The following narrative will provide information regarding the year to year change for these two revenue sources.

### Taxes

#### Assessed Valuations:

The primary valuation in fiscal year 2002 increased by 10.3% to \$21.4 billion and the secondary valuation increased by 9.7% to \$22.9 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. The increase in fiscal year 2002 of 9.7% is less than the increase in fiscal year 2001 of 11.8%, which reflects the current slowing in the economy.

#### Property Tax Collections:

Current tax collections were 96.6% of the levy, down 0.3% from the previous year. Total property tax collections were \$323.1 million, approximately \$24.4 million more than the previous year, due to an increase of \$25.1 million in the levy. Historically, collections against the year's levy have been approximately 96.7%, based on the last 10 years. The balance of the tax revenue source is comprised of in-lieu taxes, 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 increased \$1.7 million from the previous year to \$9.5 million. Penalties and interest remained the same from the previous year at \$9.9 million.

# Maricopa County Management's Discussion and Analysis

## Intergovernmental

Major items included in intergovernmental revenue during fiscal year 2002 are Sales Tax (\$325.7 million), Jail Tax (\$98.2 million), Vehicle License Tax (\$106.1 million), Highway User Fuel Tax (\$78.3 million), and Federal and State grants. The major items causing the increase in intergovernmental revenues (\$27.9 million), are increases of about \$18.5 million in Federal and State Grants and other miscellaneous intergovernmental revenue, plus an increase of about \$6.1 and \$3.3 million in Vehicle License Tax and Sales 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, 40.51% 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 \$325,728,202 increased \$3,298,609 or 1% over the previous year. This is a significant drop from the prior year increase of 4%.

### Jail Tax:

The County assesses a 0.2% 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 \$98,177,716 increased only \$425,341 from the prior fiscal year, or 0.4%.

### Vehicle License Tax:

The State assesses Vehicle License Tax annually on all vehicles and distributes the tax to the cities and towns based upon relative population. The County General Fund receives the proceeds from the tax. In addition, the Transportation Fund receives a small portion of Vehicle License Tax directly from the State. Combined General Fund and Transportation Fund Vehicle License Tax of \$106,115,829 increased \$6,096,375 or 6% over the previous fiscal year. This tax held strong for the County as this increase was 0.2% greater than the prior year's increase.

### 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, 19% is allocated to counties based upon State statute. Highway User Fuel Tax of \$78,285,210 increased \$41,941 from the prior fiscal year.

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

<i>Expenditures by Function</i>	<b>Expenditures by Function Governmental Funds</b>					
	FY 2000-01		FY 2001-02		Increase/(Decrease)	
	Amount (millions)	Percent of Total	Amount (millions)	Percent of Total	Amount (millions)	Percent of Total
General government	\$ 101.7	8%	\$ 99.3	8%	\$ (2.4)	(2)%
Public safety	459.5	38	481.8	36	22.3	19
Highways and streets	59.8	5	55.2	4	(4.6)	(4)
Health, welfare and sanitation	295.2	25	311.5	24	16.3	14
Culture and recreation	16.3	1	17.6	1	1.3	1
Education	16.5	1	16.6	1	.1	0
Capital outlay	229.7	19	294.0	22	64.3	55
Debt service	31.8	3	51.1	4	19.3	17
Totals	<u>\$ 1,210.5</u>	<u>100%</u>	<u>\$ 1,327.1</u>	<u>100%</u>	<u>\$ 116.6</u>	<u>100%</u>

# Maricopa County Management's Discussion and Analysis

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Expenditures for governmental fund types for fiscal year 2002 increased by \$116.6 million or 9.6% from the prior year. The percentage increase in expenditures during fiscal year 2001 was almost 1% higher. The increase in fiscal year 2002 is primarily attributed to capital outlay. The following narrative will provide information regarding the year to year change for the significant expenditure functions that experienced an increase from the prior year.

## **Public Safety**

The major areas in Public Safety (\$481.8 million) include the Jail Operations Fund (\$120.6 million), the Court System (\$101.8 million), the County Attorney's Office (\$50.2 million), the Sheriff's Office (\$48.4 million), Indigent Representation (\$42.3 million) and Probation Services (\$63.2 million).

The major areas of increase in Public Safety expenditures (\$22.3 million) during fiscal year 2002, were predominately related to Jail Operations (\$6.5 million), Court System (\$6.1 million) and Indigent Representation (\$9.2 million). The remaining increase in Public Safety expenditures related to other various departments.

## **Health, Welfare and Sanitation**

Expenditures in Health, Welfare and Sanitation increased by \$16.3 million from the prior year or 5.5%. The increase occurred primarily in the Health Care Mandates expenditures, with an offset in the Medical Assistance Program. The increase is attributable to state-mandated increases in our ALTCS, AHCCCS and restoration to competency shared revenue withholdings. The decrease in the Medical Assistance Program is the result of Proposition 204, which transferred this program to the State of Arizona effective October 1, 2001.

## **Capital Outlay**

Capital Outlay increased \$64.3 million to \$294 million during fiscal year 2002. The most significant increase occurred in the Jail Construction Fund (in excess of \$103.8 million), due to the costs related to the new juvenile and adult detention facilities. However, there was a decrease in general capital spending for the county due to management's strategic planning and the impact of the unstable economic condition. The spending increase for jail construction was partially offset by reductions in spending in other funds including the County Improvement Fund (\$13.9 million), and the Flood Control and Transportation funds (\$28 million).

## **Debt Service**

The increase of \$19.3 million in Debt Service expenditures compared to the previous fiscal year is primarily due to the debt service due on the Lease Revenue Bonds, Series 2001. See Long-Term Debt discussion on page 15 for further information.

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

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

# Maricopa County Management's Discussion and Analysis

## Statement of Revenues, Expenses and Changes in Fund Net Assets Proprietary Funds

	Medical Center	Other Major Funds	Nonmajor Funds	Total
Operating revenues	\$ 293,833,568	\$ 352,448,361	\$ 64,299,068	\$ 710,580,997
Operating expenses	335,428,872	334,822,494	67,392,550	737,643,916
Operating income (loss)	(41,595,304)	17,625,867	(3,093,482)	(27,062,919)
Nonoperating revenues (expenses), net	71,320	5,079,079	2,236,820	7,387,219
Income (loss) before transfers	(41,523,984)	22,704,946	(856,662)	(19,675,700)
Transfers, net	65,275,502	(44,013,094)	4,489,637	25,752,045
Change in net assets	<u>\$ 23,751,518</u>	<u>\$ (21,308,148)</u>	<u>\$ 3,632,975</u>	<u>\$ 6,076,345</u>

The net assets for the proprietary funds (business type activities) as of June 30, 2002, increased by \$6,076,345. However, total unrestricted net assets for the proprietary funds totaled a deficit of \$8,089,795. The majority of this deficit is attributable to the Medical Center deficit unrestricted net assets of \$15,827,761 which is offset by the Solid Waste unrestricted net assets balance.

The net loss before transfers for the proprietary funds of \$19,675,700 resulted primarily from a net loss of \$41,523,984 from the Medical Center, which is offset in part by the income in the other Major Funds of \$22,704,946. The loss before transfers in the Medical Center more than doubled from the prior fiscal year. The Medical Center received transfers from the General Fund of over \$66 million. Of these transfers over \$39 million were funded through the Maricopa Integrated Health System (AHCCCS and ALTCS). Some of the factors that impact the Medical Center's operations are the costs of pharmaceuticals, medical supplies and equipment that continue to rise and the challenge of providing services to the indigent.

### Major Funds (General and Special Revenue Funds) Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in a \$5 million decrease of revenues and a \$27 million increase in expenditures. The increase in expenditures were primarily from a reduction in general government departments of \$9.8 million, and an increase in public safety departments of \$5.3 million, and a \$31.3 million increase in health, welfare and sanitation departments. The remaining \$.2 million is from culture and recreation and education departments.

The Transportation Fund had no changes from its original budget. Even though actual revenues and expenditures were below budget (22% and 12%, respectively), Transportation reported an ending fund balance in line with the budget. This was due to the fact that the actual beginning fund balance at July 1, 2001, exceeded the budgeted beginning fund balance offset by the difference between actual and budgeted revenues and expenditures of the current fiscal year.

The Flood Control District had minor budget adjustments to expenditures from its original budget. Actual revenues were below budget by about 7%, but expenditures were below by over 15%. Thus, ending fund balance exceeded budget estimates.

The Jail Operations Fund had minor adjustments to expenditures and transfers in between the original and final amended budget. The operations in the Jail Operations Fund are for the most part covered by a transfer in of Maintenance of Effort funds from the General Fund. So, when expenditures are increased, there will also be an increase in transfers.

# Maricopa County Management's Discussion and Analysis

## Capital Assets and Debt Administration

### Capital Assets

The County's investment in capital assets for its governmental and business-type activities as of June 30, 2002, amounted to \$1,645,429,990 (net of accumulated depreciation). This investment in capital assets includes land, buildings, infrastructure, machinery and equipment, and construction in progress. The total increase in the County's investment in capital assets for the current period was 17.4%.

The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2002, was the ongoing construction of the adult and juvenile detention facilities. This accounted for approximately 60% of the increase in capital assets.

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

	Governmental activities		Business-type activities		Total		Increase/ (Decrease)
	FY 2002	FY 2001 Restated	FY 2002	FY 2001	FY 2002	FY 2001 Restated	Percent of change
Land	\$ 177.4	\$ 146.5	\$ 2.9	\$ 1.5	\$ 180.3	\$ 148.0	13%
Infrastructure	357.0	355.1			357.0	355.1	1
Buildings (net of accumulated depreciation)	571.6	552.9	47.5	38.9	619.1	591.8	11
Machinery and equipment (net of accumulated depreciation)	57.7	61.6	40.5	30.2	98.2	91.8	3
Construction in progress	365.1	181.2	25.7	33.3	390.8	214.5	72
Totals	<u>\$ 1,528.8</u>	<u>\$ 1,297.3</u>	<u>\$ 116.6</u>	<u>\$ 103.9</u>	<u>\$ 1,645.4</u>	<u>\$ 1,401.2</u>	<u>100%</u>

The County reported infrastructure assets acquired during the fiscal year 2002 in the government-wide financial statements, as required by GASB Statement No. 34. The Statement also requires the retroactive reporting of all infrastructure assets acquired prior to July 1, 2001, to be reported by the fiscal year ended June 30, 2006. Infrastructure assets are reported in capital outlay expenditures within the Transportation and the Flood Control funds. All current and prior years infrastructure assets of the Transportation Fund are reported on the government-wide financial statements. For Flood Control, only infrastructure assets acquired in fiscal year 2002 are reported. Infrastructure assets acquired prior to July 1, 2001, are reported at estimated historical cost. Infrastructure assets acquired during the current fiscal year are reported at historical cost.

The Transportation Fund infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using an asset management system and will document that the infrastructure assets are being preserved at the established condition level.

The roadway system is measured using the Road Management System (RMS), which is based on the weighted average of nine distress factors for the pavement surface. The RMS system uses a measurement scale to evaluate the pavement condition rating ranging from 0 for a failed pavement to 100 for a pavement in perfect condition.

The County's policy is to maintain at least 90% of the roadway system as very good to excellent. The County measures the pavement condition assessments annually for arterial roads and every other year for local roads. At June 30, 2002, 95% of the roadways were considered very good to excellent.

The bridge system is measured using the bridge inspection program, which follows Federal mandates and regulations. A bridge sufficiency rating is determined using a weighted average based on an assessment of the ability of individual bridge components to meet necessary performance requirements on a condition scale from 0 to 100.

## **Maricopa County Management's Discussion and Analysis**

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The County's policy is to maintain at least 90% of the bridges with a sufficiency rating of greater than or equal to 70. The County measures the bridge's sufficiency rating every two years. At June 30, 2002, 97% of the bridge system had a sufficiency rating greater than 70.

The Flood Control Fund accounts for the remaining infrastructure assets, which consists of drainage systems, dams, flood channels and canals. No depreciation expense was reported for Flood Control for the current fiscal year as all infrastructure assets were reported as construction in progress.

At June 30, 2002, the County's infrastructure assets totaled \$524,192,909 reported on the government-wide financial statements as infrastructure - \$357,036,458, construction in progress - \$92,166,431 and land - \$74,990,020. Additional information regarding infrastructure assets can be found in the Notes to the Financial Statements (Note 1 - Summary of Significant Accounting Policies and Note 10 - Capital Assets), and in the Required Supplementary Information Modified Approach for Infrastructure Assets page 86.

### **Long-Term Debt**

At June 30, 2002, the County had total long-term debt outstanding of \$538,655,287. The largest components of debt consists of General Obligation Bonds \$58,370,000, Lease Revenue Bonds \$124,855,000, Stadium District Revenue Bonds \$58,225,000, claims and judgements payable \$133,353,486 and reported and incurred but not reported claims \$92,697,476.

General obligation bonds are paid from the secondary property tax levy. At June 30, 2002, net general obligation debt was \$57,596,083 (0.25% of taxable property), while the 6 percent limit was \$1,374,788,069 and the 15 percent limit was \$3,436,970,172.

On December 1, 2001, the County issued \$20,165,000 (par value) in refunding general obligation bonds to current refund term bonds with a par value of \$20,000,000. The result of the refunding was an economic gain of \$708,166.

Lease revenue bonds applicable to governmental activities are paid from the Lease Revenue Fund (debt service fund) that was funded in prior years by transfers from the General Fund and is predominately unrestricted. At June 30, 2002, fund balance to pay future liabilities was \$110,233,780. Proceeds from the bonds are currently being used for capital projects.

Stadium District revenue bonds are paid from car rental surcharges per State statute. On June 5, 2002, the Stadium District issued \$58,225,000 (par value) in revenue refunding bonds. Proceeds in the amount of \$57,390,570 plus an additional \$750,000 of Stadium District monies were used to redeem all outstanding bonds and debt with governmental commitment. The bonds were issued at a premium of \$3,115,977.

Claims and judgements payables of \$133,353,486 are estimated long-term liabilities for lawsuits and claims pertaining to indigent health care and environmental hazards that are paid from the General Fund.

Reported and incurred but not reported claims applicable to governmental activities of \$42,471,463 are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). The claims are actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; natural disasters; and certain health benefits that are paid through the operations of the funds. Reported and incurred but not reported claims applicable to business-type activities of \$50,226,013 are reported in the Maricopa Health Plan, ALTCS, and Non-AHCCCS Health Plans funds (enterprise funds). The claims are actuarial estimates for future claims that are paid through the operation of the funds.

*Additional information regarding long-term liabilities can be found in the Notes to the Financial Statements (Note 12 – Long-Term Liabilities and Note 15 – Risk Management).*



# Maricopa County Management's Discussion and Analysis

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

- The post September 11, 2001, events continue to impact Maricopa County's recessionary economy. The major areas hit hardest by the recession include manufacturing, transportation, tourism, construction and retail sales. Sales tax revenue decreased from the sustained market decline in the technology sector, higher unemployment, the bottoming out of the stock markets, far fewer visitors to the area, and a lack of consumer confidence. Unemployment reached 5% at year-end; the year began at 3.7%.
- According to the Economic Outlook 2003, a publication by the University of Arizona, nearly 10,000 manufacturing jobs were lost Countywide since the beginning of the recession, in March 2001. Major airlines, such as America West Airlines, have suffered significant revenue losses. Private industry continues to suffer from unprecedented drops in corporate profits necessitating continued layoffs, cost-control programs and deep reductions in capital spending. Businesses resort to slashing prices in order to attract customers. These business decisions negatively impact profits.
- Substantial State budget cuts have been passed onto the County for budget year 2003 and more are anticipated for 2004.
- A positive factor on the economic outlook is that Maricopa County is still 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.
- When will the economy improve? The following is an excerpt from a December 2, 2002 news release from the Western Blue Chip Economic Forecast.

While the U.S. economic recovery still seems fragile, Western states are likely to outperform the nation when the recovery begins to hit its stride, according to an analysis in December's Western Blue Chip Economic Forecast. "Western economy-watchers project Nevada and Arizona will be stronger in 2003, and Oregon will begin to create jobs again," reported Lee McPheters, contributing editor of the Western Blue Chip. "Washington will continue to be sub par, but all Western states will return to positive growth." Economic analysts in the West will be happy to see 2002 drawing to a close, McPheters said. Last year at this time, the consensus was that 2002 would bring slow economic growth with recovery in the second half of the year. "But now it appears the final figures for key performance indicators such as unemployment, job growth, and personal income in 2002 will be weaker than expected throughout the Western region. Analysts are looking to 2003 to bring a reversal in job losses and rising unemployment rates."

Even though the growth and demand for services is high and coupled with a considerably slowing economy, continued fiscal discipline has allowed for the property rate to be held flat for the fiscal year 2003 budget, versus an undesirable increase in the tax rate. This is the first year in three budget years that the property tax overall rate has not decreased in line with the Board of Supervisor's County Strategic Plan to reduce the overall property tax rate for Maricopa County property owners. For fiscal year 2003, the tax rate will be held flat at \$1.5448.

In addition, the financial position of the Medical Center continued to decline during fiscal year 2002 and it is not expected to improve in the upcoming year. Subsidies from the General Fund for fiscal year 2003 are likely to recur.

## **Maricopa County Management's Discussion and Analysis**

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At the end of the fiscal year, unreserved fund balance for the General Fund was \$249,039,062, or 46% of total General Fund expenditures. Unreserved fund balance increased by more than 51%. In accordance with Arizona Revised Statutes (A.R.S.), this entire amount is budgeted to be spent in the next fiscal year. A.R.S. 42-17151 requires that total estimated sources of revenue must equal the total estimated expenditures in the budget for the current fiscal year. The estimated expenditures may include an amount for unanticipated contingencies or emergencies, per A.R.S. 42-17102.

### **Request for Information**

This financial report is designed to provide our citizens, taxpayers, customers, and investors and creditors with a general overview of the County's finances and to demonstrate the County's accountability for the money it receives. If you have any questions about this report or need additional financial information, please contact Maricopa County Department of Finance, 301 W. Jefferson, Suite 960, Phoenix, AZ 85003, or at [www.maricopa.gov](http://www.maricopa.gov).

## *Financial Section*

### **Basic Financial Statements**

# Maricopa County

## Definitions of Government-wide Financial Statements and Listing of Major Funds

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### Government-wide Financial Statements

The **Statement of Net Assets** presents information on all of Maricopa County's assets and liabilities, with the difference between the two reported as net assets.

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

The above two statements are presented utilizing the following types of activities:

**Governmental Activities** – generally are financed through taxes and intergovernmental revenues.

**Business-Type Activities** – are financed in whole or in part by fees charged to external parties.

### Major Funds

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

### Special Revenue Funds

**Transportation Fund** – plans and implements an environmentally balanced multi-modal transportation system. Operations are funded through highway user taxes.

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

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

### Debt Service Funds

**General Obligation Fund** – accounts 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.

**Lease Revenue Fund** – accounts for the debt service on the Lease Revenue Bonds, Series 2001. Funding is provided by transfers from the General Fund.

### Capital Projects Funds

**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 on November 3, 1998. The proceeds are for the construction and operation of adult and juvenile detention facilities. The voters approved the extension of the 1/5 of one-cent sales tax in the General Election on November 5, 2002. The extension shall be levied beginning in the month following the expiration of the previous tax as approved by the voters in 1998.

**County Improvement Fund** – accounts for capital projects funded through the issuance of the Lease Revenue Bonds, Series 2001.

# **Maricopa County Definitions of Government-wide Financial Statements and Listing of Major Funds (Continued)**

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## **Enterprise Funds**

**Medical Center Fund** – provides quality, cost competitive health care and health professional education to assure the health security of individuals, families, and the community.

**Maricopa Health Plan Fund** – 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 Maricopa County Health Plan enrollment.

**Arizona Long-Term Care System (ALTCS) Fund** – 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 the Arizona Health Care Cost Containment System (AHCCCS).

**Maricopa County**  
**Statement of Net Assets**  
June 30, 2002

	PRIMARY GOVERNMENT		
	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES	TOTAL
<b>ASSETS</b>			
Cash in bank and on hand	\$ 13,056,056	\$ 1,275	\$ 13,057,331
Cash and investments held by County Treasurer	583,944,411	105,072,063	689,016,474
Receivables (net of allowances for uncollectibles)	16,781,280	62,107,978	78,889,258
Internal balances	54,796,650	(54,796,650)	0
Due from other governmental units	146,309,982	1,897,909	148,207,891
Inventories	7,319,949	6,436,921	13,756,870
Prepays	2,502,283	4,231,654	6,733,937
Deferred costs	4,632,046		4,632,046
Miscellaneous	1,545,145	770,789	2,315,934
Cash and investments held by trustee - restricted	46,265,750	8,303,790	54,569,540
Capital assets:			
Land	177,378,461	2,909,679	180,288,140
Buildings	736,205,447	86,435,206	822,640,653
Machinery and equipment	158,398,268	99,374,324	257,772,592
Infrastructure	357,036,458		357,036,458
Construction in progress	365,055,919	25,650,364	390,706,283
(Accumulated depreciation)	(265,253,162)	(97,760,974)	(363,014,136)
Total assets	<u>2,405,974,943</u>	<u>250,634,328</u>	<u>2,656,609,271</u>
<b>LIABILITIES</b>			
Accounts payable and other current liabilities	72,815,049	22,469,499	95,284,548
Employee compensation payable	41,954,717	6,853,931	48,808,648
Accrued interest payable	4,832,721	575,473	5,408,194
Deferred revenue	17,527,440		17,527,440
Due to other governmental units	18,330,905	775,048	19,105,953
Deposits held for other parties	985,058		985,058
Noncurrent liabilities:			
Due within one year	68,317,685	57,660,196	125,977,881
Due in more than one year	377,118,115	35,559,291	412,677,406
Total liabilities	<u>601,881,690</u>	<u>123,893,438</u>	<u>725,775,128</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	1,259,210,540	81,077,781	1,340,288,321
Restricted for:			
General government	4,181,180		4,181,180
Public safety	86,900,666		86,900,666
Highways and streets	30,524,593		30,524,593
Health, welfare and sanitation	11,182,883	43,903,370	55,086,253
Culture and recreation	15,457,160		15,457,160
Education	245,330		245,330
Capital projects	144,878,624	4,709,201	149,587,825
Debt service	20,896,981	3,594,589	24,491,570
Other purposes	7,701,602	1,545,744	9,247,346
Unrestricted (deficit)	222,913,694	(8,089,795)	214,823,899
Total net assets	<u>\$ 1,804,093,253</u>	<u>\$ 126,740,890</u>	<u>\$ 1,930,834,143</u>

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

**Maricopa County**  
**Statement of Activities**  
For the Fiscal Year Ended June 30, 2002

	Expenses	Program Revenues		
		Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
<b>Functions/Programs</b>				
Primary government:				
Governmental activities:				
General government	\$ 124,501,063	\$ 24,457,239	\$ 2,734,152	\$
Public safety	490,943,644	81,687,973	103,867,884	
Highways and streets	52,464,778	1,451,293	24,038	2,712,908
Health, welfare and sanitation	304,220,867	22,917,356	85,969,620	
Culture and recreation	25,453,164	8,358,894	160,263	
Education	16,675,171	3,057,546	10,129,137	
Interest on long-term debt	11,557,524			
Total governmental activities	<u>1,025,816,211</u>	<u>141,930,301</u>	<u>202,885,094</u>	<u>2,712,908</u>
Business-type activities:				
Medical Center	340,556,596	291,946,393	5,014,958	
Arizona Health Care Cost Containment System (AHCCCS) Plan	93,168,287	100,104,747		
Arizona Long-Term Care System (ALTCS) Plan	241,654,207	252,343,614		
Other business-type activities	67,406,686	64,214,098	1,258,000	
Total business-type activities	<u>742,785,776</u>	<u>708,608,852</u>	<u>6,272,958</u>	
Total primary government	<u>\$ 1,768,601,987</u>	<u>\$ 850,539,153</u>	<u>\$ 209,158,052</u>	<u>\$ 2,712,908</u>

General revenues:

Taxes:

- Property taxes, levied for general purposes
- Property taxes, levied for debt service
- Share of state sales taxes
- Sales tax – Highway user revenue fund
- Sales tax – Jail construction and operation
- Surcharge tax - Stadium District
- Vehicle license tax

Grants and contributions not restricted to specific programs

- Unrestricted investment earnings
- Loss on disposal of capital assets
- Miscellaneous

Transfers

- Total general revenues and transfers
- Change in net assets

Net assets, beginning, as restated

Net assets, ending

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

Net (Expense) Revenue and Changes in Net Assets		
Primary Government		
Governmental Activities	Business-Type Activities	Total
\$ (97,309,672)	\$	\$ (97,309,672)
(305,387,787)		(305,387,787)
(48,276,539)		(48,276,539)
(195,333,891)		(195,333,891)
(16,934,007)		(16,934,007)
(3,488,488)		(3,488,488)
(11,557,524)		(11,557,524)
<u>(678,287,908)</u>		<u>(678,287,908)</u>
	(43,595,245)	(43,595,245)
	6,936,460	6,936,460
	10,689,407	10,689,407
	<u>(1,934,588)</u>	<u>(1,934,588)</u>
	<u>(27,903,966)</u>	<u>(27,903,966)</u>
<u>(678,287,908)</u>	<u>(27,903,966)</u>	<u>(706,191,874)</u>
324,219,284		324,219,284
20,250,715		20,250,715
325,728,202		325,728,202
78,285,210		78,285,210
98,177,716		98,177,716
5,407,664		5,407,664
106,115,829		106,115,829
8,700,138		8,700,138
29,404,833	6,359,401	35,764,234
(8,856,034)	(103,280)	(8,959,314)
10,627,773	1,972,145	12,599,918
<u>(25,752,045)</u>	<u>25,752,045</u>	
<u>972,309,285</u>	<u>33,980,311</u>	<u>1,006,289,596</u>
294,021,377	6,076,345	300,097,722
1,510,071,876	120,664,545	1,630,736,421
<u>\$ 1,804,093,253</u>	<u>\$ 126,740,890</u>	<u>\$ 1,930,834,143</u>



**Maricopa County**  
**Balance Sheet**  
**Governmental Funds**  
June 30, 2002

	GENERAL	TRANS- PORTATION	FLOOD CONTROL	JAIL OPERATIONS
<b>ASSETS</b>				
Cash in bank and on hand	\$ 106,400	\$ 1,800	\$ 450	\$
Cash and investments held by County Treasurer	134,889,907	22,472,899	17,545,026	10,771,552
Receivables	8,784,286	128,530	1,259,475	627,156
Due from other funds	62,078,143	110		
Due from other governmental units	74,619,308	17,213,649	12,532,054	19,693,225
Inventories	3,088,425	529,128	98,432	263,675
Miscellaneous	379,715			
Cash and investments held by trustee - restricted	5,644,842		112,672	
Total assets	<u>\$ 289,591,026</u>	<u>\$ 40,346,116</u>	<u>\$ 31,548,109</u>	<u>\$ 31,355,608</u>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 13,038,583	\$ 7,382,876	\$ 11,628,783	\$ 2,517,294
Employee compensation payable	4,699,965	381,568	213,491	1,356,307
Accrued liabilities	874,436	294,903	580	1,980
Due to other funds	1,858,623		110	250,000
Due to other governmental units	9,342,751			3,391
Interest payable				
Bonds payable				
Special assessment debt with governmental commitment				
Deferred revenue	5,654,404	247,990	782,155	
Deposits held for other parties		985,058		
Total liabilities	<u>35,468,762</u>	<u>9,292,395</u>	<u>12,625,119</u>	<u>4,128,972</u>
Fund balances:				
Reserved for:				
Inventories	3,088,425	529,128	98,432	263,675
Capital lease expenditures	1,994,777			
Debt service				
Unreserved, reported in:				
General fund	249,039,062			
Special revenue funds		30,524,593	18,824,558	26,962,961
Capital projects funds				
Debt service funds				
Total fund balances	<u>254,122,264</u>	<u>31,053,721</u>	<u>18,922,990</u>	<u>27,226,636</u>
Total liabilities and fund balances	<u>\$ 289,591,026</u>	<u>\$ 40,346,116</u>	<u>\$ 31,548,109</u>	<u>\$ 31,355,608</u>

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

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

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

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

Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2002, therefore, are not reported in the funds.

Net assets of governmental activities

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

GENERAL OBLIGATION	LEASE REVENUE	JAIL CONSTRUCTION	COUNTY IMPROVEMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 21,074,114	\$ 96,506,401	\$ 99,416,687	\$ 57,142,193	\$ 12,595,528	\$ 12,704,178
628,100	541,372		317,840	90,980,188	550,798,967
				1,316,977	13,603,736
				2,765	62,081,018
				22,251,746	146,309,982
				1,727,165	5,706,825
				1,165,486	1,545,201
	28,621,115			11,887,121	46,265,750
<u>\$ 21,702,214</u>	<u>\$ 125,668,888</u>	<u>\$ 99,416,687</u>	<u>\$ 57,460,033</u>	<u>\$ 141,926,976</u>	<u>\$ 839,015,657</u>
\$ 1,635,534	2,638,864	\$ 16,211,514	\$ 2,154,282	\$ 10,277,076	\$ 63,210,408
18,855,000	12,796,244	13,370		2,234,034	8,898,735
				1,212,465	2,384,364
				3,619,585	5,728,318
				8,984,763	18,330,905
				56,449	4,330,847
				55,956	31,651,244
437,763				22,781,238	29,903,550
					985,058
<u>20,928,297</u>	<u>15,435,108</u>	<u>16,224,884</u>	<u>2,154,282</u>	<u>49,221,566</u>	<u>165,479,385</u>
773,917	12,889,507			1,727,165	5,706,825
					1,994,777
				7,233,557	20,896,981
					249,039,062
				76,896,774	153,208,886
		83,191,803	55,305,751	6,847,914	145,345,468
	97,344,273				97,344,273
<u>773,917</u>	<u>110,233,780</u>	<u>83,191,803</u>	<u>55,305,751</u>	<u>92,705,410</u>	<u>673,536,272</u>
<u>\$ 21,702,214</u>	<u>\$ 125,668,888</u>	<u>\$ 99,416,687</u>	<u>\$ 57,460,033</u>	<u>\$ 141,926,976</u>	
					1,526,250,718
					15,376,110
					(11,507,860)
					(399,561,987)
					<u>\$ 1,804,093,253</u>

**Maricopa County**  
**Statement of Revenues, Expenditures,**  
**and Changes in Fund Balances**  
**Governmental Funds**  
For the Fiscal Year Ended June 30, 2002

	GENERAL	TRANS- PORTATION	FLOOD CONTROL	JAIL OPERATIONS
<b>REVENUES</b>				
Taxes	\$ 268,320,391	\$	\$ 44,775,297	\$
Licenses and permits	415,821	1,451,293	1,760,324	
Intergovernmental	431,826,951	96,201,503	17,183,885	115,527,725
Charges for services	23,072,200			16,170
Fines and forfeits	12,886,925			
Miscellaneous	<u>16,382,542</u>	<u>3,919,394</u>	<u>9,962,424</u>	<u>5,350,778</u>
Total revenues	<u>752,904,830</u>	<u>101,572,190</u>	<u>73,681,930</u>	<u>120,894,673</u>
<b>EXPENDITURES</b>				
Current:				
General government	95,104,978			
Public safety	228,487,529		30,284,353	120,655,352
Highways and streets		55,240,772		
Health, welfare and sanitation	197,887,228			
Culture and recreation	1,589,168			
Education	1,428,979			
Debt service:				
Principal				
Interest				
Other				
Capital outlay	<u>22,211,820</u>	<u>36,495,606</u>	<u>35,889,488</u>	<u>3,999,815</u>
Total expenditures	<u>546,709,702</u>	<u>91,736,378</u>	<u>66,173,841</u>	<u>124,655,167</u>
Excess (deficiency) of revenues over expenditures	<u>206,195,128</u>	<u>9,835,812</u>	<u>7,508,089</u>	<u>(3,760,494)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in	40,606,186			101,186,962
Transfers out	(168,270,894)	(344,392)		(84,726,011)
Capital lease agreements	9,843,870			
Proceeds from bond issuance				
Premium on refunding bonds				
Payment to escrow agent				
Total other financing sources (uses)	<u>(117,820,838)</u>	<u>(344,392)</u>		<u>16,460,951</u>
Net changes in fund balances	88,374,290	9,491,420	7,508,089	12,700,457
Fund balances (deficit) at beginning of year, as restated	164,951,389	21,592,123	11,413,501	14,456,478
Increase (decrease) in reserve for inventories	<u>796,585</u>	<u>(29,822)</u>	<u>1,400</u>	<u>69,701</u>
Fund balances at end of year	<u>\$ 254,122,264</u>	<u>\$ 31,053,721</u>	<u>\$ 18,922,990</u>	<u>\$ 27,226,636</u>

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

GENERAL OBLIGATION	LEASE REVENUE	JAIL CONSTRUCTION	COUNTY IMPROVEMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUNDS
\$ 20,250,715	\$	\$	\$	\$ 9,690,800	\$ 343,037,203
				22,478,873	26,106,311
				170,928,037	831,668,101
				45,682,016	68,770,386
				2,889,174	15,776,099
536,705	5,363,800		2,540,022	25,823,652	69,879,317
<u>20,787,420</u>	<u>5,363,800</u>		<u>2,540,022</u>	<u>277,492,552</u>	<u>1,355,237,417</u>
				4,160,487	99,265,465
				102,415,889	481,843,123
					55,240,772
				113,623,704	311,510,932
				16,062,396	17,651,564
				15,131,284	16,560,263
18,855,000	12,796,244			7,966,893	39,618,137
2,800,552	5,717,538			1,753,537	10,271,627
64,594				1,114,508	1,179,102
		154,960,736	25,651,703	14,801,603	294,010,771
<u>21,720,146</u>	<u>18,513,782</u>	<u>154,960,736</u>	<u>25,651,703</u>	<u>277,030,301</u>	<u>1,327,151,756</u>
(932,726)	(13,149,982)	(154,960,736)	(23,111,681)	462,251	28,085,661
1,706,643		84,726,011		15,424,873	243,650,675
				(16,061,423)	(269,402,720)
					9,843,870
20,165,000				58,285,670	78,450,670
425,280				3,115,977	3,541,257
(20,590,280)				(57,390,570)	(77,980,850)
<u>1,706,643</u>		<u>84,726,011</u>		<u>3,374,527</u>	<u>(11,897,098)</u>
773,917	(13,149,982)	(70,234,725)	(23,111,681)	3,836,778	16,188,563
	123,383,762	153,426,528	78,417,432	87,348,992	654,990,205
				1,519,640	2,357,504
<u>\$ 773,917</u>	<u>\$ 110,233,780</u>	<u>\$ 83,191,803</u>	<u>\$ 55,305,751</u>	<u>\$ 92,705,410</u>	<u>\$ 673,536,272</u>

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

For the Fiscal Year Ended June 30, 2002

Net change in fund balances – total governmental funds (page 29) \$ 16,188,563

Amounts reported for governmental activities in the Statement of Activities  
pages 24 – 25 are different because:

Governmental funds report capital outlays as expenditures. However, in the  
Statement of Activities the cost of those assets is allocated over their estimated  
useful lives and reported as depreciation expense. This is the amount by which  
capital outlays exceeded depreciation in the current period. 261,655,774

The net effect of various miscellaneous transactions involving capital assets (i.e.,  
sales, trade-ins, and donations) is to decrease net assets. (28,178,294)

Revenues in the Statement of Activities that do not provide current financial  
resources are not reported as revenues in the funds. 9,722,831

The issuance of long-term debt (e.g., bonds, leases) provides current financial  
resources to governmental funds, while the repayment of the principal of long-term  
debt consumes the current financial resources of governmental funds. Neither  
transaction, however, has any effect on net assets. Also, governmental funds report  
the effect of issuance costs, premiums, discounts, and similar items when debt is first  
issued, whereas these amounts are deferred and amortized in the Statement of  
Activities. This amount is the net effect of these differences in the treatment of long-  
term debt and related items. 35,465,237

Some expenses reported in the Statement of Activities do not require the use of  
current financial resources and, therefore, are not reported as expenditures in  
governmental funds. (220,479)

Internal service funds are used by management to charge the costs of equipment  
services, telecommunications, reprographics, risk management, employee benefits,  
and the sheriff warehouse to individual funds. The net revenue of internal service  
funds is reported with governmental activities. 612,255

Change in net assets of governmental activities (page 25) \$ 294,021,377

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

**Maricopa County**  
**Statement of Net Assets**  
**Proprietary Funds**  
**June 30, 2002**

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	MEDICAL CENTER	MARICOPA HEALTH PLAN	ALTCS
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$	\$	\$
Cash and investments held by County Treasurer		21,875,613	57,160,434
Receivables:			
Accounts (net of allowance)	50,226,660	6,733,151	3,765,459
Accrued interest		87,446	620,326
Due from other funds	2,108,623		
Due from other governmental units	1,897,909		
Inventories	6,436,921		
Prepays	3,164,533	1,067,121	
Miscellaneous	766,845		
Total current assets	<u>64,601,491</u>	<u>29,763,331</u>	<u>61,546,219</u>
Noncurrent assets:			
Restricted:			
Cash and investments held by trustee	8,303,790		
Capital assets:			
Land	1,722,193		
Buildings	86,371,644		
Machinery and equipment	86,310,183	4,965,782	5,270,509
Construction in progress	25,650,364		
Less accumulated depreciation	<u>(86,912,768)</u>	<u>(4,958,243)</u>	<u>(3,072,417)</u>
Total noncurrent assets	<u>121,445,406</u>	<u>7,539</u>	<u>2,198,092</u>
Total assets	<u>186,046,897</u>	<u>29,770,870</u>	<u>63,744,311</u>
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	12,722,390	278,818	2,420,105
Employee compensation payable	6,841,186		
Accrued liabilities	1,718,622	2,560,357	866,699
Interest payable	311,832		
Due to other funds	56,905,273		
Due to other governmental units	775,048		
Accrued interest	263,641		
Leases payable (current portion)			
Installment purchase agreements (current portion)	436,342		
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 (current portion)		14,139,373	27,140,828
Liability for closure and postclosure costs (current portion)			
Total current liabilities	<u>83,257,090</u>	<u>16,978,548</u>	<u>30,427,632</u>
Noncurrent liabilities:			
Leases payable			
Installment purchase agreements	2,171,473		
Certificates of participation	10,777,000		
Lease revenue bonds payable	17,986,244		
Liability for reported and incurred but not reported claims			
Liability for postclosure costs			
Total noncurrent liabilities	<u>30,934,717</u>		
Total liabilities	<u>114,191,807</u>	<u>16,978,548</u>	<u>30,427,632</u>
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	77,833,317	7,539	2,198,092
Restricted for debt service	3,594,589		
Restricted for construction	4,709,201		
Restricted for health care		12,784,783	31,118,587
Restricted for self-insurance			
Restricted for other purposes	1,545,744		
Unrestricted (deficit)	<u>(15,827,761)</u>		
Total net assets	<u>\$ 71,855,090</u>	<u>\$ 12,792,322</u>	<u>\$ 33,316,679</u>

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

OTHER ENTERPRISE FUNDS	TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
\$ 1,275	\$ 1,275	\$ 351,878
26,036,016	105,072,063	33,145,444
444,287	61,169,557	
230,649	938,421	187,856
	2,108,623	
	1,897,909	
	6,436,921	1,613,124
	4,231,654	2,502,283
3,944	770,789	
<u>26,716,171</u>	<u>182,627,212</u>	<u>37,800,585</u>
	8,303,790	
1,187,486	2,909,679	
63,562	86,435,206	323,649
2,827,850	99,374,324	
	25,650,364	5,952,864
(2,817,546)	(97,760,974)	(3,705,840)
<u>1,261,352</u>	<u>124,912,389</u>	<u>2,570,673</u>
<u>27,977,523</u>	<u>307,539,601</u>	<u>40,371,258</u>
1,470,070	16,891,383	6,993,559
12,745	6,853,931	524,300
432,438	5,578,116	234,936
	311,832	
	56,905,273	1,556,050
	775,048	
	263,641	
	436,342	34,172
59,151	828,151	
	2,513,756	
8,945,812	50,226,013	12,243,524
3,655,934	3,655,934	
<u>14,576,150</u>	<u>145,239,420</u>	<u>21,586,541</u>
	2,171,473	64,638
163,368	10,940,368	
	17,986,244	
	4,461,206	30,227,939
<u>4,461,206</u>	<u>4,461,206</u>	<u>30,292,577</u>
<u>19,200,724</u>	<u>180,798,711</u>	<u>51,879,118</u>
1,038,833	81,077,781	2,471,863
	3,594,589	
	4,709,201	
	43,903,370	
	1,545,744	(14,267,164)
7,737,966	(8,089,795)	287,441
<u>\$ 8,776,799</u>	<u>\$ 126,740,890</u>	<u>\$ (11,507,860)</u>

**Maricopa County**  
**Statement of Revenues, Expenses, and Changes in**  
**Fund Net Assets**  
**Proprietary Funds**  
For the Fiscal Year Ended June 30, 2002

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	MEDICAL CENTER	MARICOPA HEALTH PLAN	ALTCS
<u>OPERATING REVENUES</u>			
Net patient service revenue	\$ 274,814,011	\$	\$
Charges for services	17,132,382	100,104,747	252,343,614
Miscellaneous	1,887,175		
Total operating revenues	<u>293,833,568</u>	<u>100,104,747</u>	<u>252,343,614</u>
<u>OPERATING EXPENSES</u>			
Personal services	137,447,729	3,160,863	11,821,193
Supplies	43,690,978	427,083	948,351
Medical services	25,765,835	88,315,722	224,281,606
Other services	32,177,172	264,157	1,148,935
Legal			
Insurance	68,157		
Leases and rentals	2,197,884	86,680	746,193
Repairs and maintenance	3,921,775		
Travel and transportation			
Utilities	4,277,090		
Provision for doubtful accounts	56,856,455		
Indigent patient direct write-offs	16,301,482		
Depreciation	10,541,914	13,773	99,966
Miscellaneous	2,182,401	900,009	2,607,963
Total operating expenses	<u>335,428,872</u>	<u>93,168,287</u>	<u>241,654,207</u>
Operating income (loss)	<u>(41,595,304)</u>	<u>6,936,460</u>	<u>10,689,407</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Grant revenues	5,014,958		
Investment income	184,086	1,121,474	3,957,605
Interest expense	(5,127,724)		
Loss on disposal of capital assets			
Total nonoperating revenues (expenses)	<u>71,320</u>	<u>1,121,474</u>	<u>3,957,605</u>
Income (loss) before contributions and transfers	(41,523,984)	8,057,934	14,647,012
Capital contributions			
Transfers in	66,217,416		
Transfers out	(941,914)	(17,293,718)	(26,719,376)
Change in net assets	<u>23,751,518</u>	<u>(9,235,784)</u>	<u>(12,072,364)</u>
Total net assets (deficit) – beginning	<u>48,103,572</u>	<u>22,028,106</u>	<u>45,389,043</u>
Total net assets (deficit) – ending	<u>\$ 71,855,090</u>	<u>\$ 12,792,322</u>	<u>\$ 33,316,679</u>

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



OTHER ENTERPRISE FUNDS	TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
\$	\$	\$
64,214,098	274,814,011	50,767,198
84,970	433,794,841	1,054,325
64,299,068	1,972,145	51,821,523
3,041,014	710,580,997	6,610,401
433,778	155,470,799	8,137,936
62,133,147	45,500,190	3,083,934
310,601	400,496,310	4,564,323
587,201	33,900,865	18,660,467
142,639	655,358	1,774,765
	3,173,396	2,554,487
666	3,921,775	81,979
14,893	666	5,469,687
	4,291,983	
	56,856,455	
	16,301,482	
141,981	10,797,634	716,394
586,630	6,277,003	20,295
67,392,550	737,643,916	51,674,668
(3,093,482)	(27,062,919)	146,855
1,258,000	6,272,958	873,340
1,096,236	6,359,401	1,176,174
(14,136)	(5,141,860)	(93,003)
(103,280)	(103,280)	(309,729)
2,236,820	7,387,219	1,646,782
(856,662)	(19,675,700)	1,793,637
		260,110
4,737,499	70,954,915	(2,666,002)
(247,862)	(45,202,870)	(612,255)
3,632,975	6,076,345	
5,143,824	120,664,545	(10,895,605)
\$ 8,776,799	\$ 126,740,890	\$ (11,507,860)

# Maricopa County Statement of Cash Flows Proprietary Funds For the Fiscal Year Ended June 30, 2002

	BUSINESS-TYPE ACTIVITIES - ENTERPRISE FUNDS		
	MEDICAL CENTER	MARICOPA HEALTH PLAN	ALTCS
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
Cash receipts from contractors, patients and other payors	\$ 219,908,386	\$ 97,620,758	\$ 253,688,549
Charges for services			
Other receipts			
Payments for goods and services	(115,185,800)	(92,217,255)	(237,582,520)
Payments for personal services	(136,243,015)	(3,160,863)	(11,874,530)
Net cash provided (used) by operating activities	(31,520,429)	2,242,640	4,231,499
<b>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</b>			
Advances from other funds	56,905,273		
Grant receipts	5,304,728		
Cash transfers from other funds	64,358,793		
Cash transfers to other funds	(941,914)	(17,293,718)	(41,751,082)
Interest payments	(4,440,367)		
Loan payments to County General Fund	(76,228,477)		
Net cash provided (used) by noncapital financing activities	44,958,036	(17,293,718)	(41,751,082)
<b>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</b>			
Purchase of capital assets	(28,289,491)		(1,168,961)
Capital lease payments	(229,159)		
Certificates of participation payments			
Installment purchase contract payments	(415,296)		
Interest payments on long-term debt	(1,145,187)		
Proceeds from sale of capital assets			
Net cash used by capital and related financing activities	(30,079,133)		(1,168,961)
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Interest and dividends	184,086	1,524,929	4,942,689
Proceeds from the sale of investments			
Net cash provided by investing activities	184,086	1,524,929	4,942,689
Net increase (decrease) in cash and cash equivalents	(16,457,440)	(13,526,149)	(33,745,855)
Cash and cash equivalents, July 1, 2001	24,761,230	35,401,762	90,906,289
Cash and cash equivalents, June 30, 2002	\$ 8,303,790	\$ 21,875,613	\$ 57,160,434
<b>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</b>			
Operating income (loss)	(41,595,304)	6,936,460	10,689,407
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation expense	10,541,914	13,773	99,966
Provision for doubtful accounts	56,856,455		
Indigent patient direct write-offs	16,301,482		
Liability for reported and incurred but not reported claims - noncurrent			
Liability for postclosure costs - noncurrent			
Changes in assets and liabilities:			
Accounts receivable	(73,675,182)	(1,036,625)	1,512,925
Due from other funds	(250,000)		
Due from other governmental units	299,773		39,764
Inventories	(789,217)		
Prepays	858,887	(1,067,121)	
Miscellaneous	(766,845)		
Vouchers payable	333,200	202,443	(1,269,921)
Employee compensation payable	1,204,714		
Accrued liabilities	(71,137)	1,112,993	(747,945)
Due to other governmental units	(769,169)	(271,368)	(15,248)
Liability for reported and incurred but not reported claims - current		(3,647,915)	(6,077,449)
Liability for closure and postclosure costs - current			
Net cash provided (used) for operating activities	\$ (31,520,429)	\$ 2,242,640	\$ 4,231,499
<b>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</b>			
Allowance for uncollectible accounts	\$ 50,167,887		
Accounts receivable write-offs	(50,167,887)		
Buildings	12,033,695		
Construction in progress completed	(12,033,695)		
Accumulated depreciation from disposed capital assets	233,544		
Machinery and equipment disposed	(233,544)		
Loss on disposal of equipment			
Building included in vouchers payable	28,613		
Machinery and equipment included in vouchers payable	897,319		
Vouchers payable	(925,932)		
Machinery and equipment acquired under a capital lease			
Borrowing under a capital lease			
Transfer capital assets to County-wide capital assets			
Deletion of equipment			

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

OTHER ENTERPRISE FUNDS	TOTALS	GOVERNMENTAL ACTIVITIES - INTERNAL SERVICE FUNDS
\$	\$	\$
64,212,828	219,908,386	50,767,198
88,582	415,522,135	1,057,640
(60,103,601)	88,582	(40,078,131)
(3,038,482)	(505,089,176)	(6,612,356)
<u>1,159,327</u>	<u>(154,316,890)</u>	<u>5,134,351</u>
	56,905,273	1,556,050
1,258,000	6,562,728	873,340
4,737,499	69,096,292	
(247,862)	(60,234,576)	
	(4,440,367)	(90,007)
	(76,228,477)	(1,316,784)
<u>5,747,637</u>	<u>(8,339,127)</u>	<u>1,022,599</u>
	(29,458,452)	(1,429,486)
	(229,159)	(26,480)
(56,334)	(56,334)	
	(415,296)	
(14,136)	(1,159,323)	(3,224)
		80,930
<u>(70,470)</u>	<u>(31,318,564)</u>	<u>(1,378,260)</u>
1,107,539	7,759,243	1,248,449
		2,429,908
<u>1,107,539</u>	<u>7,759,243</u>	<u>3,678,357</u>
7,944,033	(55,785,411)	8,457,047
18,093,258	169,162,539	25,040,275
<u>\$ 26,037,291</u>	<u>\$ 113,377,128</u>	<u>\$ 33,497,322</u>
(3,093,482)	(27,062,919)	146,855
141,981	10,797,634	716,394
	56,856,455	
	16,301,482	11,953,924
4,461,206	4,461,206	
(1,270)	(73,200,152)	
	(250,000)	
	339,537	
	(789,217)	316,954
68,494	(139,740)	(1,802,360)
3,612	(763,233)	
153,769	(580,509)	4,222,514
2,532	1,207,246	(1,955)
(8,237,652)	(7,943,741)	(226,583)
	(1,055,785)	
4,004,203	(5,721,161)	(10,191,392)
3,655,934	3,655,934	
<u>\$ 1,159,327</u>	<u>\$ (23,886,963)</u>	<u>\$ 5,134,351</u>
\$	\$	\$
	50,167,887	
	(50,167,887)	
	12,033,695	
	(12,033,695)	
2,219,582	2,453,126	2,192,146
(2,322,862)	(2,556,406)	(2,582,805)
103,280	103,280	390,659
	28,613	
	897,319	
	(925,932)	
		125,290
		(125,290)
		2,666,002
		(2,666,002)

**Maricopa County**  
**Statement of Fiduciary Net Assets**  
**Fiduciary Funds**  
June 30, 2002

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	INVESTMENT TRUST FUNDS	AGENCY FUNDS
<u>Assets</u>		
Cash in bank and on hand	\$	\$ 26,258,920
Cash and investments held by County Treasurer	1,181,576,123	53,450,366
Accrued interest receivable	<u>6,602,839</u>	
Total assets	<u>1,188,178,962</u>	<u>79,709,286</u>
<u>Liabilities</u>		
Due to other governmental units		11,302,559
Deposits held for other parties		<u>68,406,727</u>
Total liabilities		<u>\$ 79,709,286</u>
<u>Net Assets</u>		
Held in trust for investment participants	<u>\$ 1,188,178,962</u>	

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

**Maricopa County**  
**Statement of Changes in Fiduciary Net Assets**  
**Fiduciary Funds**  
For the Fiscal Year Ended June 30, 2002

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	<u>INVESTMENT TRUST FUNDS</u>
<u>Additions:</u>	
Contributions from participants	\$ 8,731,655,895
Investment income:	
Interest income	37,411,360
Net decrease in fair value of investments	<u>(2,240,525)</u>
Net investment earnings	<u>35,170,835</u>
Total additions	<u>8,766,826,730</u>
<u>Deductions:</u>	
Distributions to participants	<u>8,900,638,636</u>
Total deductions	<u>8,900,638,636</u>
Change in net assets	(133,811,906)
Net assets – beginning	<u>1,321,990,868</u>
Net assets – ending	<u>\$ 1,188,178,962</u>

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



## *Financial Section*

### **Basic Financial Statements - Notes**

**Maricopa County**  
**Listing of Basic Financial Statement Notes**

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- NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES
- NOTE 2 REPORTING CHANGES
- NOTE 3 BEGINNING BALANCES RESTATED
- NOTE 4 RECONCILIATION OF GOVERNMENT-WIDE AND FUND-BASED FINANCIAL STATEMENTS
- NOTE 5 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY
- NOTE 6 DEPOSITS AND INVESTMENTS
- NOTE 7 CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL
- NOTE 8 RECEIVABLES
- NOTE 9 DUE FROM OTHER GOVERNMENTAL UNITS
- NOTE 10 CAPITAL ASSETS
- NOTE 11 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS
- NOTE 12 LONG-TERM LIABILITIES
- NOTE 13 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS
- NOTE 14 OPERATING LEASES
- NOTE 15 RISK MANAGEMENT
- NOTE 16 EMPLOYEE RETIREMENT PLANS
- NOTE 17 INTERFUND BALANCES AND ACTIVITY
- NOTE 18 DISPROPORTIONATE SHARE SETTLEMENT
- NOTE 19 MEDICAL CENTER OPERATING REVENUE



# Maricopa County

## Notes to the Financial Statements

For the Fiscal Year Ended June 30, 2002

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### NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

#### A. Reporting Entity

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

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

The 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 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.

#### 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.

#### 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.

## Notes to the Financial Statements (Continued)

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### 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.

### 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.

### 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.

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

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

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

### Related Organization

The Industrial Development Authority of Maricopa County (Authority) is a legally separate entity that was created to assist in the financing of commercial and industrial enterprises; safe, sanitary, and affordable housing; and healthcare facilities. The Authority fulfills its function through the issuance of tax exempt or taxable revenue bonds. The County Board of Supervisors appoints the Authority's Board of Directors. The Authority's operations are completely separate from the County and the County is not financially accountable for the Authority. Therefore, the financial activities of the Authority have not been included in the accompanying financial statements.

## B. Basis of Presentation

The basic financial statements include both government-wide statements and fund-based financial statements. The government-wide statements focus on the County as a whole, while the fund-based financial statements focus on major funds. Each presentation provides valuable information that can be analyzed and compared between years and between governments to enhance the usefulness of the information.

**Government-wide financial statements** – provide information about the primary government (the County) and its component units. The statements include a statement of net assets and a statement of activities. These statements report the financial activities of the overall government, except for fiduciary activities. They also distinguish between the governmental and business-type activities of the County. Governmental activities generally are financed through taxes and intergovernmental revenues. Business-type activities are financed in whole or in part by fees charged to external parties.

## Notes to the Financial Statements (Continued)

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

- Charges to customers or applicants for goods, services, or privileges provided,
- Operating grants and contributions, and
- Capital grants and contributions.

Revenues that are not classified as program revenues, including internally dedicated resources and all taxes, are reported as general revenues.

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

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

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

The County reports the following major governmental funds:

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

The Transportation Fund – plans and implements an environmentally balanced multi-model transportation system. Operations are funded through highway user taxes.

The Flood Control Fund – provides flood control facilities and regulates floodplains and drainage to prevent flooding of property and endangering the lives of people in Maricopa County. Operations are funded by a secondary tax levy.

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

The General Obligation Fund – accounts 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.

## Notes to the Financial Statements (Continued)

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The Lease Revenue Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001. Funding is provided by transfers from the General Fund.

The 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 on November 3, 1998. The proceeds are for the construction and operation of adult and juvenile detention facilities. The voters approved the extension of the 1/5 of one-cent sales tax in the General Election on November 5, 2002. The extension shall be levied beginning in the month following the expiration of the previous tax as approved by the voters in 1998.

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

The County reports the following major enterprise funds:

The Medical Center Fund – accounts for the operations of the Maricopa Medical Center which provides quality, cost competitive health care and health professional education to assure the health security of individuals, families, and the community.

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

The Arizona Long-Term Care System (ALTCS) Fund – 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 the Arizona Health Care Cost Containment System (AHCCCS).

The County reports the following fund types:

The internal service funds – account for automotive maintenance and service, telecommunications services, printing and duplicating services, insurance services, self insured employee benefits, and warehouse services provided to County departments or to other governments on a cost reimbursement basis.

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

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

### C. Basis of Accounting

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

## Notes to the Financial Statements (Continued)

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

Proceeds of general long-term debt and acquisitions under capital lease agreements are reported as other financing sources.

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

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

### D. Cash and Investments

For purposes of its 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.

### E. Inventories

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

### F. Property Tax Calendar

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

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

## Notes to the Financial Statements (Continued)

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

### G. Capital Assets

Capital assets, which include property, plant, equipment, and infrastructure assets (e.g., roads, bridges, sidewalks, and similar items), are reported in the government-wide statements and the proprietary funds. Capital assets are defined by the County as assets with an initial, individual cost of more than \$5,000. The Maricopa Health Plan, Medical Center, Arizona Long Term Care System and Non-AHCCCS Health Plans (Enterprise Funds) capitalize assets with a cost of \$1,000 or more. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair market value at the date of donation.

The costs of normal maintenance and repairs that do not add to the value of the asset or materially extend assets lives are not capitalized.

Property, plant, and equipment of the primary government is depreciated using the straight-line method over the following estimated useful lives:

<u>TYPE OF ASSETS</u>	<u>ESTIMATED USEFUL LIFE IN YEARS</u>
Buildings	20 - 50
Infrastructure	20 - 50
Autos and trucks	3 - 10
Other equipment	3 - 20

All infrastructure assets maintained by the County Department of Transportation, consisting of roadways, bridges and related assets, are reported on the government-wide financial statements. These assets will not be depreciated as they are maintained using the modified approach. The Flood Control District accounts for the County's remaining infrastructure assets consisting of drainage systems, dams, flood channels and canals. For the Flood Control District, only infrastructure assets acquired during fiscal year 2002 are reported on the government-wide financial statements. No depreciation expense was reported for the Flood Control District for the current fiscal year as all infrastructure assets were reported as construction in progress.

### H. Investment Income

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

### I. Compensated Absences

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

Employees may accumulate up to 240 hours of vacation leave, but any vacation hours in excess of the maximum amount that are unused at calendar year-end convert to sick leave. Upon termination of employment, all unused vacation benefits are paid to employees. Accordingly, vacation benefits are accrued as a liability in the financial statements.

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but are forfeited upon termination of employment. Because sick leave benefits do not vest with employees, a liability for sick leave benefits is not accrued in the financial statements. However, upon retirement, County employees with accumulated sick leave in excess of 1,000 hours are entitled to a \$3,000 bonus. The amount of such bonuses is accrued as a liability.

## Notes to the Financial Statements (Continued)

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### NOTE 2 – REPORTING CHANGES

During the fiscal year 2001-02, Maricopa County established the Intergovernmental Capital Projects Fund as a capital projects fund and the Clerk of Court EDMS as a special revenue fund. The County also retitled the County Improvement Fund to the Lease Revenue Fund (debt service fund). As a result of the implementation of GASB Statement No. 34, restricted donation activities were reclassified from the Expendable Trust Fund to the Animal Control Donations Fund and the Parks Donations Fund (special revenue funds).

### NOTE 3 – BEGINNING BALANCES RESTATED

As a result of implementing GASB Statement No. 34, the County's governmental fund-type fund balances as of June 30, 2001, have been restated as net assets as of July 1, 2001, on the government-wide Statement of Activities and its Proprietary Funds fund equity have been relabeled net assets as of July 1, 2001, on the Proprietary Funds Statement of Revenues, Expenses, and Changes in Fund Net Assets. The reconciliation below summarizes the differences between governmental fund-type fund balances as of June 30, 2001, as previously reported, to net assets as of July 1, 2001, reported on the government-wide Statement of Activities.

Aggregate fund balances of governmental fund types as of June 30, 2001	\$ 647,525,749
Add: Capital assets, net of accumulated depreciation	1,292,773,238
Revenues earned but not yet available	5,704,084
Reclassify Expendable Trust Fund to Special Revenue Funds	415,456
Less: Long-term liabilities	(425,451,046)
Internal Service Funds net assets deficit	(10,895,605)
	<hr/>
Net assets of governmental activities as of July 1, 2001	<u>\$ 1,510,071,876</u>

The net capital assets balance of \$1,292,773,238 represents the beginning restated net capital assets balance of \$1,297,302,080 for governmental activities reported in Note 10 less the June 30, 2001, Internal Service Funds net capital assets balance of \$4,528,842. The long-term liabilities balance of \$425,451,046 represents the beginning restated long-term liabilities balance of \$463,028,750 for governmental activities reported in Note 12 less the long-term liabilities balances at June 30, 2001, for the Internal Service Funds - \$40,708,931 and the Debt Service Funds - \$23,198,871 plus the previously reported long-term employee compensation liability at June 30, 2001, of \$26,330,098.

The aggregate fund balances of governmental fund types was restated at July 1, 2001, from \$647,525,749 to \$654,990,205, on the fund financial statements as a result of implementing GASB Interpretation No. 6 to remove compensated absences payable from the fund financial statements for the governmental funds. The restatement increased beginning fund balances for the following governmental funds: General Fund - \$3,749,000, Transportation Fund - \$327,000, Flood Control Fund - \$184,000, Jail Operations Fund - \$1,111,000, Jail Construction Fund - \$6,000 and Other Nonmajor Governmental Funds - \$1,672,000. In addition, as a result of implementing GASB Statement No. 34, the Expendable Trust Fund's prior year ending balance of \$415,456 was reclassified to governmental funds (see Note 2).

## Notes to the Financial Statements (Continued)

### NOTE 4 – RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

The governmental fund Balance Sheet includes a reconciliation between fund balances – total governmental funds and net assets – governmental activities as reported in the government-wide Statement of Net Assets. The details of this reconciliation follows:

Fund balances – total governmental funds	\$ 673,536,272
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Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.

Land	\$ 177,378,461
Buildings	735,881,798
Equipment	152,445,404
Infrastructure	357,036,458
Construction in progress	365,055,919
Accumulated depreciation	<u>(261,547,322)</u>
Net governmental funds capital assets at June 30, 2002	\$1,526,250,718

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

Deferred revenue for property taxes receivable at June 30, 2002	\$ 7,086,075
Deferred revenue for grant revenues receivable at June 30, 2002	5,290,035
Housing long-term note receivable at June 30, 2002	<u>3,000,000</u>
	\$ 15,376,110

Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets and liabilities of the internal service funds are included in governmental activities in the Statement of Net Assets.	\$ (11,507,860)
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Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2002, and therefore, are not reported in the funds.

Noncurrent general obligation bonds due in more than one year at June 30, 2002	\$ (39,515,000)
Noncurrent lease revenue bonds due in more than one year at June 30, 2002	(91,558,756)
Stadium District revenue bonds payable at June 30, 2002	(58,225,000)
Stadium District contractual obligations payable at June 30, 2002	(7,888,888)
Special assessment debt with governmental commitment payable at June 30, 2002	(403,021)
Housing bonds and loans payable at June 30, 2002	(1,819,847)
Deferred issuance cost at June 30, 2002	4,632,046
Bond premium payable at June 30, 2002	(9,246,448)
Certificates of participation payable at June 30, 2002	(9,804,315)
Governmental funds capital leases payable at June 30, 2002	(19,343,566)
Claims and judgements payable at June 30, 2002	(133,353,486)
Governmental funds compensated absences payable at June 30, 2002	(32,531,682)
Accrued bond interest payable at June 30, 2002	<u>(504,024)</u>
	\$ (399,561,987)

Net assets of governmental activities	<u>\$1,804,093,253</u>
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## Notes to the Financial Statements (Continued)

The governmental fund reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances is a reconciliation between net changes in fund balances – total governmental funds and changes in net assets of governmental activities as reported in the government-wide Statement of Activities. The details of this reconciliation follows:

Net change in fund balances – total governmental funds	\$ 16,188,563
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Governmental funds capital outlay	\$ 294,010,771
Government-wide depreciation expense for the year ended June 30, 2002	(33,071,391)
Add: Internal service funds depreciation expense for the year ended June 30, 2002	716,394
	<u>\$ 261,655,774</u>

The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to decrease net assets.

Disposed capital assets for the year ended June 30, 2002	\$ (74,313,592)
Accumulated depreciation associated with disposed capital assets	46,135,298
	<u>\$ (28,178,294)</u>

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

Housing long-term notes receivable at June 30, 2002	\$ 3,000,000
Grant revenues earned during the year ended June 30, 2002	5,290,035
Property taxes earned during the year ended June 30, 2002	1,432,796
	<u>\$ 9,722,831</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net assets. Also, governmental funds report the effect of issuance costs, premiums, discounts, and similar items when debt is first issued, whereas these amounts are deferred and amortized in the Statement of Activities. This amount is the net effect of these differences in the treatment of long-term debt and related items.

Principal payments on bonds	\$ 39,618,137
Proceeds from capital leases	(9,843,870)
Proceeds from bond issuance	(78,450,670)
Premium on refunding bonds	(3,541,257)
Payment to escrow agent	77,980,850
Principal payments on certificates of participation	3,770,803
Principal payments on capital leases	4,752,140
Other debt service payments	1,179,104
	<u>\$ 35,465,237</u>

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

Employee compensation payable incurred during the year ended June 30, 2002	\$ 1,061,498
Increase in reserve for inventories	2,357,504
Increase in claims and judgements payable	(2,046,804)
Accrued interest	(1,592,677)
	<u>\$ (220,479)</u>

Internal service funds are used by management to charge the costs of equipment services, telecommunications, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net revenue of internal service funds is reported with governmental activities.

Change in net assets of governmental activities	<u>\$ 294,021,377</u>
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## Notes to the Financial Statements (Continued)

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### NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2002, the following funds reported deficits in fund balances or net assets.

<u>FUND</u>	<u>DEFICIT</u>
<b>Governmental Funds:</b>	
Accommodation Schools	\$ 265,943
Adult Probation Grants	40,421
Animal Control	517,245
Clerk of Court Grants	423,890
Correctional Health Grants	41,675
County Attorney Grants	310,373
Human Service Grants	2,245,722
Juvenile Court Grants	91,267
Public Defender Training	78,623
<b>Proprietary Funds:</b>	
Equipment Services	\$ 374,013
Non-AHCCCS Health Plans	182,869
Risk Management	18,020,030

The deficits in fund balances or net assets for Adult Probation Grants, Clerk of Court Grants, Correctional Health Grants, County Attorney Grants, Human Service Grants and Juvenile Court Grants Funds were attributed to the deferring of certain grant revenues. The County accrues grant revenue received within 60 days after year-end, as it is available and measurable. Revenues received after 60 days are considered not available and are therefore deferred.

The Non-AHCCCS Health Plans deficit of \$182,869 was partially corrected from the prior fiscal year by transfers in from other funds. The deficit is not expected to be corrected through normal operations in fiscal year 2002-03.

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.

The remaining deficits in fund balances or net assets resulted from operations during the year and are expected to be corrected through normal operations in fiscal year 2002-03.

### NOTE 6 – 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 7). Those monies are pooled with County monies for investment purposes.

## Notes to the Financial Statements (Continued)

At June 30, 2002, the investment pool had cash on hand of \$4,500. The carrying amount of the pool's total cash in bank was \$9,484,395 and the bank balance was \$28,520,114. 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 \$28,420,114 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name.

At June 30, 2002, the investments in the County Treasurer's investment pool consisted of the following:

	Reported Amount	Fair Value
U.S. government securities	\$ 1,903,443,735	\$ 1,903,443,735
Total	<u>\$ 1,903,443,735</u>	<u>\$ 1,903,443,735</u>

The investment pool's investments at June 30, 2002, are categorized below to give an indication of the level of risk assumed by the County at year-end. Category 1 includes investments that are insured or registered in the County's name, or for which the securities are held by the County or its agent in the County's name. Category 2 includes uninsured and unregistered investments for which the securities are held by the counterparty's trust department or agent in the County's name. Category 3 includes uninsured and unregistered investments for which the securities are held by the counterparty, or by its trust department or agent but not in the County's name.

	CATEGORY I	CATEGORY II	CATEGORY III	REPORTED AMOUNT	FAIR VALUE
U.S. government securities	\$ 1,903,443,735	\$	\$	\$ 1,903,443,735	\$ 1,903,443,735
Total investments	<u>\$ 1,903,443,735</u>	<u>\$</u>	<u>\$</u>	<u>\$ 1,903,443,735</u>	<u>\$ 1,903,443,735</u>

**Other Deposits** – At June 30, 2002, the total nonpooled cash on hand was \$91,560. The carrying amount of the total nonpooled cash in bank was \$38,784,048 and the bank balance was \$25,560,051. Of the bank balance, \$469,337 was covered by federal depository insurance or by collateral held by the County or its agent in the County's name, and \$15,965,112 was covered by collateral held by the pledging financial institution's trust department or agent in the County's name, and \$9,125,602 was uninsured and uncollateralized.

**Other Investments** - At June 30, 2002, the County's nonpooled investments consisted of the following:

	Reported Amount	Fair Value
U.S. government securities	\$ 25,009,840	\$ 25,009,840
Mutual funds	41,110,676	41,110,676
Total	<u>\$ 66,120,516</u>	<u>\$ 66,120,516</u>

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

	CATEGORY I	CATEGORY II	CATEGORY III	REPORTED AMOUNT	FAIR VALUE
U.S. government securities	\$ 11,110,333	\$	\$ 13,899,507	\$ 25,009,840	\$ 25,009,840
	<u>\$ 11,110,333</u>	<u>\$</u>	<u>\$ 13,899,507</u>		
Investments not subject to categorization:					
Mutual funds				41,110,676	41,110,676
Total investments				<u>\$ 66,120,516</u>	<u>\$ 66,120,516</u>

## Notes to the Financial Statements (Continued)

The Board of Supervisors authorized \$3,982,838 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 Statements of Net Assets follows:

Cash and investments:	County Treasurer's Investment Pool	Other	Total
Cash on hand	\$ 4,500	\$ 91,560	\$ 96,060
Carrying amount of deposits	9,484,395	38,784,048	48,268,443
Reported amount of investments	1,903,443,735	66,120,516	1,969,564,251
Total	<u>\$ 1,912,932,630</u>	<u>\$ 104,996,124</u>	<u>\$ 2,017,928,754</u>

Statements of Net Assets:

	Total Primary Government	Total Fiduciary Funds	Total
Cash in bank and on hand	\$ 13,057,331	\$ 26,258,920	\$ 39,316,251
Cash and investments held by County Treasurer	689,016,474	1,235,026,489	1,924,042,963
Cash and investments held by trustee	54,569,540	0	54,569,540
Total	<u>\$ 756,643,345</u>	<u>\$ 1,261,285,409</u>	<u>\$ 2,017,928,754</u>

### NOTE 7 – CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL

Arizona Revised Statutes require community colleges, school districts, and other local governments to deposit certain public monies with the County Treasurer. The Treasurer has a fiduciary responsibility to administer those and the County monies under his stewardship. The Treasurer invests, on a pool basis, all idle monies not specifically invested for a fund or program. In addition, the Treasurer determines the fair value of those pooled investments 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	\$ 1,897,102,577	1.68 – 7.25%	Up to 3 Years	\$ 1,903,443,735	\$ 1,903,443,735

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

Statement of net assets	
Assets	\$ 1,924,699,661
Liabilities	0
Net assets	<u>\$ 1,924,699,661</u>
Net assets held in trust for:	
Internal participants	\$ 740,120,699
External participants	1,184,578,962
Total net assets held in trust	<u>\$ 1,924,699,661</u>

## Notes to the Financial Statements (Continued)

Statement of changes in net assets	
Total additions	\$ 17,104,494,938
Total deductions	17,111,049,923
Net increase/(decrease)	(6,554,985)
Net assets held in trust:	
July 1, 2001	1,931,254,646
June 30, 2002	<u>\$ 1,924,699,661</u>

### NOTE 8 – RECEIVABLES

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate, including the applicable allowances for uncollectible accounts, are as follows:

GOVERNMENTAL FUNDS									
	GENERAL	TRANSPOR - TATION	FLOOD CONTROL	JAIL OPER- ATIONS	GENERAL OBLIGA- TION	LEASE- REVENUE	COUNTY IMPROVE- MENT	OTHER GOVERNMENTAL FUNDS	TOTAL
Receivables:									
Accrued interest	\$ 1,319,981	\$ 128,530	\$ 100,418	\$ 627,156	\$	\$ 541,372	\$ 317,840	\$ 516,323	\$ 3,551,620
Taxes	7,464,305		1,159,057		628,100			287,117	9,538,579
Special assessments								513,537	513,537
Total receivables	<u>\$ 8,784,286</u>	<u>\$ 128,530</u>	<u>\$ 1,259,475</u>	<u>\$ 627,156</u>	<u>\$ 628,100</u>	<u>\$ 541,372</u>	<u>\$ 317,840</u>	<u>\$ 1,316,977</u>	<u>\$ 13,603,736</u>

PROPRIETARY FUNDS						
	MEDICAL CENTER	MARICOPA HEALTH PLAN	ALTCS	OTHER ENTERPRISE FUNDS	INTERNAL SERVICE FUNDS	TOTAL
Receivables:						
Accounts	\$ 128,693,471	\$ 6,733,151	\$ 3,765,459	\$ 444,287	\$	\$ 139,636,368
Accrued interest		87,446	620,326	230,649	187,856	1,126,277
Gross receivables	128,693,471	6,820,597	4,385,785	674,936	187,856	140,762,645
Less: allowance for uncollectibles	(78,466,811)					(78,466,811)
Net total receivables	<u>\$ 50,226,660</u>	<u>\$ 6,820,597</u>	<u>\$ 4,385,785</u>	<u>\$ 674,936</u>	<u>\$ 187,856</u>	<u>\$ 62,295,834</u>

### NOTE 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2002, of \$146,309,982, as reported on the Governmental Funds Balance Sheet, include \$55,063,482, \$19,237,581 and \$13,169,120 in state-shared revenues for sales taxes, vehicle license taxes and highway user taxes, respectively; \$16,225,622 in jail tax collected by the State but not received by the County; \$880,863 in rental car surcharge collected by the State but not received by the County; \$20,484,948 in various Federal and State grants; \$3,921,160 due from other governments for prisoner detention and police services; and \$15,702,126 due from cities and towns for Flood Control and Transportation intergovernmental agreements. The balance of \$1,625,080 is comprised of miscellaneous receivables from Federal, State and local governments.

# Notes to the Financial Statements (Continued)

## NOTE 10 – CAPITAL ASSETS

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

	BALANCE JULY 1, 2001 RESTATED	INCREASES	DECREASES	BALANCE JUNE 30, 2002
<b>Governmental activities:</b>				
Nondepreciable assets:				
Land	\$ 146,500,730	\$ 61,011,727	\$ 30,133,996	\$ 177,378,461
Construction in progress	181,165,660	240,229,290	56,339,031	365,055,919
Infrastructure	355,112,429	1,924,029		357,036,458
Total capital assets not being depreciated	<u>682,778,819</u>	<u>303,165,046</u>	<u>86,473,027</u>	<u>899,470,838</u>
Depreciable assets:				
Buildings	703,953,324	141,226,200	108,974,077	736,205,447
Machinery and equipment	191,079,151	40,961,715	73,642,598	158,398,268
Total	<u>895,032,475</u>	<u>182,187,915</u>	<u>182,616,675</u>	<u>894,603,715</u>
Less accumulated depreciation for:				
Buildings	150,989,400	15,725,987	2,107,778	164,607,609
Machinery and equipment	129,519,814	17,345,404	46,219,665	100,645,553
Total	<u>280,509,214</u>	<u>33,071,391</u>	<u>48,327,443</u>	<u>265,253,162</u>
Total capital assets being depreciated, net	<u>614,523,261</u>	<u>149,116,524</u>	<u>134,289,232</u>	<u>629,350,553</u>
Governmental activities capital assets, net	<u>\$ 1,297,302,080</u>	<u>\$ 452,281,570</u>	<u>\$ 220,762,259</u>	<u>\$ 1,528,821,391</u>
<b>Business-type activities:</b>				
Nondepreciable assets:				
Land	\$ 1,489,679	\$ 1,420,000	\$	\$ 2,909,679
Construction in progress	33,304,314	4,379,745	12,033,695	25,650,364
Total capital assets not being depreciated	<u>34,793,993</u>	<u>5,799,745</u>	<u>12,033,695</u>	<u>28,560,043</u>
Depreciable assets:				
Buildings	74,422,329	12,960,753	947,876	86,435,206
Machinery and equipment	84,172,394	16,810,460	1,608,530	99,374,324
Total	<u>158,594,723</u>	<u>29,771,213</u>	<u>2,556,406</u>	<u>185,809,530</u>
Less accumulated depreciation for:				
Buildings	35,469,983	3,482,309	31,644	38,920,648
Machinery and equipment	53,946,483	7,315,325	2,421,482	58,840,326
Total	<u>89,416,466</u>	<u>10,797,634</u>	<u>2,453,126</u>	<u>97,760,974</u>
Total capital assets being depreciated, net	<u>69,178,257</u>	<u>18,973,579</u>	<u>103,280</u>	<u>88,048,556</u>
Business-type activities capital assets, net	<u>\$ 103,972,250</u>	<u>\$ 24,773,324</u>	<u>\$ 12,136,975</u>	<u>\$ 116,608,599</u>

The July 1, 2001 governmental activities capital assets balances were restated due to the implementation of GASB Statement No. 34, the County capitalized its Department of Transportation infrastructure retroactively resulting in an adjustment to beginning balances of \$490,214,318 (\$355,112,429 was reported as infrastructure and the remaining \$135,101,889 was reported in construction in progress and land). In addition, the County restated the governmental activities beginning balances of land (increased \$28,331,911), buildings (decreased \$8,101,891), and machinery and equipment (decreased \$20,230,020) to correct prior year misclassifications. Furthermore, the County reclassified the prior year ending balances of improvements other than buildings for governmental activities (\$53,314,018) and business-type activities (\$3,288,729) to the beginning balances of buildings as these improvements were closely associated with specific buildings.

## Notes to the Financial Statements (Continued)

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Depreciation expense was charged to functions/programs as follows:

Government activities:	
General government	\$ 6,775,007
Public safety	11,364,854
Highways and streets	3,765,178
Health, welfare and sanitation	2,589,252
Culture and recreation	7,747,172
Education	113,534
Internal service funds	716,394
Total governmental activities depreciation expense	<u>\$ 33,071,391</u>
Business-type activities:	
Medical Center	\$ 10,541,914
Maricopa Health Plan	13,773
Arizona Long-Term Care System	99,966
Other	141,981
Total business-type activities depreciation expense	<u>\$ 10,797,634</u>

### NOTE 11 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2002, 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 the Administration Center and various County facilities.

#### Transportation Construction Projects

At June 30, 2002, the Maricopa County Transportation Department had contractual commitments of \$15,291,933 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, 2002, the Maricopa County Flood Control District had contractual commitments of \$39,418,000 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, 2002, Maricopa County had contractual commitments of \$175,940,472.

On November 5, 2002, at the general election, the voters approved an extension of the existing jail sales tax of 1/5 of one-cent for jail facilities and programs. The extension shall be levied beginning the month following the expiration of the previous tax as approved by the voters in 1998.

## Notes to the Financial Statements (Continued)

### Construction of Administration Center and various County facilities

At June 30, 2002, Maricopa County had contractual commitments of \$2,009,165 related to major capital projects financed by the Lease Revenue Bonds, Series 2001.

### NOTE 12 – LONG-TERM LIABILITIES

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

	BALANCE JULY 1, 2001, RESTATED	ADDITIONS	REDUCTIONS	BALANCE JUNE 30, 2002	DUE WITHIN ONE YEAR
<b>Governmental activities:</b>					
Bonds, loans, and other payables:					
General obligation bonds	\$ 79,595,000	\$ 20,165,000	\$ 41,390,000	\$ 58,370,000	\$ 18,855,000
Lease revenue bonds	104,355,000			104,355,000	12,796,244
Stadium District revenue bonds	28,658,512	58,225,000	28,658,512	58,225,000	1,000,000
Stadium District debt with governmental commitment	27,935,000		27,935,000		
Stadium District contractual obligations	13,888,888		6,000,000	7,888,888	
Special assessment debt with governmental commitment	589,431	60,670	191,124	458,977	64,608
Housing department bonds	81,862		16,937	64,925	14,114
Housing department loans	1,861,500		106,578	1,754,922	113,612
Certificates of participation payable	13,575,118		3,770,803	9,804,315	3,996,231
Capital leases	14,225,356	9,969,160	4,752,140	19,442,376	4,520,352
Total bonds, loans, and other payables	284,765,667	88,419,830	112,821,094	260,364,403	41,360,161
Plus: bond premium	6,247,470	3,541,257	542,279	9,246,448	
Total bonds, loans, and other payables	291,013,137	91,961,087	113,363,373	269,610,851	41,360,161
Other liabilities:					
Claims and judgements payable	131,306,682	2,046,804		133,353,486	14,714,000
Reported and incurred but not reported claims	40,708,931	14,253,527	12,490,995	42,471,463	12,243,524
Totals other liabilities	172,015,613	16,300,331	12,490,995	175,824,949	26,957,524
Governmental activities long-term liabilities	<u>\$ 463,028,750</u>	<u>\$ 108,261,418</u>	<u>\$ 125,854,368</u>	<u>\$ 445,435,800</u>	<u>\$ 68,317,685</u>
<b>Business-type Activities:</b>					
Bonds and other payables:					
Lease revenue bonds	\$ 20,500,000	\$	\$	\$ 20,500,000	\$ 2,513,756
Certificates of participation	11,824,853		56,334	11,768,519	828,151
Capital leases	229,159		229,159		
Installment purchase agreements	3,023,111		415,296	2,607,815	436,342
Total bonds and other payables	35,577,123		700,789	34,876,334	3,778,249
Other liabilities:					
Reported and incurred but not reported claims	55,947,174	44,923,718	50,644,879	50,226,013	50,226,013
Liability for closure and postclosure costs	8,214,121		96,981	8,117,140	3,655,934
Total other liabilities	64,161,295	44,923,718	50,741,860	58,343,153	53,881,947
Business-type activities long-term liabilities	<u>\$ 99,738,418</u>	<u>\$ 44,923,718</u>	<u>\$ 51,442,649</u>	<u>\$ 93,219,487</u>	<u>\$ 57,660,196</u>



## Notes to the Financial Statements (Continued)

The Stadium District revenue bonds and contractual obligations were restated at July 1, 2001, resulting in an increase in long-term liabilities of \$1,486,469 and \$13,888,888, respectively, due to the recalculation of the liability for variable rate debt and the inclusion of contractual obligations. In addition, compensated absences previously reported as a long-term liability is substantially paid within one year from fiscal year-end and is therefore reported as a current liability on the government-wide financial statement in accordance with GASB Statement No. 34.

Bonds and loans payable were as follows at June 30, 2002:

### General Obligation Bonds

General obligation bonds are direct obligations of the government. Prior to issuance, general obligation bonds 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, 2002
1986 Bond Issue Series D (1993)	\$ 25,575,000	4.6 – 4.7%	7-1-02/03	\$ 2,000,000
1992 Refunding Bond Issue First Series 1992	68,500,000	5.0%	7-1-02/03	950,000
Second Series 1992	67,500,000	6.25%	7-1-02/03	34,250,000
1994 Refunding Bond Issue 1994A Tax Exempt	9,220,000	5.2%	7-1-02	335,000
1995 Refunding Bond Issue	17,320,000	4.7%	7-1-02	670,000
2001 Refunding Bond Issue	20,165,000	4%	7-1-04	20,165,000
	<u>\$ 208,280,000</u>			<u>\$ 58,370,000</u>

Annual debt service requirements to maturity for general obligation bonds are as follows:

Year Ended June 30	GOVERNMENTAL ACTIVITIES	
	General Obligation Bonds	
	Principal	Interest
2003	\$ 18,855,000	\$ 2,634,209
2004	19,350,000	1,401,975
2005	20,165,000	403,300
Total	<u>\$ 58,370,000</u>	<u>\$ 4,439,484</u>

Refunded and Refinanced Obligations - On December 1, 2001, the County issued general obligation bonds of \$20,165,000 (par value) with an interest rate of 4% to current refund term bonds from the 1986 Bond Issue Series D (1993) with an interest rate of 4.875% and a par value of \$20,000,000. The term bonds would have matured on July 1, 2004, and were redeemed on January 1, 2002. The general obligation bonds were issued at a premium of \$425,280, and accrued interest of \$38,089. After paying issuance costs of \$102,780, the net proceeds were \$20,525,589. The net proceeds from the issuance of the general obligation bonds were used to current refund the term bonds redeemed on January 1, 2002.

As a result of the current refunding, the County reduced its total debt service requirements by \$714,372, which resulted in an economic gain (difference between the present value of the debt service payments on the old and new debt) of \$708,166.

Legal Debt Margin - County indebtedness pertaining to general obligation bonds may not exceed six percent of the value of the County's taxable property ascertained by the last assessment. However, with voter approval, the County may become indebted for an amount not to exceed 15 percent of such taxable property. At June 30, 2002, the County's net general obligation debt was \$57,596,083, (0.25% of taxable property), while the 6 percent limit was \$1,374,788,069 and the 15 percent limit was \$3,436,970,172.

## 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, 2002:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2002
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>

Annual debt service requirements to maturity for lease revenue bonds are as follows:

YEAR ENDED JUNE 30	GOVERNMENTAL ACTIVITIES			BUSINESS-TYPE ACTIVITIES		
	LEASE REVENUE BONDS					
	PRINCIPAL	INTEREST	TOTAL	PRINCIPAL	INTEREST	TOTAL
2003	\$ 12,796,244	\$ 5,021,803	\$ 17,818,047	\$ 2,513,756	\$ 986,507	\$ 3,500,263
2004	13,527,577	4,427,689	17,955,266	2,657,423	869,796	3,527,219
2005	4,830,979	3,976,498	8,807,477	949,021	781,162	1,730,183
2006	5,069,185	3,738,459	8,807,644	995,815	734,401	1,730,216
2007	5,336,644	3,477,122	8,813,766	1,048,356	683,063	1,731,419
2008 - 12	31,133,906	12,987,605	44,121,511	6,116,094	2,551,346	8,667,440
2013 - 16	31,660,465	3,565,836	35,226,301	6,219,535	700,490	6,920,025
Total	<u>\$104,355,000</u>	<u>\$ 37,195,012</u>	<u>\$ 141,550,012</u>	<u>\$20,500,000</u>	<u>\$ 7,306,765</u>	<u>\$ 27,806,765</u>

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

	GOVERNMENTAL ACTIVITIES
Construction in progress	\$ 64,903,229
	<u>\$ 64,903,229</u>

### Stadium District Revenue Bonds

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

## Notes to the Financial Statements (Continued)

The Stadium District had the following revenue bonds outstanding at June 30, 2002:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2002
Revenue Refunding Bonds, Series 2002	\$ 58,225,000	2.5 — 5.375%	6-1-03/19	\$ 58,225,000
	<u>\$ 58,225,000</u>			<u>\$ 58,225,000</u>

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

Year Ended June 30	GOVERNMENTAL ACTIVITIES	
	Stadium District Revenue Bonds	
	Principal	Interest
2003	\$ 1,000,000	\$ 2,937,094
2004	2,000,000	2,912,094
2005	2,490,000	2,862,094
2006	2,685,000	2,737,594
2007	2,820,000	2,603,344
2008 - 12	16,285,000	10,815,194
2013 - 17	20,920,000	6,185,013
2018 - 19	10,025,000	815,388
Total	<u>\$ 58,225,000</u>	<u>\$ 31,867,813</u>

Refunded and Refinanced Obligations - On June 5, 2002 the Stadium District issued \$58,225,000 (par value) of Revenue Refunding Bonds, Series 2002 dated June 1, 2002, with an average interest rate of 5.23%. The Stadium District revenue bonds were issued at a premium of \$3,115,977 and accrued interest of \$32,634. The proceeds were used to prepay and redeem the following obligations and fund debt service reserves.

1993 Peoria IGA - Net proceeds of \$20,071,107 were used to prepay the 1993 Peoria IGA. Under the terms of an Intergovernmental Agreement (IGA) dated June 1, 1993, among the Stadium District, the City of Peoria (Peoria), and the City of Peoria Municipal Sports Complex Authority (Peoria Authority), the Authority issued revenue bonds to construct the Peoria Sports Complex. The District was obligated to Peoria from car rental surcharge revenues sufficient to pay the debt service on the Authority bonds. The Authority's bonds were issued at taxable rates, with remaining interest ranging from 6.75% to 7.70% and the outstanding principal was \$18,375,000. All requirements under the IGA have been met and the liability has been removed from the government-wide financial statements.

1996 Mesa IGA - Net proceeds of \$8,522,524 were used to prepay the 1996 Mesa IGA. Under the terms of an IGA, dated April 1, 1996 between the Stadium District and the City of Mesa (Mesa), the Stadium District was obligated to make payments to Mesa based on the Stadium District's net revenue from the car rental surcharge. Mesa in turn used the revenue to pay debt service on bonds issued by the City of Mesa Municipal Development Corporation, the proceeds of which were used to construct the Hohokam Stadium. The City of Mesa Municipal Development Corporation bonds were issued at a variable interest rate and were remarketed on an annual basis. The outstanding principal was \$8,350,000. All requirements under the IGA have been met and the liability has been removed from the government-wide financial statements.

Second Subordinate Capital Appreciation Net Revenue Bonds - Net proceeds of \$7,838,344 were used to redeem and retire the outstanding principal and compound accreted value of the Stadium District's Second Subordinate Capital Appreciation Net Revenue Bonds, dated March 10, 1997. The interest rate on the bonds ranged from 6.26% to 8.77%. The bonds were called upon delivery of the 2002 Bonds, and the liability has been removed from the government-wide financial statements.

## Notes to the Financial Statements (Continued)

Senior Bonds - Net proceeds of \$20,958,595 were used to advance refund \$10,265,000 of outstanding Revenue Bonds Series 1993A Bonds (issued 1993) with interest rates of 5.1% - 5.5%, to advance refund \$1,375,000 of outstanding Revenue Bonds Series 1993B (issued 1993) with interest rates of 4.7% - 4.75%, and to advance refund \$8,565,000 of outstanding Revenue Bonds, Series 1996 Bonds (issued 1996) with interest rates of 5.0% - 5.75%. Net proceeds of \$20,958,595 (after payment of underwriting fees, insurance, and other issuance costs) plus an additional \$750,000 of Stadium District monies were used to purchase U.S. Government securities. The securities were deposited in an irrevocable trust with an escrow agent to provide for all future debt service payments on the refunded bonds until the refunded bonds are called (repaid by the trustee) on July 1, 2003 for the Series 1993A, July 1, 2002, and July 1, 2003 for the Series 1993B and July 1, 2006 for the Series 1996. As a result, the total \$20,205,000 refunded Series 1993A, Series 1993B and Series 1996 bonds are considered to be defeased and the liability for those bonds has been removed from the government-wide financial statements. Advance refunding the bonds was undertaken to reduce the Stadium District's total debt service payments by \$92,509 and provided an economic gain (difference between the present values of the debt service payments on the old and new debt) of \$66,672.

### Special Assessment Debt With Governmental Commitment

Special Assessments Bonds are 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.

Special Assessment Bonds currently outstanding for governmental activities are as follows:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2002
Fairview Lane	\$ 59,379	9.000%	1-1-03/06	\$ 7,532
Grand View Manor	274,888	9.000%	1-1-03/05	40,513
East Fairview Lane	60,657	9.000%	1-1-03/07	19,016
Queen Creek Water	301,960	4.875%	7-1-02/17	113,801
White Fence Farms	185,810	9.000%	1-1-03/07	49,722
104 <sup>th</sup> Place/University	83,236	9.000%	1-1-03/07	26,572
Central Avenue	301,905	9.000%	1-1-03/09	137,360
Billings Street	14,004	9.000%	1-1-03/08	3,791
Marquerite Drive	60,670	9.000%	7-1-02/11	60,670
	<u>\$ 1,342,509</u>			<u>\$ 458,977</u>

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

GOVERNMENTAL ACTIVITIES		
Special Assessment		
Year Ended June 30	Principal	Interest
2003	\$ 64,608	\$ 37,873
2004	41,983	31,103
2005	68,891	27,588
2006	77,568	21,652
2007	66,483	15,080
2008 - 12	101,029	26,289
2013 - 17	32,013	5,462
2018	6,402	156
Total	<u>\$ 458,977</u>	<u>\$ 165,203</u>

## Notes to the Financial Statements (Continued)

### Housing Department 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, 2002
AZ 9-6	\$ 369,787	3.875%	11-1-02/05	\$ 64,925

Annual debt service requirements to maturity for housing department bonds are as follows:

GOVERNMENTAL ACTIVITIES			
Housing Department Bonds			
Year Ended June 30	Principal	Interest	
2003	\$ 14,114	\$ 2,242	
2004	16,937	1,641	
2005	16,937	985	
2006	16,937	328	
Total	\$ 64,925	\$ 5,196	

### Housing Department Loans

Housing Department loans payable at June 30, 2002, consisted of the outstanding notes below. The Department sold notes to the Federal Financing Bank. These notes will be repaid through Federal government subsidies.

DESCRIPTION	AMOUNT OF NOTE	INTEREST RATE	MATURITY DATES	OUTSTANDING AT JUNE 30, 2002
AZ 9-9	\$ 3,112,494	6.60%	11-1-02/12	\$ 1,754,922
	\$ 3,112,494			\$ 1,754,922

Annual debt service requirements to maturity for housing department loans are as follows:

GOVERNMENTAL ACTIVITIES			
Housing Department Loans			
YEAR ENDED JUNE 30	PRINCIPAL	INTEREST	
2003	\$ 113,612	\$ 115,825	
2004	121,110	106,326	
2005	128,829	100,608	
2006	137,606	91,831	
2007	146,688	82,749	
2008 - 12	891,882	255,300	
2013	215,195	14,242	
TOTAL	\$ 1,754,922	\$ 766,881	

## Notes to the Financial Statements (Continued)

### 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 of and improvements to the Desert Vista Hospital and medical office facilities.

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 the 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, 2002:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2002
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	5.90 - 6.25%	6-1-03/11	1,726,834
1994 Certificates of Participation	30,000,000	6.00%	5-25-03/04	7,510,000
1993 Certificates of Participation	3,850,000	5.00 - 5.25%	6-01-03/08	790,000
	<u>\$ 48,625,000</u>			<u>\$ 21,572,834</u>

Annual debt service requirements to maturity for certificates of participation are as follows:

YEAR ENDED JUNE 30	GOVERNMENTAL ACTIVITIES		BUSINESS-TYPE ACTIVITIES	
	PRINCIPAL	INTEREST	PRINCIPAL	INTEREST
2003	\$ 3,996,231	\$ 584,496	\$ 828,151	\$ 635,039
2004	4,135,878	346,381	872,375	591,879
2005	226,117	100,004	878,534	545,988
2006	239,743	86,952	927,942	499,172
2007	254,056	73,025	975,350	449,266
2008 - 12	952,290	144,378	4,911,167	1,391,543
2013 - 16			2,375,000	330,010
TOTAL	<u>\$ 9,804,315</u>	<u>\$ 1,335,236</u>	<u>\$ 11,768,519</u>	<u>\$ 4,442,897</u>

## Notes to the Financial Statements (Continued)

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

	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES
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>\$ 35,265,570</u>	<u>\$ 13,359,430</u>

### Capital Leases

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

	GOVERNMENTAL ACTIVITIES
Building Improvements	\$ 5,810,820
Computer Systems and Equipment	6,274,300
Library Bookmobile	207,720
Medical Equipment	362,273
Printing Equipment	125,290
Radio System	9,458,005
Sheriff's Helicopters	2,040,000
Telephone Systems	294,092
Total Capital Assets	24,572,500
Accumulated Depreciation	(8,297,410)
Net Value of Leased Capital Assets	<u>\$ 16,275,090</u>

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

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2002.

YEAR ENDED JUNE 30	GOVERNMENTAL ACTIVITIES
2003	\$ 5,418,806
2004	4,958,982
2005	4,449,210
2006	2,536,192
2007	993,578
2008 - 12	3,951,792
Total minimum lease payments	<u>22,308,560</u>
Amount representing interest	<u>(2,866,184)</u>
Present value of net minimum lease payments	<u>\$ 19,442,376</u>

## Notes to the Financial Statements (Continued)

### 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 (Business-Type Activities), at a total purchase price of \$3,278,464.

	BUSINESS-TYPE ACTIVITIES
Medical Equipment	\$ 3,278,464
Total Capital Assets	3,278,464
Accumulated Depreciation	(744,349)
Net Value of Installment Purchase Capital Assets	<u>\$ 2,534,115</u>

The following schedule details debt service requirements to maturity for the County's installment purchase contracts payable at June 30, 2002.

YEAR ENDED JUNE 30	BUSINESS-TYPE ACTIVITIES
2003	\$ 555,306
2004	555,306
2005	555,306
2006	555,306
2007 - 2008	750,770
Total minimum payments	2,971,994
Amount representing interest	(364,179)
Present value of net minimum payments	<u>\$ 2,607,815</u>

### Funding Source for Governmental Activities Liabilities

#### Governmental Funds Liabilities

General obligation bonds

Lease revenue bonds

Stadium District revenue bonds

Stadium District contractual obligations

Special assessment debt with governmental commitment

Housing department bonds

Housing department loans

Certificates of participation payable

Capital leases

Claims and judgements payable

Reported and incurred but not reported claims

#### Funding Source

General Obligation Fund

Lease Revenue Fund

Stadium District Fund (Nonmajor Debt Service Fund)

Bank One Ballpark Operations Fund (Nonmajor Special Revenue Fund)

Special Assessment Fund (Nonmajor Special Revenue Fund)

Housing Department Fund (Nonmajor Special Revenue Fund)

Housing Department Fund (Nonmajor Special Revenue Fund)

General Fund

General Fund (97%), Nonmajor Special Revenue Funds (2%), Internal Service Funds (1%)

General Fund

Risk Management Fund and Employee Benefits Fund (Internal Service Funds)

### 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, 2002, there were three revenue bond issues outstanding, with an aggregate principal amount payable of \$124,235,000.



## Notes to the Financial Statements (Continued)

### Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2002, the County had no arbitrage liability.

### NOTE 13 – 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. Although closure and postclosure care costs will not be paid until near or after the date that the landfill stops accepting waste, the County reports a portion of these closure and postclosure care costs in each operating period even though actual payouts will not occur until the landfill is closed. These costs will be paid from the Solid Waste (Enterprise) Fund.

	CAVE CREEK	QUEEN CREEK	HASSAYAMPA PHASE 1	NEW RIVER	GILA	TRANSFER STATIONS	TOTAL
<b>CLOSURE COSTS</b>							
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	3,500,000	2,683,200	530,936	258,720		12,292,856
<b>WASTE FLOW (Cubic Yards)</b>							
Prior to fiscal year 2001-02	5,320,000	3,346,000	2,683,200	530,936	258,720		12,138,856
Fiscal year 2001-02	<u>0</u>	<u>67,874</u>	<u>0</u>	<u>0</u>	<u>0</u>		<u>67,874</u>
Total waste received	<u>5,320,000</u>	<u>3,413,874</u>	<u>2,683,200</u>	<u>530,936</u>	<u>258,720</u>		<u>12,206,730</u>
Capacity used	100.00%	97.54%	100.00%	100.00%	100.00%		99.30%
<b>ACCRUAL OF COSTS</b>							
Prior to fiscal year 2001-02	\$ 3,087,701	\$ 5,596,470	\$ 1,429,434	\$ 1,131,300	\$ 777,323	\$ 504,050	\$ 12,526,278
Fiscal year 2001-02	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
Total costs accrued at June 30, 2002	<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>
<b>REMAINING CAPACITY AND COSTS</b>							
Remaining life in years	0	1	0	0	0	0	1
Remaining capacity (cubic yards)	0	86,126	0	0	0	0	86,126
Remaining costs to accrue	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0	\$ 0

Accrued liabilities of \$12,526,278 have been reduced by \$4,409,138 for actual closure and postclosure care costs incurred. The accrued liability balance at June 30, 2002, for the Solid Waste Business-Type Activity includes \$8,117,140 for the remaining costs.

At June 30, 2002, 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 2002. 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:

## Notes to the Financial Statements (Continued)

YEAR ENDED	BUSINESS-TYPE ACTIVITIES		
	CLOSURE	POSTCLOSURE	TOTAL
2003	\$ 3,535,938	\$ 119,996	\$ 3,655,934
2004		169,175	169,175
2005		169,175	169,175
2006		169,175	169,175
2007		169,175	169,175
2008 - 12		845,875	845,875
2013 - 17		845,875	845,875
2018 - 22		845,875	845,875
2023 - 27		845,875	845,875
2028 - 32		351,827	351,827
2033		49,179	49,179
Total	\$ 3,535,938	\$ 4,581,202	\$ 8,117,140

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 14 – OPERATING LEASES

Operating Leases – The County’s operating leases are for office equipment, land and buildings. Rental expenses under the terms of these operating leases for governmental activities and business-type activities were \$15,990,245 and \$1,612,462, respectively, for the year ended June 30, 2002. These operating leases have remaining lease terms from one to nine 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, 2002, are as follows:

YEAR ENDED JUNE 30	GOVERNMENTAL ACTIVITIES	BUSINESS-TYPE ACTIVITIES
2003	\$ 10,476,338	\$ 510,230
2004	8,590,764	
2005	6,074,129	
2006	4,036,472	
2007	3,397,788	
2008 - 11	4,082,647	
Total minimum payments required	\$ 36,658,138	\$ 510,230

### NOTE 15 – RISK MANAGEMENT

#### Self Insurance

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

The County carries commercial insurance for general and automobile liability in excess of \$2,000,000 per occurrence and medical malpractice liability in excess of \$2,000,000 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 \$1,000,000 per occurrence.

## Notes to the Financial Statements (Continued)

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: incurred loss development, paid loss development, frequency/severity, incremental paid loss and the paid ALAE/paid loss development. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 4.69 percent annual rate of return on future investment income. Accrued actuarial liabilities at June 30, 2002, for each insurable area follows.

General liability	\$ 18,614,264
Automobile liability	418,926
Malpractice	11,668,861
Workers' compensation	10,580,506
Property reserve	327,036
Auto physical damage reserve	<u>67,786</u>
Total	<u>\$ 41,677,379</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
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
2001-02	40,569,044	8,410,852	(7,302,517)	41,677,379

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

The liability for dental and short-term disability claims is based on fiscal year 2002 actuarial reports and claims paid in fiscal years 1999 through 2002. Effective January 1, 1998, all employee medical benefits are provided through commercial insurance. The County is still liable for claims filed under the previous medical coverage. The liability for medical is based on the 1997 actuarial report minus the paid claims for medical. Accrued actuarial liabilities at June 30, 2002, for each insurable area follow:

Employee medical	\$ 52,859
Employee dental	487,764
Short-term disability	<u>253,461</u>
Total	<u>\$ 794,084</u>

Changes in the unpaid claims liabilities reported in the Employee Benefit Fund follows:

YEAR	BALANCE JULY 1	CURRENT-YEAR CLAIMS AND CHANGES IN ESTIMATE	CLAIM PAYMENTS	BALANCE JUNE 30
1999-00	\$ 176,119	\$ 696,724	\$ (703,676)	\$ 169,167
2000-01	169,167	924,104	(953,384)	139,887
2001-02	139,887	5,842,675	(5,188,478)	794,084

## Notes to the Financial Statements (Continued)

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### Other Claims

The County has exposure to the following claims areas carrying no commercial insurance:

Indigent Health Care Litigation - At June 30, 2002, there were lawsuits and claims pending against the County in the amount of \$172,501,621 for Indigent Health Care. The County has accrued a liability of \$51,750,486 in the government-wide financial statements for governmental activities (in Claims and Judgements Payable) in accordance with GASB Statement No. 10 - Accounting and Financial Reporting for Risk Financing and Related Insurance Issues. Claims are paid from the County General Fund. The County believes that the amounts accrued are reasonable based on previous claims history.

Environmental Claims - The County has estimated and recorded a probable liability of \$81,603,000 in the government-wide financial statements for governmental activities (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 \$98,497,000, which is contingent upon the extent to which additional environmental contamination is found. The County is researching historical records and performing investigations to identify the previous landowners and parties who are responsible for the environmental hazards.

The County also has outstanding claims pertaining to eminent domain cases and disputes regarding property taxes levied. At June 30, 2002, there was a possible liability of \$16.3 million for these cases. As these are considered possible losses only, no accrual is reported in the government-wide financial statements.

### Health Plans

The County operates four health plans that are accounted for in the Maricopa Health Plan, ALTCS and NON-AHCCCS Health Plans Funds to provide health care services to the plans' enrollees. The liability for reported and incurred but not reported claims of \$50,226,013 presented in the Statement of Net Assets for the Proprietary Funds represents the outstanding medical claims for health care services received by the plans' enrollees. The incurred but not reported portion of this liability was actuarially calculated.

## **NOTE 16 – 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, Investigators and Park Rangers) is an agent multiple-employer defined benefit pension plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona or one of its political subdivisions. The PSPRS, acting as a common investment and administrative agent, is governed by a five member board, known as The Fund Manager, and 181 local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 4.

## Notes to the Financial Statements (Continued)

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**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 23 local boards according to the provisions of Arizona Revised Statutes Title 38, Chapter 5, Article 6.

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

### **Financial Reports**

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

#### **ASRS**

3300 N. Central Ave.  
P.O. Box 33910  
Phoenix, AZ 85067-3910  
(602) 240-2000 or (800) 621-3778  
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, 2002, active ASRS members and the County were each required by statute to contribute at the actuarially determined rate of 2.49 percent (2.00 percent retirement and 0.49 percent long-term disability) of the members' annual covered payroll. The County's contributions to ASRS for the years ended June 30, 2002, 2001, and 2000 were \$11,046,104, \$10,836,327, and \$9,916,689, 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 -0- 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, 2002, 2001, and 2000 were \$2,350,549, \$2,451,845, and \$2,488,516, respectively, which were equal to the required contributions for the year.

**Agent Plans** - For the year ended June 30, 2002, active PSPRS (Maricopa County Sheriff) 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 3.51 percent. 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 5.05 percent. Active PSPRS (Maricopa County Park Rangers) 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 13.94 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 2.00 percent.

**Annual Pension Cost** - The County's pension cost for the two agent plans for the year ended June 30, 2002, and related information follow.

## Notes to the Financial Statements (Continued)

	PSPRS			CORP
	(Sheriff)	(Investigators)	(Park Rangers)	
Contribution rates:				
County	3.51%	5.05%	13.94%	2.00%
Plan members	7.65%	7.65%	7.65%	8.50%
Annual pension cost	\$1,028,902	\$28,371	\$64,913	\$704,556
Contributions made	\$1,028,902	\$28,371	\$64,913	\$704,556

The current-year annual required contributions for both the PSPRS (Sheriff and Investigators) and CORP were determined as part of their June 30, 2000, actuarial valuations using the entry-age actuarial cost method. PSPRS (Park Rangers) annual required contributions were determined as part of their June 30, 2001, actuarial valuation. The actuarial assumptions included (a) 9 percent investment rate of return and (b) projected salary increases ranging from 6.5 percent to 9.5 percent per year. Both (a) and (b) included an inflation component of 5.5 percent. The assumptions did not include cost-of-living adjustments. The actuarial value of assets was determined using techniques that smooth the effects of short-term volatility in the market value of investments over a 4-year period. The unfunded actuarial accrued liability is being amortized as a level percentage of projected payroll on an open basis. The remaining amortization period at June 30, 2000, was 20 years.

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

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
<u>Year Ended June 30, 2002</u>			
PSPRS (Sheriff)	\$ 1,028,902	100.0%	\$ 0
PSPRS (Investigators)	\$ 28,371	100.0%	\$ 0
PSPRS (Park Rangers)	\$ 64,913	100.0%	\$ 0
CORP	\$ 704,556	100.0%	\$ 0

Plan	Contributions Required and Contributions Made		Net Pension Obligation
	Annual Pension Cost (APC)	Percentage of APC Contributed	
<u>Year Ended June 30, 2001</u>			
PSPRS (Sheriff)	\$ 1,285,680	100.0%	\$ 0
PSPRS (Investigators)	\$ 57,762	100.0%	\$ 0
PSPRS (Park Rangers)	N/A	N/A	N/A
CORP	\$ 259,874	100.0%	\$ 0

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

# Notes to the Financial Statements (Continued)

## NOTE 17 – INTERFUND BALANCES AND ACTIVITY

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

Due To	Due From				Total Due To
	General Fund	Transportation	Medical Center	Nonmajor Governmental Funds	
General Fund	\$	\$	\$ 1,858,623	\$	\$ 1,858,623
Flood Control		110			110
Jail Operations			250,000		250,000
Medical Center	56,905,273				56,905,273
Nonmajor Governmental Funds	3,616,820			2,765	3,619,585
Internal Service Funds	1,556,050				1,556,050
Total Due From	<u>\$ 62,078,143</u>	<u>\$ 110</u>	<u>\$ 2,108,623</u>	<u>\$ 2,765</u>	<u>\$ 64,189,641</u>

The balance due to the General Fund of \$56,905,273 from the Medical Center resulted from a cash deficit that is not expected to be collected in the subsequent year. All remaining balances resulted from cash deficits in individual funds or cash transfers that had not occurred at June 30, 2002.

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

Transfers Out	Transfers In							Total Transfers Out
	General Fund	Jail Operations	General Obligation	Jail Construction	Medical Center	Nonmajor Governmental Funds	Nonmajor Enterprise Funds	
General Fund	\$	\$ 101,186,962	\$	\$	\$ 66,217,416	\$ 180,053	\$ 686,463	\$ 168,270,894
Transportation			344,392					344,392
Jail Operations				84,726,011				84,726,011
Medical Center			941,914					941,914
Maricopa Health Plan	17,293,718							17,293,718
ALTCS	22,668,340					4,051,036		26,719,376
Nonmajor Governmental Funds	644,128		172,475			15,244,820		16,061,423
Nonmajor Enterprise Funds			247,862					247,862
Total Transfers In	<u>\$ 40,606,186</u>	<u>\$ 101,186,962</u>	<u>\$ 1,706,643</u>	<u>\$ 84,726,011</u>	<u>\$ 66,217,416</u>	<u>\$ 15,424,873</u>	<u>\$ 4,737,499</u>	<u>\$ 314,605,590</u>

Transfers out of general capital assets:

Internal Service Funds	2,666,002
Total Transfers Out	<u>\$ 317,271,592</u>

In the fund financial statements, total transfers-in of \$314,605,590 are less than total transfers-out of \$317,271,592 because of the treatment of transfers of capital assets from the internal service funds. During the year existing capital assets with a book value of \$2,666,002, were transferred from the internal service funds to County-wide capital assets. The internal service funds reported a transfer-out for the net carrying value of the assets, however; there was no offsetting transfers-in reported as internal service funds capital assets are combined with County-wide capital assets on the government-wide financial statements.

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

In addition, in fiscal year 2002, the ALTCS Fund and Maricopa Health Plan Fund (enterprise funds) transferred fund balance in excess of reserve requirements to the General Fund for a total amount of \$39,962,058. The General Fund transferred the amount to the Medical Center (enterprise fund).

# Notes to the Financial Statements (Continued)

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

FUNDS	DUE FROM OTHER FUNDS	DUE TO OTHER FUNDS	TRANSFERS IN	TRANSFERS OUT
<b>MAJOR FUNDS</b>				
General Fund	\$ 62,078,143	\$ 1,858,623	\$ 40,606,186	\$ 168,270,894
Special Revenue				
Transportation	110			344,392
Flood Control		110		
Jail Operations		250,000	101,186,962	84,726,011
Debt Service				
General Obligation			1,706,643	
Capital Projects				
Jail Construction Fund			84,726,011	
Enterprise Funds				
Maricopa Health Plan				17,293,718
Medical Center	2,108,623	56,905,273	66,217,416	941,914
ALTCS				26,719,376
<b>NONMAJOR FUNDS</b>				
Special Revenue				
Accommodation Schools		265,943		
Adult Probation Grants				19,049
Animal Control		288,001		5,813
Bank One Ballpark Operations	2,409		6,000,000	647,239
CDBG Housing Trust		65,371		
Correctional Health Grants		13,022		
County Attorney Grants		707,039		
Human Services Grants		2,134,476		
Juvenile Court Grants			1,863	
Library				2,661
Parks and Recreation Grants			150,000	
Parks Donations			469,755	
Parks Enhancement			13,769	335,177
Parks Lake Pleasant				256,108
Parks Souvenir				13,769
Planning and Development				41,421
Public Defender Grants		85,261		
Public Defender Training		57,707		
Public Health				592,575
Public Health Pharmacy			28,303	32,617
Research and Reporting				1,050
Sheriff Grants				2,100,000
Stadium District	356	31		6,013,944
Debt Service				
Stadium District		356	6,013,944	
Capital Projects				
Bank One Ballpark Project Reserve			647,239	6,000,000
Intergovernmental Capital Projects			2,100,000	
Major League Stadium		2,378		
Enterprise Funds				
Non-AHCCCS Health Plans			4,737,499	
Solid Waste				247,862
Internal Service Funds				
Employee Benefits Trust				245,425
Equipment Services		605,818		
Sheriff Warehouse		950,232		
Telecommunications				2,420,577
Total	\$ 64,189,641	\$ 64,189,641	\$ 314,605,590	\$ 317,271,592
Transfer to general capital assets			2,666,002	
Total	\$ 64,189,641	\$ 64,189,641	\$ 317,271,592	\$ 317,271,592



## Notes to the Financial Statements (Continued)

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### NOTE 18 – 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, 2002, through disproportionate share settlements established by Laws 2001, Second Special Session, Chapter 5. AHCCCS was directed to distribute such settlements based on various qualifying criteria and allocation processes. Laws 2001 appropriated disproportionate share settlement amounts to be distributed to the hospitals for the year ended June 30, 2002. The Medical Center's share of the settlement for the year ended June 30, 2002, totaled \$45,895,500. However, Laws 2001, Second Special Session, Chapter 7, also mandated the reimbursement of the total settlement through the State Treasurer to the State General Fund.

### NOTE 19 – MEDICAL CENTER OPERATING REVENUE

Operating revenues:		
Gross patient service revenue	\$	487,699,115
Deductions from patient service revenues:		
Contractual and administrative adjustments		(93,689,038)
Cost containment system contractual adjustments		(119,196,066)
Net patient service revenues		<u>274,814,011</u>
Other operating revenues:		
Disproportionate share settlement		45,895,500
Charges for services		17,132,382
Other		1,887,175
Total other operating revenues		<u>64,915,057</u>
Deductions from other operating revenues:		
Disproportionate share reimbursements		(45,895,500)
Net other operating revenues		<u>19,019,557</u>
Total operating revenues	\$	<u>293,833,568</u>

**Financial Section**

**Required Supplementary Information**

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 267,067,433	\$ 267,067,433	\$ 268,320,391	\$ 1,252,958
Licenses and permits	375,000	375,000	415,821	40,821
Intergovernmental	447,958,379	440,716,989	431,826,951	(8,890,038)
Charges for services	16,047,611	18,151,862	23,072,200	4,920,338
Fines and forfeits	10,333,814	10,333,814	12,886,925	2,553,111
Miscellaneous	15,015,158	15,107,006	16,382,542	1,275,536
Total revenues	<u>756,797,395</u>	<u>751,752,104</u>	<u>752,904,830</u>	<u>1,152,726</u>
<b>EXPENDITURES</b>				
Current:				
General government	134,754,120	123,884,510	103,259,967	20,624,543
Public safety	224,916,663	230,344,520	228,487,529	1,856,991
Health, welfare and sanitation	223,756,400	255,146,356	243,782,728	11,363,628
Culture and recreation	1,728,747	1,704,912	1,589,168	115,744
Education	1,627,270	1,639,982	1,428,979	211,003
Capital outlay	25,086,786	25,953,156	12,340,857	13,612,299
Total expenditures	<u>611,869,986</u>	<u>638,673,436</u>	<u>590,889,228</u>	<u>47,784,208</u>
Excess of revenues over expenditures	<u>144,927,409</u>	<u>113,078,668</u>	<u>162,015,602</u>	<u>48,936,934</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	8,154,989	54,050,489	94,656,675	40,606,186
Operating transfers out	<u>(201,117,148)</u>	<u>(201,439,747)</u>	<u>(168,270,894)</u>	<u>33,168,853</u>
Total other financing sources (uses)	<u>(192,962,159)</u>	<u>(147,389,258)</u>	<u>(73,614,219)</u>	<u>73,775,039</u>
Net change in fund balances	(48,034,750)	(34,310,590)	88,401,383	122,711,973
Fund balance – beginning of period	48,034,750	48,034,750	164,951,389	116,916,639
Increase in reserve for inventory of supplies			796,585	796,585
Fund balance – ending of period	<u>\$</u>	<u>\$ 13,724,160</u>	<u>\$ 254,149,357</u>	<u>\$ 240,425,197</u>

The notes to the budgetary comparison schedules are an integral part of this statement.

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule by Department**  
**General Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>GENERAL GOVERNMENT</b>				
County Assessor	\$ 14,453,030	\$ 14,494,507	\$ 14,494,130	\$ 377
Board of Supervisors	1,692,299	1,655,299	1,469,019	186,280
Finance	2,060,231	2,019,061	1,859,183	159,878
Management and Budget	1,690,749	1,570,749	1,545,124	25,625
County Manager	1,455,275	1,424,020	1,253,247	170,773
Elections	6,069,510	6,069,510	5,937,614	131,896
Materials Management	1,362,142	1,383,197	1,383,197	0
Facilities Management	23,544,869	23,457,824	23,241,559	216,265
Internal Audit	994,722	987,222	967,483	19,739
Human Resources	4,831,005	4,784,758	4,416,912	367,846
Information Technology	5,423,007	5,268,513	5,157,517	110,996
Recorder	1,847,713	1,847,713	1,777,221	70,492
Treasurer	3,735,313	3,697,960	3,505,564	192,396
Call Center	1,281,308	1,301,396	1,262,477	38,919
General Government	89,065,041	79,701,870	47,085,929	32,615,941
Total General Government	159,506,214	149,663,599	115,356,176	34,307,423
<b>PUBLIC SAFETY</b>				
Adult Probation	12,134,273	12,094,117	12,092,574	1,543
Emergency Management	86,179	86,179	59,183	26,996
Clerk of Superior Court	19,968,254	20,327,115	20,147,061	180,054
County Attorney	41,383,644	42,277,719	41,508,570	769,149
Justice Courts	15,494,859	15,766,611	15,686,727	79,884
Constables	1,541,266	1,531,166	1,535,009	(3,843)
Juvenile Courts	10,956,082	10,917,573	10,599,540	318,033
Medical Examiner	3,693,196	3,752,627	3,540,973	211,654
Indigent Representation	39,476,011	42,353,001	42,352,974	27
Public Fiduciary	1,808,600	1,809,435	1,809,434	1
Superior Court	41,784,929	41,760,041	41,651,613	108,428
Sheriff	36,831,132	37,811,831	37,680,581	131,250
Total Public Safety	225,158,425	230,487,415	228,664,239	1,823,176
<b>HEALTH, WELFARE AND SANITATION</b>				
Human Services	1,307,854	1,307,854	1,307,799	55
Public Health	5,807,998	5,882,181	5,799,124	83,057
Animal Control	304,041	304,041	304,041	0
Environmental Services	763,915	783,013	783,013	0
Health Care Mandates	204,159,840	243,716,779	232,493,171	11,223,608
Medical Assistance Program	11,474,510	3,152,488	3,134,721	17,767
Total Health, Welfare and Sanitation	223,818,158	255,146,356	243,821,869	11,324,487
<b>CULTURE AND RECREATION</b>				
Parks and Recreation	1,749,747	1,725,912	1,611,708	114,204
<b>EDUCATION</b>				
Superintendent of Schools	1,637,442	1,650,154	1,435,236	214,918
Total General Fund Expenditures	\$ 611,869,986	\$ 638,673,436	\$ 590,889,228	\$ 47,784,208

The notes to the budgetary comparison schedules are an integral part of this statement.

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Transportation Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Licenses and permits	\$ 720,000	\$ 720,000	\$ 1,451,293	\$ 731,293
Intergovernmental	128,458,766	128,458,766	96,201,503	(32,257,263)
Charges for services	34,000	34,000		(34,000)
Miscellaneous	1,007,834	1,007,834	3,919,394	2,911,560
Total revenues	130,220,600	130,220,600	101,572,190	(28,648,410)
<u>EXPENDITURES</u>				
Current:				
Highways and streets	65,991,654	62,655,830	55,240,772	7,415,058
Capital outlay	38,154,128	41,489,952	36,495,606	4,994,346
Total expenditures	104,145,782	104,145,782	91,736,378	12,409,404
Excess (deficiency) of revenues over expenditures	26,074,818	26,074,818	9,835,812	(16,239,006)
<u>OTHER FINANCING USES</u>				
Operating transfers out	(2,014,028)	(2,014,028)	(344,392)	1,669,636
Total other financing uses	(2,014,028)	(2,014,028)	(344,392)	1,669,636
Net change in fund balances	24,060,790	24,060,790	9,491,420	(14,569,370)
Fund balance – beginning	7,000,306	7,000,306	21,592,123	14,591,817
Decrease in reserve for inventory of supplies			(29,822)	(29,822)
Fund balance – ending	\$ 31,061,096	\$ 31,061,096	\$ 31,053,721	\$ (7,375)

The notes to the budgetary comparison schedules are an integral part of this statement.

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Flood Control Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Taxes	\$ 45,476,283	\$ 45,476,283	\$ 44,775,297	\$ (700,986)
Licenses and permits	1,500,027	1,500,027	1,760,324	260,297
Intergovernmental	21,548,000	21,548,000	17,183,885	(4,364,115)
Miscellaneous	10,910,897	10,910,897	9,962,424	(948,473)
Total revenues	<u>79,435,207</u>	<u>79,435,207</u>	<u>73,681,930</u>	<u>(5,753,277)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	32,376,487	32,097,887	30,284,353	1,813,534
Capital outlay	<u>46,512,284</u>	<u>46,284,084</u>	<u>35,889,488</u>	<u>10,394,596</u>
Total expenditures	<u>78,888,771</u>	<u>78,381,971</u>	<u>66,173,841</u>	<u>12,208,130</u>
Excess of revenues over expenditures	<u>546,436</u>	<u>1,053,236</u>	<u>7,508,089</u>	<u>6,454,853</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	<u>(1,192,941)</u>	<u>(1,192,941)</u>		<u>1,192,941</u>
Total other financing uses	<u>(1,192,941)</u>	<u>(1,192,941)</u>		<u>1,192,941</u>
Net change in fund balances	(646,505)	(139,705)	7,508,089	7,647,794
Fund balance – beginning	12,794,939	12,794,939	11,413,501	(1,381,438)
Increase in reserve for inventory of supplies			1,400	1,400
Fund balance – ending	<u>\$ 12,148,434</u>	<u>\$ 12,655,234</u>	<u>\$ 18,922,990</u>	<u>\$ 6,267,756</u>

The notes to the budgetary comparison schedules are an integral part of this statement.

**Maricopa County**  
**Required Supplementary Information**  
**Budgetary Comparison Schedule**  
**Jail Operations Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET - POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 121,735,791	\$ 121,735,791	\$ 115,527,725	\$ (6,208,066)
Charges for services			16,170	16,170
Miscellaneous	100,000	100,000	5,350,778	5,250,778
Total revenues	<u>121,835,791</u>	<u>121,835,791</u>	<u>120,894,673</u>	<u>(941,118)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	124,021,099	125,925,897	120,655,352	5,270,545
Capital outlay	17,850,750	17,006,830	3,999,815	13,007,015
Total expenditures	<u>141,871,849</u>	<u>142,932,727</u>	<u>124,655,167</u>	<u>18,277,560</u>
Excess (deficiency) of revenues over expenditures	<u>(20,036,058)</u>	<u>(21,096,936)</u>	<u>(3,760,494)</u>	<u>17,336,442</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	101,186,962	102,908,502	101,186,962	(1,721,540)
Operating transfers out	<u>(84,726,011)</u>	<u>(84,726,011)</u>	<u>(84,726,011)</u>	
Total other financing sources (uses)	<u>16,460,951</u>	<u>18,182,491</u>	<u>16,460,951</u>	<u>(1,721,540)</u>
Net change in fund balances	(3,575,107)	(2,914,445)	12,700,457	15,614,902
Fund balance – beginning	9,757,372	9,757,372	14,456,478	4,699,106
Increase in reserve for inventory of supplies			69,701	69,701
Fund balance – ending	<u>\$ 6,182,265</u>	<u>\$ 6,842,927</u>	<u>\$ 27,226,636</u>	<u>\$ 20,383,709</u>

The notes to the budgetary comparison schedules are an integral part of this statement.

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

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**Note 1 Budgetary Basis of Accounting**

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 Fund, Special Revenue Funds, Debt Service Funds, and Capital Projects Funds. In accordance with GASB Statement No. 34 budgetary comparison schedules should be presented in the required supplementary information for only the General Fund and for each major Special Revenue Fund. Formal budget integration is not employed for the Proprietary Funds because effective budgetary control is alternatively achieved through capability of cost recovery. Budgeted amounts are reported as originally adopted and as amended by authorization from the Board of Supervisors. All budget adjustments 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. With the exception of the General Fund, each fund includes only one department.

The County budget is prepared on a basis consistent with generally accepted accounting principles, except capital lease expenditures were not budgeted in the General Fund. In addition, General Fund indirect cost recoveries and disproportionate share settlement payments were budgeted activities but these activities were eliminated on the Statement of Revenues, Expenditures, and Changes in Fund Balances.

The following schedule reconciles the excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances to the budgetary comparison schedules.

	<u>General Fund</u>
Excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances	\$ 206,195,128
Disproportionate share payment - expenditures	(45,895,500)
Indirect cost adjustment – expenditures	(8,154,989)
Capital lease expenditures	<u>9,870,963</u>
Excess of revenues over expenditures from the budgetary comparison schedules	<u>\$ 162,015,602</u>

**Note 2 Expenditures in Excess of Appropriations**

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

<u>Fund/Department</u>	<u>Excess</u>
General Fund:	
Constables	\$ 3,843



**Maricopa County**  
**Required Supplementary Information**  
**Schedule of Agent Retirement Plans' Funding Progress**  
For the Fiscal Year Ended June 30, 2002

**Public Safety Personnel Retirement System**

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<b>Sheriff</b>						
6/30/2001	\$178,057,321	\$142,393,234	\$ 35,664,087	125.0%	\$ 29,550,564	N/A
6/30/2000	\$164,612,412	\$131,971,723	\$ 32,640,689	124.7%	\$ 27,298,124	N/A
6/30/1999	\$145,193,704	\$119,873,021	\$ 25,320,683	121.1%	\$ 24,017,617	N/A

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<b>Investigators</b>						
6/30/2001	\$ 5,199,696	\$ 4,085,567	\$ 1,114,129	127.3%	\$ 680,240	N/A
6/30/2000	\$ 4,794,966	\$ 4,160,358	\$ 634,608	115.3%	\$ 814,382	N/A
6/30/1999	\$ 3,946,187	\$ 3,703,175	\$ 243,012	106.6%	\$ 694,447	N/A

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
<b>Park Rangers</b>						
6/30/2001	\$ 422,297	\$ 1,638,628	\$ (1,216,331)	26%	\$ 798,803	(152%)
6/30/2000	N/A	N/A	N/A	N/A	N/A	N/A
6/30/1999	N/A	N/A	N/A	N/A	N/A	N/A

**Corrections Officer Retirement Plan**

	(1)	(2)	(3)	(4)	(5)	(6)
Actuarial Valuation Date	Actuarial Value of Plan Assets	Actuarial Accrued Liability (AAL)	Funding (Liability) Excess (1)-(2)	Funded Ratio (1)/(2)	Annual Covered Payroll	Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
6/30/2001	\$ 104,240,051	\$ 75,812,237	\$ 28,427,814	137.5%	\$ 33,715,028	N/A
6/30/2000	\$ 98,511,990	\$ 67,900,521	\$ 30,611,469	145.1%	\$ 32,867,396	N/A
6/30/1999	\$ 84,036,931	\$ 62,186,176	\$ 21,850,755	135.1%	\$ 34,908,470	N/A

**Maricopa County**  
**Required Supplementary Information**  
**Modified Approach for Infrastructure Assets**  
For the Fiscal Year Ended June 30, 2002

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Condition Rating of Maricopa County  
Roadway System

Percentage of Lane Miles in Very Good or Excellent Condition (71-100)

	FY 2002	FY 2001	FY 2000
Roadway System	95%	94%	92%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2002	FY 2001	FY 2000
Roadway System	2%	1%	1%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2002
Estimated	\$ 7,830,421
Actual	\$ 8,325,362

The condition of road pavement is measured using the MCDOT Road Management System (RMS), which is based on weighted averages of nine distress factors of the pavement surface. The RMS system uses a measurement scale to evaluate the Pavement Condition Rating (PCR) ranging from zero for a failed pavement to 100 for a pavement in perfect condition. The PCR index is used to classify roads in very good or excellent condition (71-100) good condition (55 -70), and substandard condition (less than 55). It is the County's policy to maintain at least 90% of the roadways at a very good or excellent condition level. No more than 5% should be in a substandard condition. Pavement condition assessments are determined annually for all arterial roads and approximately one-half of the local roads are inspected annually.

Condition Rating of Maricopa County  
Bridge System

Percentage of Bridges with a Sufficiency Rating >= 70

	FY 2002	FY 2001	FY 2000
Bridge System	97%	99%	97%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2002	FY 2001	FY 2000
Bridge System	1%	1%	2%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2002
Estimated	\$ 200,000
Actual	\$ 610,381

The condition of the County's bridges is determined using the MCDOT bridge inspection program that follows federal mandates and regulations. The bridge sufficiency rating, which is a weighted average of an assessment of the ability of individual components to meet necessary performance requirements, uses a numerical condition scale ranging from 0 to 100. It is the County's policy that 90% of bridges will have a rating of >=70 and no more than 3% of bridges will have a rating of <50. All bridges are inspected every two years (approximately one-half of the bridges are inspected annually).

The Comparison of Estimated to Actual Maintenance/Preservation cost for both the Roadway System and the Bridge System is available for only fiscal year 2002, therefore the five reporting periods of historical data are not shown.

**Financial Section**

**Other Supplementary Information**

**Maricopa County**  
**Other Supplementary Information**  
**Budgetary Comparison Schedule**  
**General Obligation Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 20,473,939	\$ 20,473,939	\$ 20,250,715	\$ (223,224)
Miscellaneous	400,000	400,000	536,705	136,705
Total revenues	<u>20,873,939</u>	<u>20,873,939</u>	<u>20,787,420</u>	<u>(86,519)</u>
<b>EXPENDITURES</b>				
Principal	18,855,000	18,855,000	18,855,000	
Interest	3,305,035	3,305,035	2,800,552	504,483
Other			64,594	(64,594)
Total expenditures	<u>22,160,035</u>	<u>22,160,035</u>	<u>21,720,146</u>	<u>439,889</u>
Deficiency of revenues under expenditures	<u>(1,286,096)</u>	<u>(1,286,096)</u>	<u>(932,726)</u>	<u>353,370</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	1,706,643	1,706,643	1,706,643	
Proceeds from bond issuance			20,165,000	20,165,000
Premium on refunding bonds			425,280	425,280
Payment to escrow agent			(20,590,280)	(20,590,280)
Total other financing sources (uses)	<u>1,706,643</u>	<u>1,706,643</u>	<u>1,706,643</u>	
Net change in fund balances	420,547	420,547	773,917	353,370
Fund balance – beginning	169,603	169,603		(169,603)
Fund balance – ending	<u>\$ 590,150</u>	<u>\$ 590,150</u>	<u>\$ 773,917</u>	<u>\$ 183,767</u>

**Maricopa County**  
**Other Supplementary Information**  
**Budgetary Comparison Schedule**  
**Lease Revenue Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous	\$ 5,107,546	\$ 5,107,546	\$ 5,363,800	\$ 256,254
Total revenues	<u>5,107,546</u>	<u>5,107,546</u>	<u>5,363,800</u>	<u>256,254</u>
<b>EXPENDITURES</b>				
Principal	12,796,244	12,796,244	12,796,244	
Interest	9,170,579	9,170,579	5,717,538	3,453,041
Total expenditures	<u>21,966,823</u>	<u>21,966,823</u>	<u>18,513,782</u>	<u>3,453,041</u>
Deficiency of revenues under expenditures	<u>(16,859,277)</u>	<u>(16,859,277)</u>	<u>(13,149,982)</u>	<u>3,709,295</u>
<b>OTHER FINANCING SOURCES</b>				
Operating transfers in	81,740,523	81,740,523		(81,740,523)
Total other financing sources	<u>81,740,523</u>	<u>81,740,523</u>		<u>(81,740,523)</u>
Net change in fund balances	64,881,246	64,881,246	(13,149,982)	(78,031,228)
Fund balance – beginning	124,270,197	124,270,197	123,383,762	(86,435)
Fund balance – ending	<u>\$ 189,151,443</u>	<u>\$ 189,151,443</u>	<u>\$ 110,233,780</u>	<u>\$ (78,917,663)</u>

**Maricopa County**  
**Other Supplementary Information**  
**Budgetary Comparison Schedule**  
**Jail Construction Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Taxes	\$	\$	\$	\$
Miscellaneous				
Total revenues				
<u>EXPENDITURES</u>				
Capital outlay	232,997,678	232,968,543	154,960,736	78,007,807
Total expenditures	232,997,678	232,968,543	154,960,736	78,007,807
Deficiency of revenues under expenditures	(232,997,678)	(232,968,543)	(154,960,736)	78,007,807
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in	84,726,011	84,726,011	84,726,011	
Total other financing sources	84,726,011	84,726,011	84,726,011	
Net change in fund balances	(148,271,667)	(148,242,532)	(70,234,725)	78,007,807
Fund balance – beginning	148,271,667	148,271,667	153,426,528	5,154,861
Fund balance – ending	\$	\$ 29,135	\$ 83,191,803	\$ 83,162,668

**Maricopa County**  
**Other Supplementary Information**  
**Budgetary Comparison Schedule**  
**County Improvement Fund - Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 2,325,487	\$ 2,325,487	\$ 2,540,022	\$ 214,535
Total revenues	<u>2,325,487</u>	<u>2,325,487</u>	<u>2,540,022</u>	<u>214,535</u>
<u>EXPENDITURES</u>				
Capital outlay	<u>66,003,562</u>	<u>65,103,562</u>	<u>25,651,703</u>	<u>39,451,859</u>
Total expenditures	<u>66,003,562</u>	<u>65,103,562</u>	<u>25,651,703</u>	<u>39,451,859</u>
Deficiency of revenues under expenditures	<u>(63,678,075)</u>	<u>(62,778,075)</u>	<u>(23,111,681)</u>	<u>39,666,394</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in		2,100,000		(2,100,000)
Total other financing sources		<u>2,100,000</u>		<u>(2,100,000)</u>
Net change in fund balances	(63,678,075)	(60,678,075)	(23,111,681)	37,566,394
Fund balance – beginning	<u>93,397,011</u>	<u>93,397,011</u>	<u>78,417,432</u>	<u>(14,979,579)</u>
Fund balance – ending	<u>\$ 29,718,936</u>	<u>\$ 32,718,936</u>	<u>\$ 55,305,751</u>	<u>\$ 22,586,815</u>

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
<b>GENERAL GOVERNMENT</b>				
CIP Program Reserve	\$ 6,245,162	\$ 5,021,162	\$ 0	\$ 5,021,162
Clerk of Court Service Center	0	0	(5,188)	5,188
Environmental Services New or Expanded Facility	3,400,000	3,400,000	0	3,400,000
Facilities Management Building	0	224,000	213,916	10,084
Medical Examiner Facility (Forensic Sciences Ctr)	9,548,200	14,548,200	13,429,400	1,118,800
New Public Services Building	26,037,000	26,037,000	5,309,178	20,727,822
New Public Services Building Parking	10,503,200	6,503,200	6,258,878	244,322
Public Health Facility	3,500,000	3,500,000	67,143	3,432,857
Security Building (ADA Improvements)	170,000	170,000	2,295	167,705
Southeast Regional Property Acquisitions	10,000,000	10,000,000	11,000	9,989,000
Total General Government	\$ 69,403,562	\$ 69,403,562	\$ 25,286,622	\$ 44,116,940
<b>CRIMINAL JUSTICE FACILITIES</b>				
4th Avenue Jail	\$ 48,747,756	\$ 48,747,756	\$ 33,023,210	\$ 15,724,546
Detention Fund Project Contingency	10,000,000	10,000,000	0	10,000,000
Facility Replacement/Relocations	1,015,578	1,015,578	571,303	444,275
FMD Maintenance Facility	2,429,485	2,429,485	103,498	2,325,987
Jackson Street Garage	2,031,156	2,031,156	1,583,693	447,463
Juvenile Durango	37,801,678	37,801,678	23,523,468	14,278,210
Juvenile Mesa	8,173,336	8,173,336	5,533,863	2,639,473
Lower Buckeye Jail	122,884,967	122,884,967	90,394,212	32,490,755
MCSO Training Facility	7,413,721	7,413,721	88,873	7,324,848
Southeast Courtroom Buildout	2,500,000	2,500,000	138,609	2,361,391
Total Criminal Justice Facilities	\$ 242,997,677	\$ 242,997,677	\$ 154,960,729	\$ 88,036,948
<b>PUBLIC SAFETY</b>				
ACDC ADMP Doubletree Ranch	\$ 0	\$ 50,000	\$ 89,659	\$ (39,659)
Adobe Dam ADMP	1,146,000	1,146,000	826,164	319,836
Aguila Mitigation	1,377,000	1,012,000	758,506	253,494
Alma School Drain	120,000	120,000	984	119,016
Bethany Home Outfall	1,089,000	2,097,000	1,937,381	159,619
Buckeye / Sun Valley ADMP	661,000	661,000	509,127	151,873
CIP CARs	110,000	110,000	0	110,000
City of Scottsdale	0	709,000	747,919	(38,919)
Dam Assessment	1,516,000	1,886,000	1,185,988	700,012
Debt Operations Fund on Hold	1,784,784	0	0	0
Downtown Chandler Drainage	1,718,000	2,057,000	2,012,447	44,553
Durango ADMP	2,343,000	343,000	208,813	134,187
East Mesa ADMP	8,315,000	7,473,000	4,489,608	2,983,392
EMF Mitigation	3,376,000	7,901,000	6,613,961	1,287,039
Fountain Hills ADMP	0	16,000	9,367	6,633
Gilbert / Chandler ADMP	0	462,000	360,925	101,075
Glendale / Peoria ADMP	296,000	633,000	623,508	9,492
Greenway / Parkway Channel	1,051,000	1,051,000	972,585	78,415
Higley ADMP	2,154,000	4,620,000	4,724,742	(104,742)
Laveen ADMP	11,613,000	4,532,000	3,750,154	781,846
North Peoria ADMP	238,000	318,000	313,202	4,798
Ortho Aerial Photography	157,000	398,000	441,617	(43,617)
Phoenix Rio Salado	8,486,000	10,890,000	8,725,597	2,164,403
Project Reserve	1,330,508	693,292	0	693,292



**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
PV, Scottsdale, Phoenix – PVSP	172,000	172,000	252	171,748
Queen Creek Channelization	1,033,000	700,000	60,975	639,025
Salt River Channel	301,000	301,000	2,152	298,848
Scatter Wash Channel	0	150,000	148,149	1,851
SE Phoenix Regional Basin	62,000	259,000	267,758	(8,758)
Skunk Creek	0	40,000	45,578	(5,578)
Skunk Creek / New River	507,000	507,000	357,825	149,175
Sossaman Channel	92,000	92,000	69,290	22,710
Spook Hill ADMP	463,000	488,000	489,849	(1,849)
Sunnycove Outfall R/W Acq	0	100,000	100,072	(72)
Town of Carefree	285,000	285,000	277,264	7,736
Town of Guadalupe	1,706,000	2,330,000	1,734,236	595,764
White Tanks ADMP	3,679,000	2,579,000	2,481,631	97,369
Wittman ADMP Update	765,000	765,000	595,982	169,018
Total Public Safety	\$ 57,946,292	\$ 57,946,292	\$ 45,933,267	\$ 12,013,025

HIGHWAYS AND STREETS

107 <sup>th</sup> Ave Rose Garden to Jomax	\$ 36,000	\$ 606,000	\$ 596,074	\$ 9,926
115 <sup>th</sup> Ave: MC 85 to McDowell	0	47,918	72,054	(24,136)
116 <sup>th</sup> Ave Bridge at Gila River	0	0	3,139	(3,139)
27 <sup>th</sup> Ave: Twin Peaks to New River	193,000	193,000	60,781	132,219
51 <sup>st</sup> Ave Bridge at Salt River	0	130,000	28,749	101,251
51 <sup>st</sup> Ave: GRIC Bdry to Baseline	0	190,000	155,647	34,353
51 <sup>st</sup> Ave: Broadway to Baseline	0	100,000	29,568	70,432
75 <sup>th</sup> Ave: MC 85 to Van Buren	35,000	85,000	39,551	45,449
83 <sup>rd</sup> Ave: Northern to Olive	0	75,000	77,747	(2,747)
87 <sup>th</sup> Ave Channel: Deer Valley Dr to Williams Rd	0	0	4,539	(4,539)
99 <sup>th</sup> Ave: McDowell to Glendale	0	560,000	305,861	254,139
Alma School Rd, North Bridge Grade Control Structure	1,000	111,000	12,702	98,298
Alma School Rd, McLellan to McKellips	5,000	380,000	38,937	341,063
AzTech Smart Corridors	0	110,000	121,986	(11,986)
Bartlett Lake Rd: Cave Creek to Horseshoe	35,000	125,000	154,702	(29,702)
Baseline Rd: 7 <sup>th</sup> Ave to 43 <sup>rd</sup> Ave	10,307,000	10,907,000	11,850,746	(943,746)
Bell Rd at RH Johnson	0	20,000	0	20,000
Bell Rd Traffic Mgmt Study	0	0	1,482	(1,482)
Bike Project McDowell Mountain Rd	0	0	26,533	(26,533)
Camelback Rd: Litchfield to El Mirage	0	160,000	162,598	(2,598)
Castle Hot Springs Rd (East)	0	10,000	6,461	3,539
Cave Creek Lone Mtn to Carefree Hwy	0	430,000	432,173	(2,173)
CDBG (CDAC) Assistance Program	300,000	300,000	300,000	0
Chandler Blvd: West of Gilbert Rd	0	615,000	622,586	(7,586)
Chandler Hts at Sanoki Wash	0	0	3,084	(3,084)
Deer Valley Rd Bridge @ New River	856,000	1,706,000	1,477,309	228,691
Dysart Rd at T-Bird	0	75,000	41,785	33,215
El Mirage: Beardsley to Loop 303	0	200,000	257,577	(57,577)
El Mirage: Bell to Beardsley	0	120,000	132,333	(12,333)
Ellsworth: Germann to Baseline	1,700,283	1,700,283	1,557,427	142,856
Ellsworth: University to McLellan	66,000	306,000	62,363	243,637
Estrella Interim Loop 303 (II)	4,084,000	1,529,000	1,664,877	(135,877)
Estrella Pkwy: Yuma to McDowell	0	1,063,000	909,573	153,427
Estrella Rdwy and Grade Separation	7,807,114	6,607,114	7,205,967	(598,853)
GDACS: Geodetic Densification & Cadastral Surveys	647,000	947,000	911,427	35,573
Geotechnical Services Annual On Call Contracts	0	10,000	1,526	8,474
Gilbert Rd: McDowell to Thomas	947,000	797,000	702,497	94,503
Gilbert Rd: Pecos to Williams Field	0	20,000	21,908	(1,908)
Gilbert Rd: Williams Field to Ray (IGA w/ Gilbert)	13,000	178,000	175,298	2,702

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
Grand Ave at Center St IGA w/ ADOT	0	123,934	123,934	0
Guadalupe Rd: Hawes to Meridian	0	0	92	(92)
Higley Rd Olney to Guadalupe	0	1,017,660	1,017,660	0
Indian School @ Agua Fria / Scour	241,700	41,700	8,330	33,370
Indian Springs Rd; Estrella to 123	0	0	201	(201)
Lake Pleasant Rd: Williams Rd to SR74	150,000	0	0	0
Loop 303: Intersection Improvements	1,380,000	1,380,000	630,853	749,147
Loop 303: Indian school to Clearview	1,977,000	1,677,000	1,255,717	421,283
Loop 303: Mc Hwy to Indian School	0	0	197,799	(197,799)
Loop 303: Mcowell to ¾ mi N of Thomas	1,219,000	919,000	1,127,032	(208,032)
M85 @ Agua Fria / Bridge Scour	5,000	25,000	104,761	(79,761)
MC 85 at Estrella Parkway	0	240,000	233,571	6,429
MC 85: Cotton Lane to Estrella Pkwy	0	100,000	133,360	(33,360)
MC85: 107 <sup>th</sup> Ave to 91 <sup>st</sup> Ave	70,000	70,000	0	70,000
MC85: 91 <sup>st</sup> Ave to 75 <sup>th</sup> Ave	70,000	70,000	0	70,000
MC85: Estrella Pkwy to Litchfield	0	214,561	11,510	203,051
McDowell Rd: Pima Fwy to Alma School	65,000	65,000	(235,956)	300,956
McKellips Rd Bridge @ Salt River	0	30,000	23,657	6,343
McQueen Rd: Queen Creek to Pecos	245,000	307,000	51,609	255,391
Meridian Rd: Southern to University	0	50,000	49,065	935
New River Road Bridge At New River	0	10,000	8,923	1,077
Northern Ave 95 <sup>th</sup> Ave to 71 <sup>st</sup> Ave	1,539,320	2,149,320	1,804,198	345,122
Ocotilla: EOM to Palo Verde	48,000	106,000	111,741	(5,741)
Ocotillo Rd: Basha to Arizona Ave	100,000	100,000	1,622	98,378
Old US 80 @ Hassayampa / Scour	5,000	93,500	98,251	(4,751)
Operations Funds (OMB set aside)	1,165,323	1,165,323	0	1,165,323
PM10 Program Reimbursements	0	170,000	138,846	31,154
PM10 Roads (Ph 2) in NE Area (grp 1)	925,000	175,000	172,567	2,433
PM10 Roads (Ph 2) in NE Area (grp 2)	1,060,000	360,000	198,087	161,913
PM10 Roads (Ph 2) in NE Area (grp 3)	1,724,967	444,967	171,083	273,884
PM10 Roads (Ph 2) in NW Area (grp 1)	1,320,493	320,493	139,548	180,945
PM10 Roads (Ph 2) in NW Area (grp 2)	1,741,677	291,677	198,989	92,688
PM10 Roads (Ph 2) in NW Area (grp 2)	0	0	2,735	(2,735)
PM10 Roads (Ph 2) in SE Area	804,000	354,000	277,315	76,685
PM10 Roads (Ph 2) in SW Area	1,145,000	345,000	225,600	119,400
PM10 Roads (Ph 3) in NE Area	222,677	322,677	218,442	104,235
PM10 Roads (Ph 3) in NE Area	162,865	327,865	194,807	133,058
PM10 Roads (Ph 3) in SE Area	195,000	435,000	279,475	155,525
PM10 Roads (Ph 3) in SW Area	100,000	370,000	264,950	105,050
PM10 Roads in SE Mesa # 1AA	215,000	540,000	1,255,290	(715,290)
PM10 Roads in SE Mesa #1AB	106,000	356,000	50,114	305,886
PM10 Roads in SE Valley	211,228	511,228	93,235	417,993
PM10 Roads in West Valley	246,000	406,000	375,959	30,041
Power Rd Bridge @ Queen Creek Wash	1,155,000	830,000	318,104	511,896
Power Rd: Guadalupe to Baseline	0	20,000	15,506	4,494
Preliminary Engineering Contracts (CARs, PARs, DCRs)	300,000	150,000	86,806	63,194
Previous Years Projects; backcharges includes consultant fees, utility relocations, R/W, Construction	350,000	129,082	(35,542)	164,624
Project Reserves Account	2,715,000	46,609	0	46,609
Property Management on Prior Years CIP Projects	50,000	50,000	0	50,000
Queen Creek Rd Culvert at Eastern Canal	49,000	49,000	39,585	9,415
Queen Creek Rd: Arizona Ave to McQueen	0	20,000	6,967	13,033
R.O.W. Delineation Services, Consultant On Call Contracts	50,000	50,000	0	50,000
R.O.W. In Fill on Road Inventory System	443,000	2,843,000	2,961,966	(118,966)
Real Estate Appraisal Services; Annual On Call Contracts	0	10,000	0	10,000
Riggs Rd: I-10 to Price	0	20,000	22,463	(2,463)
Signal Modernization	750,000	750,000	215,636	534,364
Southern Ave at 27 <sup>th</sup> Ave	0	20,000	19,138	862

**Maricopa County**  
**Schedule of Capital Projects – Budget and Actual**  
**All Capital Improvement Projects (Continued)**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET
	ORIGINAL	FINAL		
SRP Agreement for Road Repairs	0	1,355,000	1,040,775	314,225
TAB Opportunities	1,000,000	550,000	0	550,000
Thomas Rd 99 <sup>th</sup> Ave to 91 <sup>st</sup> Ave	0	1,948,000	1,948,000	0
Unallocated Force Account	3,513,000	163,000	67,601	95,399
Upgrade Traffic Signals, 4 loc's; 2 @ Ellsworth 2 @ Olive	0	450,000	448,073	1,927
Val Vista Dr: Riggs to ½ mi south	85,000	85,000	2,985	82,015
Val Vista Dr: IGA with Mesa (New)	0	150,736	145,916	4,820
Williams Field @ Higley	0	110,000	32,990	77,010
Williams Field Rd: Gilbert to Lindsay	65,000	120,000	103,294	16,706
Total Highways and Streets	\$ 56,017,647	\$ 56,017,647	\$ 48,684,802	\$ 7,332,845

**MARICOPA INTEGRATED HEALTH SYSTEM**

Comprehensive Health Care Clinic 3 <sup>rd</sup> /4 <sup>th</sup> Floor Buildouts	\$ 11,330,000	\$ 11,330,000	\$ 11,588,068	\$ (258,068)
Maricopa Medical Center First Floor Reconfigure	0	0	17,628	(17,628)
Environmental Improvements	1,000,000	1,000,000	327,374	672,626
Warehouse Buildout	900,000	900,000	813,517	86,483
Glendale Dialysis	200,000	200,000	492,408	(292,408)
Electrical Project	850,000	850,000	991,187	(141,187)
Asbestos Abatement	1,000,000	1,000,000	292,094	707,906
Design Fees for ER and New Tower	750,000	750,000	0	750,000
South Central Renovation	650,000	650,000	5,127	644,873
Security Control and Access	350,000	350,000	326,854	23,146
FHC Improvements	475,000	475,000	101,549	373,451
Total Maricopa Integrated Health System	\$ 17,505,000	\$ 17,505,000	\$ 14,955,806	\$ 2,549,194

**Financial Section**

**Combining and Individual Fund  
Statements and Schedules  
Nonmajor Governmental Funds**

# Maricopa County

## Listing of Nonmajor Governmental Funds

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### Special Revenue Funds

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

**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.

**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).

**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.

**Animal Control Donations** — Contributions accounts for activities that are financed through donations by citizens or groups.

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

**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.

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

**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.

## Maricopa County

### Listing of Nonmajor Governmental Funds (Continued)

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**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.

**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.

**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.

**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.

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

**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.

## Maricopa County

### Listing of Nonmajor Governmental Funds (Continued)

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**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.

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

**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 Donations** — Contributions accounts for activities that are financed through donations by citizens or groups.

**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 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.

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

**Parks Spur 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.

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

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

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

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

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

**Public Health** — 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.

**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.

# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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**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.

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

**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.

**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.

**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.



# Maricopa County

## Listing of Nonmajor Governmental Funds (Continued)

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### Debt Service Funds

**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.

### Capital Projects Funds

**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.

**Bond Funds** — Bond Funds account for capital projects financed by the issuance of special assessment bonds.

**Intergovernmental Capital Projects** — Intergovernmental Capital Projects account for capital project spending predominantly funded from General Fund revenues.

**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.

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds**  
June 30, 2002

	SPECIAL REVENUE FUNDS				
	ACCOMMODATION SCHOOLS	ADULT PROBATION GRANTS	ADULT PROBATION SERVICES	ANIMAL CONTROL	ANIMAL CONTROL DONATIONS
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$ 2,720	\$
Cash and investments held by County Treasurer		2,740,914	3,350,436	1,465	553,568
Receivables:					
Taxes					
Accrued interest		13,768	17,713		3,194
Special assessments					
Due from other funds					
Due from other governmental units		566,050		21,043	
Inventories				74,415	
Miscellaneous					
Cash and investments held by trustee - restricted					
<b>Total assets</b>	<b>\$</b>	<b>\$ 3,320,732</b>	<b>\$ 3,368,149</b>	<b>\$ 99,643</b>	<b>\$ 556,762</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$	\$ 312,162	\$ 14,649	\$ 244,251	\$
Employee compensation		511,583	123,081	78,651	
Accrued liabilities				3,888	
Due to other funds	265,943			288,001	
Due to other governmental units					
Interest payable				2,097	
Special assessment debt with governmental commitment					
Deferred revenue		2,537,408			
<b>Total liabilities</b>	<b>265,943</b>	<b>3,361,153</b>	<b>137,730</b>	<b>616,888</b>	
Fund balances:					
Reserved for inventories				74,415	
Reserved for debt service					
Unreserved	(265,943)	(40,421)	3,230,419	(591,660)	556,762
<b>Total fund balances</b>	<b>(265,943)</b>	<b>(40,421)</b>	<b>3,230,419</b>	<b>(517,245)</b>	<b>556,762</b>
<b>Total liabilities and fund balances</b>	<b>\$</b>	<b>\$ 3,320,732</b>	<b>\$ 3,368,149</b>	<b>\$ 99,643</b>	<b>\$ 556,762</b>

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

SPECIAL REVENUE FUNDS

BANK ONE BALLPARK OPERATIONS	CDBG HOUSING TRUST	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCEMENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT EDMS	CLERK OF COURT GRANTS
\$ 63,990	\$	\$	\$	\$	\$	\$
3,340,696		33,050	168,261	55,737	500,302	838,612
18,984			1,138		2,218	4,802
2,409	459,329					516,030
250,381						
\$ 3,676,460	\$ 459,329	\$ 33,050	\$ 169,399	\$ 55,737	\$ 502,520	\$ 1,359,444
\$ 3,875	\$ 383,055	\$	\$ 16,255	\$	\$ 91,688	\$ 64,609
2,458	10,903				7,784	29,088
6,347	65,371					
						1,689,637
12,680	459,329		16,255		99,472	1,783,334
3,663,780		33,050	153,144	55,737	403,048	(423,890)
3,663,780		33,050	153,144	55,737	403,048	(423,890)
\$ 3,676,460	\$ 459,329	\$ 33,050	\$ 169,399	\$ 55,737	\$ 502,520	\$ 1,359,444

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2002

	SPECIAL REVENUE FUNDS				
	CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY SPECIAL	COURT AUTOMATION
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$ 300	\$
Cash and investments held by County Treasurer	265,490			3,750,668	195,753
Receivables:					
Taxes					
Accrued interest	865			21,047	784
Special assessments					
Due from other funds					
Due from other governmental units		41,675	784,491	72,594	
Inventories					
Miscellaneous			92,210		
Cash and investments held by trustee - restricted					
<b>Total assets</b>	<b>\$ 266,355</b>	<b>\$ 41,675</b>	<b>\$ 876,701</b>	<b>\$ 3,844,609</b>	<b>\$ 196,537</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 428	\$	\$ 23,804	\$ 150,975	\$ 8,963
Employee compensation	27,225		58,710	48,782	2,890
Accrued liabilities					
Due to other funds		13,022	707,039		
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue		70,328	397,521	1,010,449	
<b>Total liabilities</b>	<b>27,653</b>	<b>83,350</b>	<b>1,187,074</b>	<b>1,210,206</b>	<b>11,853</b>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	238,702	(41,675)	(310,373)	2,634,403	184,684
<b>Total fund balances</b>	<b>238,702</b>	<b>(41,675)</b>	<b>(310,373)</b>	<b>2,634,403</b>	<b>184,684</b>
<b>Total liabilities and fund balances</b>	<b>\$ 266,355</b>	<b>\$ 41,675</b>	<b>\$ 876,701</b>	<b>\$ 3,844,609</b>	<b>\$ 196,537</b>

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

SPECIAL REVENUE FUNDS

DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	ENVIRON- MENTAL SERVICES	EXPEDITED CHILD SUPPORT	HOUSING DEPARTMENT
\$	\$	\$	\$	\$ 800	\$	\$ 1,011,821
494,920	284,986	400,004	385,158	5,944,508	248,268	
2,302	1,512	2,244	2,161	33,694	1,159	
				1,098,595		1,252,483
						171,263
<u>\$ 497,222</u>	<u>\$ 286,498</u>	<u>\$ 402,248</u>	<u>\$ 387,319</u>	<u>\$ 7,077,597</u>	<u>\$ 249,427</u>	<u>\$ 2,435,567</u>
\$ 80,346	\$	\$	\$ 1,507	\$ 83,256	\$ 6,335	\$ 723,020
15,296	2,278		8,883	219,007	6,984	
				336		
			376,929	956,151		19,125
95,642	2,278		387,319	1,258,750	13,319	742,145
401,580	284,220	402,248		5,818,847	236,108	1,693,422
401,580	284,220	402,248		5,818,847	236,108	1,693,422
<u>\$ 497,222</u>	<u>\$ 286,498</u>	<u>\$ 402,248</u>	<u>\$ 387,319</u>	<u>\$ 7,077,597</u>	<u>\$ 249,427</u>	<u>\$ 2,435,567</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2002

	SPECIAL REVENUE FUNDS				
	HUMAN SERVICES GRANTS	JUSTICE COURT ENHANCEMENT	JUSTICE COURT GRANTS	JUSTICE COURT JUDICIAL ENHANCEMENT	JUVENILE COURT GRANTS
<b>ASSETS</b>					
Cash in bank and on hand	\$ 29,840	\$	\$	\$	\$
Cash and investments held by County Treasurer		590,123	356,051	1,093,202	1,535,348
Receivables:					
Taxes					
Accrued interest		2,690	2,284	5,838	9,123
Special assessments					
Due from other funds					
Due from other governmental units	7,128,061		7,916		849,425
Inventories					
Miscellaneous					
Cash and investments held by trustee - restricted					
<b>Total assets</b>	<b>\$ 7,157,901</b>	<b>\$ 592,813</b>	<b>\$ 366,251</b>	<b>\$ 1,099,040</b>	<b>\$ 2,393,896</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 2,081,541	\$ 701	\$	\$	\$ 227,878
Employee compensation	181,394		3,425	1,814	208,740
Accrued liabilities	365				
Due to other funds	2,134,476				
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue	5,005,847		362,826		2,048,545
Total liabilities	9,403,623	701	366,251	1,814	2,485,163
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	(2,245,722)	592,112		1,097,226	(91,267)
Total fund balances	(2,245,722)	592,112		1,097,226	(91,267)
<b>Total liabilities and fund balances</b>	<b>\$ 7,157,901</b>	<b>\$ 592,813</b>	<b>\$ 366,251</b>	<b>\$ 1,099,040</b>	<b>\$ 2,393,896</b>

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

SPECIAL REVENUE FUNDS

JUVENILE PROBATION	JUVENILE RESTITUTION	LAW LIBRARY	LIBRARY	OLD COURT- HOUSE	PALO VERDE	PARKS & RECREATION GRANTS
\$	\$	\$	\$ 700	\$	\$	\$
766,058	13,749	183,772	7,540,754	8,458	156,035	290,161
3,757		731	287,117 43,670		875	1,628
			413,519			10,647
<u>\$ 769,815</u>	<u>\$ 13,749</u>	<u>\$ 184,503</u>	<u>\$ 8,285,760</u>	<u>\$ 8,458</u>	<u>\$ 156,910</u>	<u>\$ 302,436</u>
\$ 5,429 13,827	\$	\$ 57,647	\$ 983,213 106,374 172	\$	\$ 122 2,461	\$ 3,754
19,256		57,647	336,011 1,425,770		2,583	14,336 18,090
750,559	13,749	126,856	6,859,990	8,458	154,327	284,346
750,559	13,749	126,856	6,859,990	8,458	154,327	284,346
<u>\$ 769,815</u>	<u>\$ 13,749</u>	<u>\$ 184,503</u>	<u>\$ 8,285,760</u>	<u>\$ 8,458</u>	<u>\$ 156,910</u>	<u>\$ 302,436</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2002

	SPECIAL REVENUE FUNDS				
	PARKS DONATIONS	PARKS ENHANCEMENT	PARKS LAKE PLEASANT	PARKS SOUVENIR	PARKS SPUR CROSS RANCH
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$ 130	\$	\$ 80
Cash and investments held by					
County Treasurer	667,455	1,694,956	5,393,063	25,196	182,129
Receivables:					
Taxes					
Accrued interest	3,652	9,463	30,560		1,052
Special assessments					
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous					
Cash and investments held by trustee - restricted					
<b>Total assets</b>	<b>\$ 671,107</b>	<b>\$ 1,704,419</b>	<b>\$ 5,423,753</b>	<b>\$ 25,196</b>	<b>\$ 183,261</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$ 1,798	\$ 59,144	\$ 868,194	\$ 197	\$ 113,908
Employee compensation		33,545	9,253		2,831
Accrued liabilities			106		
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue					
<b>Total liabilities</b>	<b>1,798</b>	<b>92,689</b>	<b>877,553</b>	<b>197</b>	<b>116,739</b>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	669,309	1,611,730	4,546,200	24,999	66,522
<b>Total fund balances</b>	<b>669,309</b>	<b>1,611,730</b>	<b>4,546,200</b>	<b>24,999</b>	<b>66,522</b>
<b>Total liabilities and fund balances</b>	<b>\$ 671,107</b>	<b>\$ 1,704,419</b>	<b>\$ 5,423,753</b>	<b>\$ 25,196</b>	<b>\$ 183,261</b>

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



SPECIAL REVENUE FUNDS

PLANNING AND DEVELOP- MENT	PLANNING GRANTS	PROBATE PROGRAMS	PUBLIC DEFENDER GRANTS	PUBLIC DEFENDER TRAINING	PUBLIC HEALTH	PUBLIC HEALTH PHARMACY
\$	\$	\$	\$	\$	\$ 907	\$
8,955,998	325,883	160,590			562,128	1,367,404
51,091	1,594	754			4,987	6,556
			312,377		6,005,156	132,674
					1,520,076	
<u>\$ 9,007,089</u>	<u>\$ 327,477</u>	<u>\$ 161,344</u>	<u>\$ 312,377</u>	<u>\$</u>	<u>\$ 8,093,254</u>	<u>\$ 1,506,634</u>
\$ 177,938	\$	\$ 584	\$ 10,068	\$ 19,372	\$ 1,161,785	\$ 80,492
80,045	2,271	6,065	21,469	1,544	221,202	22,303
			85,261	57,707		
578,303			91,465		5,176,213	
836,286	2,271	6,649	208,263	78,623	6,559,200	102,795
					1,520,076	132,674
8,170,803	325,206	154,695	104,114	(78,623)	13,978	1,271,165
8,170,803	325,206	154,695	104,114	(78,623)	1,534,054	1,403,839
<u>\$ 9,007,089</u>	<u>\$ 327,477</u>	<u>\$ 161,344</u>	<u>\$ 312,377</u>	<u>\$</u>	<u>\$ 8,093,254</u>	<u>\$ 1,506,634</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2002

	SPECIAL REVENUE FUNDS			
	RECORDER'S SURCHARGE	RESEARCH AND REPORTING	RICO	SHERIFF DONATIONS
<b>ASSETS</b>				
Cash in bank and on hand	\$	\$	\$ 10,142,824	\$
Cash and investments held by				
County Treasurer	4,396,015	142,493		14,156
Receivables:				
Taxes				
Accrued interest	24,030			
Special assessments				
Due from other funds				
Due from other governmental units				
Inventories				
Miscellaneous				
Cash and investments held by trustee - restricted				
<b>Total assets</b>	<b>\$ 4,420,045</b>	<b>\$ 142,493</b>	<b>\$ 10,142,824</b>	<b>\$ 14,156</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 606,721	\$ 704	\$	\$ 511
Employee compensation	28,882	4,372		
Accrued liabilities			1,178,061	24
Due to other funds				
Due to other governmental units			8,964,763	
Interest payable				
Special assessment debt with governmental commitment				
Deferred revenue				
<b>Total liabilities</b>	<b>635,603</b>	<b>5,076</b>	<b>10,142,824</b>	<b>535</b>
Fund balances:				
Reserved for inventories				
Reserved for debt service				
Unreserved	3,784,442	137,417		13,621
<b>Total fund balances</b>	<b>3,784,442</b>	<b>137,417</b>		<b>13,621</b>
<b>Total liabilities and fund balances</b>	<b>\$ 4,420,045</b>	<b>\$ 142,493</b>	<b>\$ 10,142,824</b>	<b>\$ 14,156</b>

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

SPECIAL REVENUE FUNDS

SHERIFF GRANTS	SHERIFF INMATE HEALTH SERVICES	SHERIFF SPECIAL FUNDING	SMALL SCHOOLS SERVICE PROGRAM	SPORTS AUTHORITY	STADIUM DISTRICT	STREET LIGHTING
\$ 1,201,898	\$	\$	\$	\$ 139,518	\$	\$
17,375,249	111,711	921,934	451,109		2,161,489	1,864,757
95,835	627	8,370			12,490	10,461
1,006,739					356	
	2,566	418,198				
<u>\$ 19,679,721</u>	<u>\$ 114,904</u>	<u>\$ 1,348,502</u>	<u>\$ 451,109</u>	<u>\$ 139,518</u>	<u>\$ 2,174,335</u>	<u>\$ 1,875,218</u>
\$ 176,664	\$ 16,166	\$ 113,789	\$	\$ 12,339	\$	\$ 239,323
34,728		21,538				
217		22,499				
					31	
1,534,011						
<u>1,745,620</u>	<u>16,166</u>	<u>157,826</u>		<u>12,339</u>	<u>31</u>	<u>239,323</u>
17,934,101	98,738	1,190,676	451,109	127,179	2,174,304	1,635,895
<u>17,934,101</u>	<u>98,738</u>	<u>1,190,676</u>	<u>451,109</u>	<u>127,179</u>	<u>2,174,304</u>	<u>1,635,895</u>
<u>\$ 19,679,721</u>	<u>\$ 114,904</u>	<u>\$ 1,348,502</u>	<u>\$ 451,109</u>	<u>\$ 139,518</u>	<u>\$ 2,174,335</u>	<u>\$ 1,875,218</u>

(continued on next page)

**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2002

	SPECIAL REVENUE FUNDS			
	SUPERIOR	SUPERIOR	SUPERIOR	TAXPAYERS'
	COURT GRANTS	COURT JUDICIAL ENHANCEMENT	COURT SPECIAL	INFORMATION
<b>ASSETS</b>				
Cash in bank and on hand	\$	\$	\$	\$
Cash and investments held by				
County Treasurer	284,086	1,182,411	938,656	396,738
Receivables:				
Taxes				
Accrued interest	1,659	6,369	5,147	
Special assessments				
Due from other funds				
Due from other governmental units	13,690			
Inventories				
Miscellaneous				
Cash and investments held by trustee - restricted				
<b>Total assets</b>	<b>\$ 299,435</b>	<b>\$ 1,188,780</b>	<b>\$ 943,803</b>	<b>\$ 396,738</b>
<b>LIABILITIES AND FUND BALANCES</b>				
Liabilities:				
Vouchers payable	\$ 57,848	\$ 46,772	\$ 119,499	\$
Employee compensation	48,446		19,397	
Accrued liabilities				
Due to other funds				
Due to other governmental units			20,000	
Interest payable				
Special assessment debt with governmental commitment				
Deferred revenue	67,663			
<b>Total liabilities</b>	<b>173,957</b>	<b>46,772</b>	<b>158,896</b>	
Fund balances:				
Reserved for inventories				
Reserved for debt service				
Unreserved	125,478	1,142,008	784,907	396,738
<b>Total fund balances</b>	<b>125,478</b>	<b>1,142,008</b>	<b>784,907</b>	<b>396,738</b>
<b>Total liabilities and fund balances</b>	<b>\$ 299,435</b>	<b>\$ 1,188,780</b>	<b>\$ 943,803</b>	<b>\$ 396,738</b>

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

SPECIAL REVENUE FUNDS				DEBT SERVICE FUNDS		
UNORGANIZED TERRITORY TRANS- PORTATION	VICTIM LOCATION	WASTE TIRE PROGRAM	TOTAL	SPECIAL ASSESSMENT	STADIUM DISTRICT	TOTAL
\$	\$	\$	\$ 12,595,528	\$	\$	\$
312,447	92,329	3,255,854	89,322,743	268,046	356	268,402
			287,117			
		18,273	491,151		11,379	11,379
				513,537		513,537
			2,765			
		800,455	21,360,275		880,863	880,863
			1,727,165			
			934,618			
					6,296,912	6,296,912
<u>\$ 312,447</u>	<u>\$ 92,329</u>	<u>\$ 4,074,582</u>	<u>\$ 126,721,362</u>	<u>\$ 781,583</u>	<u>\$ 7,189,510</u>	<u>\$ 7,971,093</u>
\$ 252,283	\$	\$ 69,333	\$ 9,774,895	\$	\$ 118,402	\$ 118,402
	500	4,005	2,234,034			
			1,212,015			
			3,616,851		356	356
			8,984,763			
			2,097	21,718	32,634	54,352
				55,956		55,956
			22,272,768	508,470		508,470
<u>252,283</u>	<u>500</u>	<u>73,338</u>	<u>48,097,423</u>	<u>586,144</u>	<u>151,392</u>	<u>737,536</u>
			1,727,165			
60,164	91,829	4,001,244	76,896,774	195,439	7,038,118	7,233,557
60,164	91,829	4,001,244	78,623,939	195,439	7,038,118	7,233,557
<u>\$ 312,447</u>	<u>\$ 92,329</u>	<u>\$ 4,074,582</u>	<u>\$ 126,721,362</u>	<u>\$ 781,583</u>	<u>\$ 7,189,510</u>	<u>\$ 7,971,093</u>

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**Maricopa County**  
**Combining Balance Sheet**  
**Nonmajor Governmental Funds (Continued)**  
June 30, 2002

	CAPITAL PROJECTS FUNDS				TOTAL
	BANK ONE BALLPARK PROJECT RESERVE	BOND FUNDS	INTERGOV- ERNMENTAL CAPITAL PROJECTS	MAJOR LEAGUE STADIUM	
<b>ASSETS</b>					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by					
County Treasurer	552,887	271,057	565,099		1,389,043
Receivables:					
Taxes					
Accrued interest	9,051	1,521	3,170	51	13,793
Special assessments					
Due from other funds					
Due from other governmental units	10,608				10,608
Inventories					
Miscellaneous				230,868	230,868
Cash and investments held by trustee - restricted	5,548,544			41,665	5,590,209
<b>Total assets</b>	<b>\$ 6,121,090</b>	<b>\$ 272,578</b>	<b>\$ 568,269</b>	<b>\$ 272,584</b>	<b>\$ 7,234,521</b>
<b>LIABILITIES AND FUND BALANCES</b>					
Liabilities:					
Vouchers payable	\$	\$ 12,434	\$ 101,425	\$ 269,920	\$ 383,779
Employee compensation					
Accrued liabilities		450			450
Due to other funds				2,378	2,378
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Deferred revenue					
<b>Total liabilities</b>		<b>12,884</b>	<b>101,425</b>	<b>272,298</b>	<b>386,607</b>
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	6,121,090	259,694	466,844	286	6,847,914
<b>Total fund balances</b>	<b>6,121,090</b>	<b>259,694</b>	<b>466,844</b>	<b>286</b>	<b>6,847,914</b>
<b>Total liabilities and fund balances</b>	<b>\$ 6,121,090</b>	<b>\$ 272,578</b>	<b>\$ 568,269</b>	<b>\$ 272,584</b>	<b>\$ 7,234,521</b>

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

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TOTAL NONMAJOR GOVERNMENTAL FUNDS	
\$	12,595,528
	90,980,188
	287,117
	516,323
	513,537
	2,765
	22,251,746
	1,727,165
	1,165,486
	<u>11,887,121</u>
\$	<u>141,926,976</u>
\$	10,277,076
	2,234,034
	1,212,465
	3,619,585
	8,984,763
	56,449
	55,956
	<u>22,781,238</u>
	<u>49,221,566</u>
	1,727,165
	7,233,557
	<u>83,744,688</u>
	<u>92,705,410</u>
\$	<u>141,926,976</u>

**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds**  
For the Fiscal Year Ended June 30, 2002

	SPECIAL REVENUE FUNDS				
	ACCOMODATION SCHOOLS	ADULT PROBATION GRANTS	ADULT PROBATION SERVICES	ANIMAL CONTROL	ANIMAL CONTROL DONATIONS
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits				3,532,450	
Intergovernmental	8,782,370	30,714,784		1,895,140	
Charges for services	2,788,744	295,151	7,431,777	1,537,478	
Fines and forfeits			548,833	7,544	
Miscellaneous	48,658	23,895	138,752	677	244,926
Total revenues	<u>11,619,772</u>	<u>31,033,830</u>	<u>8,119,362</u>	<u>6,973,289</u>	<u>244,926</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety		31,495,202	9,047,593		
Health, welfare and sanitation				6,683,423	16,000
Culture and recreation					
Education	13,643,559				
Debt service:					
Principal					
Interest					
Other					
Capital outlay				42,258	
Total expenditures	<u>13,643,559</u>	<u>31,495,202</u>	<u>9,047,593</u>	<u>6,725,681</u>	<u>16,000</u>
Excess (deficiency) of revenues over expenditures	<u>(2,023,787)</u>	<u>(461,372)</u>	<u>(928,231)</u>	<u>247,608</u>	<u>228,926</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out		(19,049)		(5,813)	
Proceeds from bond issuance					
Premium on refunding bonds					
Payment to escrow agent					
Total other financing sources (uses)		<u>(19,049)</u>		<u>(5,813)</u>	
Net change in fund balances	(2,023,787)	(480,421)	(928,231)	241,795	228,926
Fund balances (deficit) at beginning of year, as restated	1,757,844	440,000	4,158,650	(811,926)	327,836
Increase (decrease) in reserve for inventories				52,886	
Fund balances (deficit) at end of year	<u>\$ (265,943)</u>	<u>\$ (40,421)</u>	<u>\$ 3,230,419</u>	<u>\$ (517,245)</u>	<u>\$ 556,762</u>

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



SPECIAL REVENUE FUNDS

BANK ONE BALLPARK OPERATIONS	CDBG HOUSING TRUST	CHILD SUPPORT AUTOMATION	CHILD SUPPORT ENHANCEMENT	CHILDREN'S ISSUES EDUCATION	CLERK OF COURT EDMS	CLERK OF COURT GRANTS
\$	\$	\$	\$	\$	\$	\$
	7,753,204		12,959			1,974,857
				41,197	541,421	
3,957,815		2,752	9,952	1,275	6,209	43,009
<u>3,957,815</u>	<u>7,753,204</u>	<u>2,752</u>	<u>22,911</u>	<u>42,472</u>	<u>547,630</u>	<u>2,017,866</u>
				3,400	144,582	2,449,756
2,093,539	7,760,204	58,935	131,818			
6,000,000						
<u>8,093,539</u>	<u>7,760,204</u>	<u>58,935</u>	<u>131,818</u>	<u>3,400</u>	<u>144,582</u>	<u>2,449,756</u>
(4,135,724)	(7,000)	(56,183)	(108,907)	39,072	403,048	(431,890)
6,000,000 (647,239)						
<u>5,352,761</u>						
1,217,037	(7,000)	(56,183)	(108,907)	39,072	403,048	(431,890)
2,446,743	7,000	89,233	262,051	16,665		8,000
<u>\$ 3,663,780</u>	<u>\$</u>	<u>\$ 33,050</u>	<u>\$ 153,144</u>	<u>\$ 55,737</u>	<u>\$ 403,048</u>	<u>\$ (423,890)</u>

(continued on next page)

**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2002

	SPECIAL REVENUE FUNDS				
	CONCILIATION COURT SPECIAL	CORRECTIONAL HEALTH GRANTS	COUNTY ATTORNEY GRANTS	COUNTY ATTORNEY SPECIAL	COURT AUTOMATION
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental		35,270	4,565,093	2,124,477	
Charges for services	1,392,091	33			676,416
Fines and forfeits				1,050,346	
Miscellaneous	11,679	378	10,206	223,378	2,964
Total revenues	<u>1,403,770</u>	<u>35,681</u>	<u>4,575,299</u>	<u>3,398,201</u>	<u>679,380</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety	1,585,734		4,944,117	3,765,995	617,540
Health, welfare and sanitation		77,356			
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other					
Capital outlay			14,555	171,819	7,303
Total expenditures	<u>1,585,734</u>	<u>77,356</u>	<u>4,958,672</u>	<u>3,937,814</u>	<u>624,843</u>
Excess (deficiency) of revenues over expenditures	<u>(181,964)</u>	<u>(41,675)</u>	<u>(383,373)</u>	<u>(539,613)</u>	<u>54,537</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					
Transfers out					
Proceeds from bond issuance					
Premium on refunding bonds					
Payment to escrow agent					
Total other financing sources (uses)					
Net change in fund balances	(181,964)	(41,675)	(383,373)	(539,613)	54,537
Fund balances (deficit) at beginning of year, as restated	420,666		73,000	3,174,016	130,147
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	<u>\$ 238,702</u>	<u>\$ (41,675)</u>	<u>\$ (310,373)</u>	<u>\$ 2,634,403</u>	<u>\$ 184,684</u>

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

SPECIAL REVENUE FUNDS

DOCUMENT RETRIEVAL	DOMESTIC RELATIONS EDUCATION	ECONOMIC DEVELOPMENT	EMERGENCY MANAGEMENT	ENVIRON- MENTAL SERVICES	EXPEDITED CHILD SUPPORT	HOUSING DEPARTMENT
\$	\$	\$	\$	\$	\$	\$
				11,685,574		
			539,777	2,549,700		12,429,209
1,018,702	159,276	75,047		475,212	366,334	1,219,658
				630,339		
21,918	10,354	80,101	16,400	1,140,804	9,718	208,726
<u>1,040,620</u>	<u>169,630</u>	<u>155,148</u>	<u>556,177</u>	<u>16,481,629</u>	<u>376,052</u>	<u>13,857,593</u>
1,235,547		37,227	560,177			
	120,726			16,261,302	449,424	14,338,681
						123,514
						120,595
186,404				201,258		1,753,396
<u>1,421,951</u>	<u>120,726</u>	<u>37,227</u>	<u>560,177</u>	<u>16,462,560</u>	<u>449,424</u>	<u>16,336,186</u>
(381,331)	48,904	117,921	(4,000)	19,069	(73,372)	(2,478,593)
(381,331)	48,904	117,921	(4,000)	19,069	(73,372)	(2,478,593)
782,911	235,316	284,327	4,000	5,799,778	309,480	4,172,015
<u>\$ 401,580</u>	<u>\$ 284,220</u>	<u>\$ 402,248</u>	<u>\$</u>	<u>\$ 5,818,847</u>	<u>\$ 236,108</u>	<u>\$ 1,693,422</u>

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**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2002

	SPECIAL REVENUE FUNDS				
	HUMAN	JUSTICE	JUSTICE	JUSTICE	JUVENILE
	SERVICES	COURT	COURT	COURT	COURT
	GRANTS	ENHANCEMENT	GRANTS	ENHANCEMENT	GRANTS
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	27,538,898		130,515		13,304,141
Charges for services		553,865		554,332	237,723
Fines and forfeits					
Miscellaneous	22,315	15,904	17,102	9,491	46,251
Total revenues	27,561,213	569,769	147,617	563,823	13,588,115
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety		38,850	147,617	75,727	14,508,339
Health, welfare and sanitation	29,327,698				
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other					
Capital outlay	562,237				
Total expenditures	29,889,935	38,850	147,617	75,727	14,508,339
Excess (deficiency) of revenues over expenditures	(2,328,722)	530,919		488,096	(920,224)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in					1,863
Transfers out					
Proceeds from bond issuance					
Premium on refunding bonds					
Payment to escrow agent					
Total other financing sources (uses)					1,863
Net change in fund balances	(2,328,722)	530,919		488,096	(918,361)
Fund balances (deficit) at beginning of year, as restated	83,000	61,193		609,130	827,094
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	\$ (2,245,722)	\$ 592,112	\$	\$ 1,097,226	\$ (91,267)

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

SPECIAL REVENUE FUNDS

JUVENILE PROBATION	JUVENILE RESTITUTION	LAW LIBRARY	LIBRARY	OLD COURT- HOUSE	PALO VERDE	PARKS & RECREATION GRANTS	PARKS DONATIONS
\$	\$	\$	\$ 9,690,800	\$	\$	\$	\$
			157,132		189,799	145,948	
903,595		752,987	256,605				
27,493	11,566	51,383	374,638	2,422	6,023	2,581	130,581
<u>931,088</u>	<u>11,566</u>	<u>807,247</u>	<u>10,479,175</u>	<u>2,422</u>	<u>195,822</u>	<u>148,529</u>	<u>130,581</u>
				4			
967,306	2,766	1,023,142			166,555		
			10,021,834			8,948	18,647
			8,389			5,235	
<u>967,306</u>	<u>2,766</u>	<u>1,023,142</u>	<u>10,030,223</u>	<u>4</u>	<u>166,555</u>	<u>14,183</u>	<u>18,647</u>
(36,218)	8,800	(215,895)	448,952	2,418	29,267	134,346	111,934
			(2,661)			150,000	469,755
			<u>(2,661)</u>			<u>150,000</u>	<u>469,755</u>
(36,218)	8,800	(215,895)	446,291	2,418	29,267	284,346	581,689
786,777	4,949	342,751	6,413,699	6,040	125,060		87,620
<u>\$ 750,559</u>	<u>\$ 13,749</u>	<u>\$ 126,856</u>	<u>\$ 6,859,990</u>	<u>\$ 8,458</u>	<u>\$ 154,327</u>	<u>\$ 284,346</u>	<u>\$ 669,309</u>

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**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2002

	SPECIAL REVENUE FUNDS				
	PARKS ENHANCEMENT	PARKS LAKE PLEASANT	PARKS SOUVENIR	PARKS SPUR CROSS RANCH	PLANNING AND DEVELOP- MENT
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					7,120,499
Intergovernmental				401,952	
Charges for services	1,304,173	1,239,354		15,795	2,422,958
Fines and forfeits	2,683	150			9,290
Miscellaneous	984,855	338,209	44,929	8,750	319,366
Total revenues	<u>2,291,711</u>	<u>1,577,713</u>	<u>44,929</u>	<u>426,497</u>	<u>9,872,113</u>
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety					6,621,505
Health, welfare and sanitation					
Culture and recreation	1,626,100	1,589,760	31,068	181,358	
Education					
Debt service:					
Principal					
Interest					
Other					
Capital outlay	13,823	2,485,226		199,120	24,502
Total expenditures	<u>1,639,923</u>	<u>4,074,986</u>	<u>31,068</u>	<u>380,478</u>	<u>6,646,007</u>
Excess (deficiency) of revenues over expenditures	<u>651,788</u>	<u>(2,497,273)</u>	<u>13,861</u>	<u>46,019</u>	<u>3,226,106</u>
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	13,769				
Transfers out	(335,177)	(256,108)	(13,769)		(41,421)
Proceeds from bond issuance					
Premium on refunding bonds					
Payment to escrow agent					
Total other financing sources (uses)	<u>(321,408)</u>	<u>(256,108)</u>	<u>(13,769)</u>		<u>(41,421)</u>
Net change in fund balances	330,380	(2,753,381)	92	46,019	3,184,685
Fund balances (deficit) at beginning of year, as restated	1,281,350	7,299,581	24,907	20,503	4,986,118
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	<u>\$ 1,611,730</u>	<u>\$ 4,546,200</u>	<u>\$ 24,999</u>	<u>\$ 66,522</u>	<u>\$ 8,170,803</u>

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

SPECIAL REVENUE FUNDS

PLANNING GRANTS	PROBATE PROGRAMS	PUBLIC DEFENDER GRANTS	PUBLIC DEFENDER TRAINING	PUBLIC HEALTH	PUBLIC HEALTH PHARMACY	RECORDER'S SURCHARGE
\$ 140,350						
	350,769	1,315,448	250,880 7,245	32,755,953 20,948	2,303,445	5,106,724
11,139	6,339	689	2,854	67,616	57,546	138,317
<u>151,489</u>	<u>357,108</u>	<u>1,316,137</u>	<u>260,979</u>	<u>32,844,517</u>	<u>2,360,991</u>	<u>5,245,041</u>
						3,380,635
100,309	305,686	1,213,023	401,337	33,579,029	2,470,187	
				35,973		276,445
<u>100,309</u>	<u>305,686</u>	<u>1,213,023</u>	<u>401,337</u>	<u>33,615,002</u>	<u>2,470,187</u>	<u>3,657,080</u>
51,180	51,422	103,114	(140,358)	(770,485)	(109,196)	1,587,961
				(592,575)	28,303 (32,617)	
				<u>(592,575)</u>	<u>(4,314)</u>	
51,180	51,422	103,114	(140,358)	(1,363,060)	(113,510)	1,587,961
274,026	103,273	1,000	61,735	1,401,639	1,546,070	2,196,481
				1,495,475	(28,721)	
<u>\$ 325,206</u>	<u>\$ 154,695</u>	<u>\$ 104,114</u>	<u>\$ (78,623)</u>	<u>\$ 1,534,054</u>	<u>\$ 1,403,839</u>	<u>\$ 3,784,442</u>

(continued on next page)

**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2002

	SPECIAL REVENUE FUNDS				
	RESEARCH AND REPORTING	RICO	SHERIFF AVIATION	SHERIFF DONATIONS	SHERIFF GRANTS
<u>REVENUES</u>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental					12,421,909
Charges for services					
Fines and forfeits		380,507			
Miscellaneous	358,986			13,636	570,634
Total revenues	<u>358,986</u>	<u>380,507</u>		<u>13,636</u>	<u>12,992,543</u>
<u>EXPENDITURES</u>					
Current:					
General government	374,139				
Public safety		337,858	6,209	10,535	4,082,553
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other					
Capital outlay		42,649			193,003
Total expenditures	<u>374,139</u>	<u>380,507</u>	<u>6,209</u>	<u>10,535</u>	<u>4,275,556</u>
Excess (deficiency) of revenues over expenditures	<u>(15,153)</u>		<u>(6,209)</u>	<u>3,101</u>	<u>8,716,987</u>
<u>OTHER FINANCING SOURCES (USES)</u>					
Transfers in					
Transfers out	(1,050)				(2,100,000)
Proceeds from bond issuance					
Premium on refunding bonds					
Payment to escrow agent					
Total other financing sources (uses)	<u>(1,050)</u>				<u>(2,100,000)</u>
Net change in fund balances	(16,203)		(6,209)	3,101	6,616,987
Fund balances (deficit) at beginning of year, as restated	153,620		6,209	10,520	11,317,114
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	<u>\$ 137,417</u>	<u>\$</u>	<u>\$</u>	<u>\$ 13,621</u>	<u>\$ 17,934,101</u>

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



SPECIAL REVENUE FUNDS

SHERIFF INMATE HEALTH SERVICES	SHERIFF SPECIAL FUNDING	SMALL SCHOOLS SERVICE PROGRAM	SPORTS AUTHORITY	STADIUM DISTRICT	STREET LIGHTING	SUPERIOR COURT GRANTS
\$	\$	\$	\$	\$	\$	\$
		529,464				3,136,460
59,947		207,737		4,019,026	3,505,969	
4,431	6,570,344	24,203	477,092	153,887	88,534	20,289
<u>64,378</u>	<u>6,570,344</u>	<u>761,404</u>	<u>477,092</u>	<u>4,172,913</u>	<u>3,594,503</u>	<u>3,156,749</u>
16,514	6,680,980				3,306,375	2,995,994
			444,083	47,059		
		809,669				
	17,937					46,277
<u>16,514</u>	<u>6,698,917</u>	<u>809,669</u>	<u>444,083</u>	<u>47,059</u>	<u>3,306,375</u>	<u>3,042,271</u>
47,864	(128,573)	(48,265)	33,009	4,125,854	288,128	114,478
				(6,013,944)		
				<u>(6,013,944)</u>		
47,864	(128,573)	(48,265)	33,009	(1,888,090)	288,128	114,478
50,874	1,319,249	499,374	94,170	4,062,394	1,347,767	11,000
<u>\$ 98,738</u>	<u>\$ 1,190,676</u>	<u>\$ 451,109</u>	<u>\$ 127,179</u>	<u>\$ 2,174,304</u>	<u>\$ 1,635,895</u>	<u>\$ 125,478</u>

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**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2002

	SPECIAL REVENUE FUNDS			
	SUPERIOR COURT JUDICIAL ENHANCEMENT	SUPERIOR COURT SPECIAL	TAXPAYERS' INFORMATION	UNORGANIZED TERRITORY TRANS- PORTATION
<b>REVENUES</b>				
Taxes	\$	\$	\$	\$
Licenses and permits				
Intergovernmental	481,838	1,136,477		
Charges for services	818,135	1,359,376	159,649	
Fines and forfeits				
Miscellaneous	45,480	37,628		835,283
Total revenues	<u>1,345,453</u>	<u>2,533,481</u>	<u>159,649</u>	<u>835,283</u>
<b>EXPENDITURES</b>				
Current:				
General government			405,709	
Public safety	1,277,764	2,226,874		
Health, welfare and sanitation				
Culture and recreation				
Education				678,056
Debt service:				
Principal				
Interest				
Other				
Capital outlay	14,013	73,372		
Total expenditures	<u>1,291,777</u>	<u>2,300,246</u>	<u>405,709</u>	<u>678,056</u>
Excess (deficiency) of revenues over expenditures	<u>53,676</u>	<u>233,235</u>	<u>(246,060)</u>	<u>157,227</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Transfers in				
Transfers out				
Proceeds from bond issuance				
Premium on refunding bonds				
Payment to escrow agent				
Total other financing sources (uses)				
Net change in fund balances	53,676	233,235	(246,060)	157,227
Fund balances (deficit) at beginning of year, as restated	1,088,332	551,672	642,798	(97,063)
Increase (decrease) in reserve for inventories				
Fund balances (deficit) at end of year	<u>\$ 1,142,008</u>	<u>\$ 784,907</u>	<u>\$ 396,738</u>	<u>\$ 60,164</u>

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

SPECIAL REVENUE FUNDS			DEBT SERVICE		
VICTIM LOCATION	WASTE TIRE PROGRAM	TOTAL	SPECIAL ASSESSMENT	STADIUM DISTRICT	TOTAL
\$	\$	\$ 9,690,800	\$	\$	\$
		22,478,873			
	3,525,885	170,799,539			
		43,922,289	320,841	1,388,638	1,709,479
		2,889,174			
24,096	211,182	18,348,610		13,112	13,112
24,096	3,737,067	268,129,285	320,841	1,401,750	1,722,591
		4,160,487			
15,201		102,415,889			
	2,348,921	113,623,704			
		16,062,396			
		15,131,284			
		6,123,514	223,211	1,620,168	1,843,379
		120,595	39,635	1,593,307	1,632,942
				1,114,508	1,114,508
		6,375,194			
15,201	2,348,921	264,013,063	262,846	4,327,983	4,590,829
8,895	1,388,146	4,116,222	57,995	(2,926,233)	(2,868,238)
		6,663,690		6,013,944	6,013,944
		(10,061,423)			
				58,225,000	58,225,000
				3,115,977	3,115,977
				(57,390,570)	(57,390,570)
		(3,397,733)		9,964,351	9,964,351
8,895	1,388,146	718,489	57,995	7,038,118	7,096,113
82,934	2,613,098	76,385,810	137,444		137,444
		1,519,640			
\$ 91,829	\$ 4,001,244	\$ 78,623,939	\$ 195,439	\$ 7,038,118	\$ 7,233,557

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**Maricopa County**  
**Combining Statement of Revenues, Expenditures, and**  
**Changes in Fund Balances**  
**Nonmajor Governmental Funds (Continued)**  
For the Fiscal Year Ended June 30, 2002

	CAPITAL PROJECTS FUNDS				TOTAL
	BANK ONE BALLPARK PROJECT RESERVE	BOND FUNDS	INTERGOV- ERNMENTAL CAPITAL PROJECTS	MAJOR LEAGUE STADIUM	
<b>REVENUES</b>					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	128,498				128,498
Charges for services		50,248			50,248
Fines and forfeits					
Miscellaneous	831,385	11,559	5,234	6,613,752	7,461,930
Total revenues	959,883	61,807	5,234	6,613,752	7,640,676
<b>EXPENDITURES</b>					
Current:					
General government					
Public safety					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other					
Capital outlay	2,500	171,816	1,638,390	6,613,703	8,426,409
Total expenditures	2,500	171,816	1,638,390	6,613,703	8,426,409
Excess (deficiency) of revenues over expenditures	957,383	(110,009)	(1,633,156)	49	(785,733)
<b>OTHER FINANCING SOURCES (USES)</b>					
Transfers in	647,239		2,100,000		2,747,239
Transfers out	(6,000,000)				(6,000,000)
Proceeds from bond issuance		60,670			60,670
Premium on refunding bonds					
Payment to escrow agent					
Total other financing sources (uses)	(5,352,761)	60,670	2,100,000		(3,192,091)
Net change in fund balances	(4,395,378)	(49,339)	466,844	49	(3,977,824)
Fund balances (deficit) at beginning of year, as restated	10,516,468	309,033		237	10,825,738
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	\$ 6,121,090	\$ 259,694	\$ 466,844	\$ 286	\$ 6,847,914

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

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TOTAL  
NONMAJOR  
GOVERNMENTAL  
FUNDS

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\$ 9,690,800  
22,478,873  
170,928,037  
45,682,016  
2,889,174  
25,823,652  
277,492,552

4,160,487  
102,415,889  
113,623,704  
16,062,396  
15,131,284

7,966,893  
1,753,537  
1,114,508  
14,801,603  
277,030,301

462,251

15,424,873  
(16,061,423)  
58,285,670  
3,115,977  
(57,390,570)  
3,374,527

3,836,778

87,348,992

1,519,640

\$ 92,705,410

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Adult Probation Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 38,473,935	\$ 38,473,935	\$ 30,714,784	\$ (7,759,151)
Charges for services			295,151	295,151
Miscellaneous			23,895	23,895
Total revenues	<u>38,473,935</u>	<u>38,473,935</u>	<u>31,033,830</u>	<u>(7,440,105)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	38,435,434	38,435,434	31,495,202	6,940,232
Capital outlay	38,500	38,500		38,500
Total expenditures	<u>38,473,934</u>	<u>38,473,934</u>	<u>31,495,202</u>	<u>6,978,732</u>
Excess (deficiency) of revenues over expenditures	<u>1</u>	<u>1</u>	<u>(461,372)</u>	<u>(461,373)</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out			(19,049)	(19,049)
Total other financing uses			<u>(19,049)</u>	<u>(19,049)</u>
Net change in fund balances	1	1	(480,421)	(480,422)
Fund balance – beginning			440,000	440,000
Fund balance (deficit) – ending	<u>\$ 1</u>	<u>\$ 1</u>	<u>\$ (40,421)</u>	<u>\$ (40,422)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Adult Probation Services Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 7,026,902	\$ 7,276,902	\$ 7,431,777	\$ 154,875
Fines and forfeits			548,833	548,833
Miscellaneous			138,752	138,752
Total revenues	<u>7,026,902</u>	<u>7,276,902</u>	<u>8,119,362</u>	<u>842,460</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	8,757,825	9,007,825	9,047,593	(39,768)
Capital outlay	40,000	40,000		40,000
Total expenditures	<u>8,797,825</u>	<u>9,047,825</u>	<u>9,047,593</u>	<u>232</u>
Deficiency of revenues under expenditures	<u>(1,770,923)</u>	<u>(1,770,923)</u>	<u>(928,231)</u>	<u>842,692</u>
Net change in fund balances	(1,770,923)	(1,770,923)	(928,231)	842,692
Fund balance – beginning	<u>1,770,923</u>	<u>1,770,923</u>	<u>4,158,650</u>	<u>2,387,727</u>
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 3,230,419</u>	<u>\$ 3,230,419</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Animal Control Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Licenses and permits	\$ 3,324,464	\$ 3,324,464	\$ 3,532,450	\$ 207,986
Intergovernmental	1,971,508	1,971,508	1,895,140	(76,368)
Charges for services	1,525,783	1,525,783	1,537,478	11,695
Fines and forfeits	4,600	4,600	7,544	2,944
Miscellaneous	51,029	368,487	677	(367,810)
Total revenues	<u>6,877,384</u>	<u>7,194,842</u>	<u>6,973,289</u>	<u>(221,553)</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	5,865,497	6,142,955	6,683,423	(540,468)
Capital outlay		40,000	42,258	(2,258)
Total expenditures	<u>5,865,497</u>	<u>6,182,955</u>	<u>6,725,681</u>	<u>(542,726)</u>
Excess of revenues over expenditures	<u>1,011,887</u>	<u>1,011,887</u>	<u>247,608</u>	<u>(764,279)</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(548,707)</u>	<u>(548,707)</u>	<u>(5,813)</u>	<u>542,894</u>
Total other financing uses	<u>(548,707)</u>	<u>(548,707)</u>	<u>(5,813)</u>	<u>542,894</u>
Net change in fund balances	463,180	463,180	241,795	(221,385)
Fund balance (deficit) – beginning	(591,334)	(591,334)	(811,926)	(220,592)
Increase in reserve for inventories			52,886	52,886
Fund balance (deficit) – ending	<u>\$ (128,154)</u>	<u>\$ (128,154)</u>	<u>\$ (517,245)</u>	<u>\$ (389,091)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Bank One Ballpark Operations Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous	\$ 3,731,091	\$ 4,439,591	\$ 3,957,815	\$ (481,776)
Total revenues	<u>3,731,091</u>	<u>4,439,591</u>	<u>3,957,815</u>	<u>(481,776)</u>
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	1,879,509	2,972,353	2,093,539	878,814
Debt service – principal retirement	555,556	6,000,000	6,000,000	
Total expenditures	<u>2,435,065</u>	<u>8,972,353</u>	<u>8,093,539</u>	<u>878,814</u>
Excess (deficiency) of revenues over expenditures	<u>1,296,026</u>	<u>(4,532,762)</u>	<u>(4,135,724)</u>	<u>397,038</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in		6,000,000	6,000,000	
Operating transfers out	(635,110)	(622,822)	(647,239)	(24,417)
Total other financing sources (uses)	<u>(635,110)</u>	<u>5,377,178</u>	<u>5,352,761</u>	<u>(24,417)</u>
Net change in fund balances	660,916	844,416	1,217,037	372,621
Fund balance – beginning	2,306,355	2,306,355	2,446,743	140,388
Fund balance – ending	<u>\$ 2,967,271</u>	<u>\$ 3,150,771</u>	<u>\$ 3,663,780</u>	<u>\$ 513,009</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**CDBG Housing Trust Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 15,871,627	\$ 15,871,627	\$ 7,753,204	\$ (8,118,423)
Total revenues	15,871,627	15,871,627	7,753,204	(8,118,423)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	15,841,414	15,841,414	7,760,204	8,081,210
Total expenditures	15,841,414	15,841,414	7,760,204	8,081,210
Excess (deficiency) of revenues over expenditures	30,213	30,213	(7,000)	(37,213)
<b>OTHER FINANCING USES</b>				
Operating transfers out	(30,213)	(30,213)		30,213
Total other financing uses	(30,213)	(30,213)		30,213
Net change in fund balances			(7,000)	(7,000)
Fund balance – beginning			7,000	7,000
Fund balance – ending	\$	\$	\$	\$

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Child Support Automation Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous	\$	\$	\$ 2,752	\$ 2,752
Total revenues			2,752	2,752
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation		118,974	58,935	60,039
Total expenditures		118,974	58,935	60,039
Deficiency of revenues under expenditures		(118,974)	(56,183)	62,791
Net change in fund balances		(118,974)	(56,183)	62,791
Fund balance – beginning		105,405	89,233	(16,172)
Fund balance (deficit) – ending	\$	\$ (13,569)	\$ 33,050	\$ 46,619

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Child Support Enhancement Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$	\$	\$ 12,959	\$ 12,959
Charges for services	65,500	65,500		(65,500)
Miscellaneous			9,952	9,952
Total revenues	65,500	65,500	22,911	(42,589)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	193,892	143,892	131,818	12,074
Capital outlay	76,750	76,750		76,750
Total expenditures	270,642	220,642	131,818	88,824
Deficiency of revenues under expenditures	(205,142)	(155,142)	(108,907)	46,235
Net change in fund balances	(205,142)	(155,142)	(108,907)	46,235
Fund balance – beginning	251,113	251,113	262,051	10,938
Fund balance – ending	\$ 45,971	\$ 95,971	\$ 153,144	\$ 57,173

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Children's Issues Education Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 20,000	\$ 20,000	\$ 41,197	\$ 21,197
Miscellaneous			1,275	1,275
Total revenues	20,000	20,000	42,472	22,472
<u>EXPENDITURES</u>				
Current:				
Public safety	20,000	20,000	3,400	16,600
Total expenditures	20,000	20,000	3,400	16,600
Excess of revenues over expenditures			39,072	39,072
Net change in fund balances			39,072	39,072
Fund balance – beginning	15,932	15,932	16,665	733
Fund balance – ending	\$ 15,932	\$ 15,932	\$ 55,737	\$ 39,805

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Clerk of Court EDMS Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$	\$ 700,000	\$ 541,421	\$ (158,579)
Miscellaneous			6,209	6,209
Total revenues		700,000	547,630	(152,370)
<u>EXPENDITURES</u>				
Current:				
Public safety		700,000	144,582	555,418
Total expenditures		700,000	144,582	555,418
Excess of revenues over expenditures			403,048	403,048
Net change in fund balances			403,048	403,048
Fund balance – beginning				
Fund balance – ending	\$	\$	\$ 403,048	\$ 403,048

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Clerk of Court Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 3,315,019	\$ 3,315,019	\$ 1,974,857	\$ (1,340,162)
Miscellaneous			43,009	43,009
Total revenues	<u>3,315,019</u>	<u>3,315,019</u>	<u>2,017,866</u>	<u>(1,297,153)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>3,315,019</u>	<u>3,315,019</u>	<u>2,449,756</u>	<u>865,263</u>
Total expenditures	<u>3,315,019</u>	<u>3,315,019</u>	<u>2,449,756</u>	<u>865,263</u>
Deficiency of revenues under expenditures			<u>(431,890)</u>	<u>(431,890)</u>
Net change in fund balances			(431,890)	(431,890)
Fund balance – beginning			8,000	8,000
Fund balance (deficit) – ending	<u>\$</u>	<u>\$</u>	<u>\$ (423,890)</u>	<u>\$ (423,890)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Conciliation Court Special Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 1,658,260	\$ 1,658,260	\$ 1,392,091	\$ (266,169)
Miscellaneous			11,679	11,679
Total revenues	<u>1,658,260</u>	<u>1,658,260</u>	<u>1,403,770</u>	<u>(254,490)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,658,261</u>	<u>1,658,261</u>	<u>1,585,734</u>	<u>72,527</u>
Total expenditures	<u>1,658,261</u>	<u>1,658,261</u>	<u>1,585,734</u>	<u>72,527</u>
Deficiency of revenues under expenditures	<u>(1)</u>	<u>(1)</u>	<u>(181,964)</u>	<u>(181,963)</u>
Net change in fund balances	(1)	(1)	(181,964)	(181,963)
Fund balance – beginning	<u>312,980</u>	<u>312,980</u>	<u>420,666</u>	<u>107,686</u>
Fund balance – ending	<u>\$ 312,979</u>	<u>\$ 312,979</u>	<u>\$ 238,702</u>	<u>\$ (74,277)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Correctional Health Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 72,913	\$ 72,913	\$ 35,270	\$ (37,643)
Charges for services			33	33
Miscellaneous			378	378
Total revenues	<u>72,913</u>	<u>72,913</u>	<u>35,681</u>	<u>(37,232)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>72,913</u>	<u>72,913</u>	<u>77,356</u>	<u>(4,443)</u>
Total expenditures	<u>72,913</u>	<u>72,913</u>	<u>77,356</u>	<u>(4,443)</u>
Deficiency of revenues under expenditures			<u>(41,675)</u>	<u>(41,675)</u>
Net change in fund balances			(41,675)	(41,675)
Fund balance – beginning				
Fund balance (deficit) – ending	<u>\$</u>	<u>\$</u>	<u>\$ (41,675)</u>	<u>\$ (41,675)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**County Attorney Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 5,040,800	\$ 4,958,670	\$ 4,565,093	\$ (393,577)
Miscellaneous			10,206	10,206
Total revenues	<u>5,040,800</u>	<u>4,958,670</u>	<u>4,575,299</u>	<u>(383,371)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	5,040,800	4,958,670	4,944,117	14,553
Capital outlay			14,555	(14,555)
Total expenditures	<u>5,040,800</u>	<u>4,958,670</u>	<u>4,958,672</u>	<u>(2)</u>
Deficiency of revenues under expenditures			<u>(383,373)</u>	<u>(383,373)</u>
Net change in fund balances			(383,373)	(383,373)
Fund balance – beginning			73,000	73,000
Fund balance (deficit) – ending	<u>\$</u>	<u>\$</u>	<u>\$ (310,373)</u>	<u>\$ (310,373)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**County Attorney Special Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 2,666,266	\$ 3,166,266	\$ 2,124,477	\$ (1,041,789)
Fines and forfeits	1,862,015	1,862,015	1,050,346	(811,669)
Miscellaneous	40,000	40,000	223,378	183,378
Total revenues	<u>4,568,281</u>	<u>5,068,281</u>	<u>3,398,201</u>	<u>(1,670,080)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	4,543,809	5,072,697	3,765,995	1,306,702
Capital outlay	30,000	1,112	171,819	(170,707)
Total expenditures	<u>4,573,809</u>	<u>5,073,809</u>	<u>3,937,814</u>	<u>1,135,995</u>
Deficiency of revenues under expenditures	<u>(5,528)</u>	<u>(5,528)</u>	<u>(539,613)</u>	<u>(534,085)</u>
Net change in fund balances	(5,528)	(5,528)	(539,613)	(534,085)
Fund balance – beginning	<u>2,896,073</u>	<u>2,896,073</u>	<u>3,174,016</u>	<u>277,943</u>
Fund balance – ending	<u>\$ 2,890,545</u>	<u>\$ 2,890,545</u>	<u>\$ 2,634,403</u>	<u>\$ (256,142)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Court Automation Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 180,000	\$ 180,000	\$	\$ (180,000)
Charges for services	549,976	549,976	676,416	126,440
Miscellaneous			2,964	2,964
Total revenues	<u>729,976</u>	<u>729,976</u>	<u>679,380</u>	<u>(50,596)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	893,877	886,572	617,540	269,032
Capital outlay		7,305	7,303	2
Total expenditures	<u>893,877</u>	<u>893,877</u>	<u>624,843</u>	<u>269,034</u>
Excess (deficiency) of revenues over expenditures	<u>(163,901)</u>	<u>(163,901)</u>	<u>54,537</u>	<u>218,438</u>
Net change in fund balances	(163,901)	(163,901)	54,537	218,438
Fund balance – beginning	<u>162,107</u>	<u>162,107</u>	<u>130,147</u>	<u>(31,960)</u>
Fund balance (deficit) – ending	<u>\$ (1,794)</u>	<u>\$ (1,794)</u>	<u>\$ 184,684</u>	<u>\$ 186,478</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Document Retrieval Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$ 1,127,929	\$ 1,127,929	\$ 1,018,702	\$ (109,227)
Miscellaneous			21,918	21,918
Total revenues	<u>1,127,929</u>	<u>1,127,929</u>	<u>1,040,620</u>	<u>(87,309)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	1,556,087	1,545,587	1,235,547	310,040
Capital outlay	75,000	85,500	186,404	(100,904)
Total expenditures	<u>1,631,087</u>	<u>1,631,087</u>	<u>1,421,951</u>	<u>209,136</u>
Deficiency of revenues under expenditures	<u>(503,158)</u>	<u>(503,158)</u>	<u>(381,331)</u>	<u>121,827</u>
Net change in fund balances	(503,158)	(503,158)	(381,331)	121,827
Fund balance – beginning	<u>744,216</u>	<u>744,216</u>	<u>782,911</u>	<u>38,695</u>
Fund balance – ending	<u>\$ 241,058</u>	<u>\$ 241,058</u>	<u>\$ 401,580</u>	<u>\$ 160,522</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Domestic Relations Education Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 124,689	\$ 124,689	\$ 159,276	\$ 34,587
Miscellaneous			10,354	10,354
Total revenues	124,689	124,689	169,630	44,941
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	124,689	124,689	120,726	3,963
Total expenditures	124,689	124,689	120,726	3,963
Excess of revenues over expenditures			48,904	48,904
Net change in fund balances			48,904	48,904
Fund balance – beginning	211,811	211,811	235,316	23,505
Fund balance – ending	\$ 211,811	\$ 211,811	\$ 284,220	\$ 72,409

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Economic Development Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$ 82,500	\$ 82,500	\$ 75,047	\$ (7,453)
Miscellaneous			80,101	80,101
Total revenues	82,500	82,500	155,148	72,648
<b>EXPENDITURES</b>				
Current:				
Public safety	288,758	288,758	37,227	251,531
Total expenditures	288,758	288,758	37,227	251,531
Excess (deficiency) of revenues over expenditures	(206,258)	(206,258)	117,921	324,179
Net change in fund balances	(206,258)	(206,258)	117,921	324,179
Fund balance – beginning			284,327	284,327
Fund balance (deficit) – ending	\$ (206,258)	\$ (206,258)	\$ 402,248	\$ 608,506

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Emergency Management Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 666,217	\$ 666,217	\$ 539,777	\$ (126,440)
Miscellaneous			16,400	16,400
Total revenues	<u>666,217</u>	<u>666,217</u>	<u>556,177</u>	<u>(110,040)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	673,186	683,186	560,177	123,009
Capital outlay	<u>18,841</u>	<u>8,841</u>		<u>8,841</u>
Total expenditures	<u>692,027</u>	<u>692,027</u>	<u>560,177</u>	<u>131,850</u>
Deficiency of revenues under expenditures	<u>(25,810)</u>	<u>(25,810)</u>	<u>(4,000)</u>	<u>21,810</u>
Net change in fund balances	(25,810)	(25,810)	(4,000)	21,810
Fund balance – beginning			4,000	4,000
Fund balance (deficit) – ending	<u>\$ (25,810)</u>	<u>\$ (25,810)</u>	<u>\$</u>	<u>\$ 25,810</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Environmental Services Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Licenses and permits	\$ 10,819,000	\$ 11,299,666	\$ 11,685,574	\$ 385,908
Intergovernmental	4,564,688	5,649,287	2,549,700	(3,099,587)
Charges for services	400,000	460,000	475,212	15,212
Fines and forfeits	358,000	616,888	630,339	13,451
Miscellaneous	1,058,000	1,208,446	1,140,804	(67,642)
Total revenues	<u>17,199,688</u>	<u>19,234,287</u>	<u>16,481,629</u>	<u>(2,752,658)</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	16,470,445	18,405,826	16,261,302	2,144,524
Capital outlay	3,554,155	2,703,373	201,258	2,502,115
Total expenditures	<u>20,024,600</u>	<u>21,109,199</u>	<u>16,462,560</u>	<u>4,646,639</u>
Excess (deficiency) of revenues over expenditures	<u>(2,824,912)</u>	<u>(1,874,912)</u>	<u>19,069</u>	<u>1,893,981</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(524,570)</u>	<u>(524,570)</u>		<u>524,570</u>
Total other financing uses	<u>(524,570)</u>	<u>(524,570)</u>		<u>524,570</u>
Net change in fund balances	(3,349,482)	(2,399,482)	19,069	2,418,551
Fund balance – beginning	4,261,310	4,261,310	5,799,778	1,538,468
Fund balance – ending	<u>\$ 911,828</u>	<u>\$ 1,861,828</u>	<u>\$ 5,818,847</u>	<u>\$ 3,957,019</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Expedited Child Support Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$ 399,569	\$ 399,569	\$ 366,334	\$ (33,235)
Miscellaneous			9,718	9,718
Total revenues	<u>399,569</u>	<u>399,569</u>	<u>376,052</u>	<u>(23,517)</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	758,524	758,524	449,424	309,100
Capital outlay	25,000	25,000		25,000
Total expenditures	<u>783,524</u>	<u>783,524</u>	<u>449,424</u>	<u>334,100</u>
Deficiency of revenues under expenditures	<u>(383,955)</u>	<u>(383,955)</u>	<u>(73,372)</u>	<u>310,583</u>
Net change in fund balances	(383,955)	(383,955)	(73,372)	310,583
Fund balance – beginning	<u>338,085</u>	<u>338,085</u>	<u>309,480</u>	<u>(28,605)</u>
Fund balance (deficit) – ending	<u>\$ (45,870)</u>	<u>\$ (45,870)</u>	<u>\$ 236,108</u>	<u>\$ 281,978</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Housing Department Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 11,429,508	\$ 11,429,508	\$ 12,429,209	\$ 999,701
Charges for services			1,219,658	1,219,658
Miscellaneous			208,726	208,726
Total revenues	<u>11,429,508</u>	<u>11,429,508</u>	<u>13,857,593</u>	<u>2,428,085</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	10,000,195	10,000,195	14,338,681	(4,338,486)
Debt service – principal retirement			123,514	(123,514)
Debt service – interest			120,595	(120,595)
Capital outlay	<u>1,360,830</u>	<u>1,360,830</u>	<u>1,753,396</u>	<u>(392,566)</u>
Total expenditures	<u>11,361,025</u>	<u>11,361,025</u>	<u>16,336,186</u>	<u>(4,975,161)</u>
Excess (deficiency) of revenues over expenditures	<u>68,483</u>	<u>68,483</u>	<u>(2,478,593)</u>	<u>(2,547,076)</u>
<b>OTHER FINANCING USES</b>				
Operating transfers out	<u>(68,483)</u>	<u>(68,483)</u>		<u>68,483</u>
Total other financing uses	<u>(68,483)</u>	<u>(68,483)</u>		<u>68,483</u>
Net change in fund balances			(2,478,593)	(2,478,593)
Fund balance – beginning			<u>4,172,015</u>	<u>4,172,015</u>
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 1,693,422</u>	<u>\$ 1,693,422</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Human Services Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 26,975,193	\$ 31,154,535	\$ 27,538,898	\$ (3,615,637)
Miscellaneous			22,315	22,315
Total revenues	26,975,193	31,154,535	27,561,213	(3,593,322)
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	26,655,193	30,454,535	29,327,698	1,126,837
Capital outlay	320,000	700,000	562,237	137,763
Total expenditures	26,975,193	31,154,535	29,889,935	1,264,600
Deficiency of revenues under expenditures			(2,328,722)	(2,328,722)
Net change in fund balances			(2,328,722)	(2,328,722)
Fund balance – beginning			83,000	83,000
Fund balance (deficit) – ending	\$	\$	\$ (2,245,722)	\$ (2,245,722)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Justice Court Enhancement Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 435,000	\$ 435,000	\$ 553,865	\$ 118,865
Miscellaneous	10,000	10,000	15,904	5,904
Total revenues	445,000	445,000	569,769	124,769
<u>EXPENDITURES</u>				
Current:				
Public safety	493,898	463,898	38,850	425,048
Total expenditures	493,898	463,898	38,850	425,048
Excess (deficiency) of revenues over expenditures	(48,898)	(18,898)	530,919	549,817
Net change in fund balances	(48,898)	(18,898)	530,919	549,817
Fund balance – beginning	48,898	48,898	61,193	12,295
Fund balance – ending	\$ 30,000	\$ 30,000	\$ 592,112	\$ 562,112

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Justice Court Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$	\$ 265,500	\$ 130,515	\$ (134,985)
Miscellaneous			17,102	17,102
Total revenues		265,500	147,617	(117,883)
<u>EXPENDITURES</u>				
Current:				
Public safety		265,500	147,617	117,883
Total expenditures		265,500	147,617	117,883
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning				
Fund balance – ending	\$	\$	\$	\$

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Justice Court Judicial Enhancement Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$	\$	\$ 554,332	\$ 554,332
Fines and forfeits	460,000	460,000		(460,000)
Miscellaneous	6,000	6,000	9,491	3,491
Total revenues	<u>466,000</u>	<u>466,000</u>	<u>563,823</u>	<u>97,823</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	280,248	257,248	75,727	181,521
Capital outlay	415,729	415,729		415,729
Total expenditures	<u>695,977</u>	<u>672,977</u>	<u>75,727</u>	<u>597,250</u>
Excess (deficiency) of revenues over expenditures	<u>(229,977)</u>	<u>(206,977)</u>	<u>488,096</u>	<u>695,073</u>
Net change in fund balances	(229,977)	(206,977)	488,096	695,073
Fund balance – beginning	500,588	500,588	609,130	108,542
Fund balance – ending	<u>\$ 270,611</u>	<u>\$ 293,611</u>	<u>\$ 1,097,226</u>	<u>\$ 803,615</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Juvenile Court Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 14,504,816	\$ 18,197,057	\$ 13,304,141	\$ (4,892,916)
Charges for services	185,976	185,976	237,723	51,747
Miscellaneous			46,251	46,251
Total revenues	<u>14,690,792</u>	<u>18,383,033</u>	<u>13,588,115</u>	<u>(4,794,918)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	14,729,721	18,404,462	14,508,339	3,896,123
Capital outlay		17,500		17,500
Total expenditures	<u>14,729,721</u>	<u>18,421,962</u>	<u>14,508,339</u>	<u>3,913,623</u>
Deficiency of revenues under expenditures	<u>(38,929)</u>	<u>(38,929)</u>	<u>(920,224)</u>	<u>(881,295)</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in			1,863	1,863
Total other financing sources			<u>1,863</u>	<u>1,863</u>
Net change in fund balances	(38,929)	(38,929)	(918,361)	(879,432)
Fund balance – beginning	<u>54,543</u>	<u>54,543</u>	<u>827,094</u>	<u>772,551</u>
Fund balance (deficit) – ending	<u>\$ 15,614</u>	<u>\$ 15,614</u>	<u>\$ (91,267)</u>	<u>\$ (106,881)</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Juvenile Probation Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 842,751	\$ 842,751	\$ 903,595	\$ 60,844
Miscellaneous			27,493	27,493
Total revenues	<u>842,751</u>	<u>842,751</u>	<u>931,088</u>	<u>88,337</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,155,887</u>	<u>1,155,887</u>	<u>967,306</u>	<u>188,581</u>
Total expenditures	<u>1,155,887</u>	<u>1,155,887</u>	<u>967,306</u>	<u>188,581</u>
Deficiency of revenues under expenditures	<u>(313,136)</u>	<u>(313,136)</u>	<u>(36,218)</u>	<u>276,918</u>
Net change in fund balances	(313,136)	(313,136)	(36,218)	276,918
Fund balance – beginning	<u>309,200</u>	<u>309,200</u>	<u>786,777</u>	<u>477,577</u>
Fund balance (deficit) – ending	<u>\$ (3,936)</u>	<u>\$ (3,936)</u>	<u>\$ 750,559</u>	<u>\$ 754,495</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Juvenile Restitution Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 50,000	\$ 50,000	\$ 11,566	\$ (38,434)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>11,566</u>	<u>(38,434)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	50,000	50,000	2,766	47,234
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>2,766</u>	<u>47,234</u>
Excess of revenues over expenditures			8,800	8,800
Net change in fund balances			8,800	8,800
Fund balance – beginning			4,949	4,949
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 13,749</u>	<u>\$ 13,749</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Law Library Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$ 800,000	\$ 800,000	\$ 752,987	\$ (47,013)
Fines and forfeits			2,877	2,877
Miscellaneous			51,383	51,383
Total revenues	<u>800,000</u>	<u>800,000</u>	<u>807,247</u>	<u>7,247</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	<u>800,000</u>	<u>800,000</u>	<u>1,023,142</u>	<u>(223,142)</u>
Total expenditures	<u>800,000</u>	<u>800,000</u>	<u>1,023,142</u>	<u>(223,142)</u>
Deficiency of revenues under expenditures			<u>(215,895)</u>	<u>(215,895)</u>
Net change in fund balances			(215,895)	(215,895)
Fund balance – beginning	<u>537,220</u>	<u>537,220</u>	<u>342,751</u>	<u>(194,469)</u>
Fund balance – ending	<u>\$ 537,220</u>	<u>\$ 537,220</u>	<u>\$ 126,856</u>	<u>\$ (410,364)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Library Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Taxes	\$ 9,839,644	\$ 9,839,644	\$ 9,690,800	\$ (148,844)
Intergovernmental	447,236	272,878	157,132	(115,746)
Charges for services	227,188	227,188		(227,188)
Fines and forfeits			256,605	256,605
Miscellaneous	250,000	264,415	374,638	110,223
Total revenues	10,764,068	10,604,125	10,479,175	(124,950)
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	9,736,546	9,871,298	10,021,834	(150,536)
Capital outlay	172,600	361,600	8,389	353,211
Total expenditures	9,909,146	10,232,898	10,030,223	202,675
Excess of revenues over expenditures	854,922	371,227	448,952	77,725
<b>OTHER FINANCING USES</b>				
Operating transfers out	(587,133)	(587,133)	(2,661)	584,472
Total other financing uses	(587,133)	(587,133)	(2,661)	584,472
Net change in fund balances	267,789	(215,906)	446,291	662,197
Fund balance – beginning	6,139,823	6,139,823	6,413,699	273,876
Fund balance – ending	\$ 6,407,612	\$ 5,923,917	\$ 6,859,990	\$ 936,073

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Old Courthouse Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 10,000	\$ 10,000	\$ 2,422	\$ (7,578)
Total revenues	10,000	10,000	2,422	(7,578)
<u>EXPENDITURES</u>				
Current:				
General government	10,000	10,000	4	9,996
Total expenditures	10,000	10,000	4	9,996
Excess of revenues over expenditures			2,418	2,418
Net change in fund balances			2,418	2,418
Fund balance – beginning	5,773	5,773	6,040	267
Fund balance – ending	<u>\$ 5,773</u>	<u>\$ 5,773</u>	<u>\$ 8,458</u>	<u>\$ 2,685</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Palo Verde Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 231,747	\$ 231,747	\$ 189,799	\$ (41,948)
Miscellaneous			6,023	6,023
Total revenues	<u>231,747</u>	<u>231,747</u>	<u>195,822</u>	<u>(35,925)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	217,669	217,669	166,555	51,114
Capital outlay	10,000	10,000		10,000
Total expenditures	<u>227,669</u>	<u>227,669</u>	<u>166,555</u>	<u>61,114</u>
Excess of revenues over expenditures	<u>4,078</u>	<u>4,078</u>	<u>29,267</u>	<u>25,189</u>
Net change in fund balances	4,078	4,078	29,267	25,189
Fund balance – beginning			125,060	125,060
Fund balance – ending	<u>\$ 4,078</u>	<u>\$ 4,078</u>	<u>\$ 154,327</u>	<u>\$ 150,249</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Parks & Recreation Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Intergovernmental	\$ 78,750	\$ 78,750	\$ 145,948	\$ 67,198
Miscellaneous			2,581	2,581
Total revenues	<u>78,750</u>	<u>78,750</u>	<u>148,529</u>	<u>69,779</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	78,750	78,750	8,948	69,802
Capital outlay			5,235	(5,235)
Total expenditures	<u>78,750</u>	<u>78,750</u>	<u>14,183</u>	<u>64,567</u>
Excess of revenues over expenditures			<u>134,346</u>	<u>134,346</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in			150,000	150,000
Total other financing sources			<u>150,000</u>	<u>150,000</u>
Net change in fund balances			284,346	284,346
Fund balance – beginning				
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 284,346</u>	<u>\$ 284,346</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Parks Donations Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	<u>BUDGETED AMOUNTS</u>		<u>ACTUAL AMOUNTS</u>	<u>VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)</u>
	<u>ORIGINAL</u>	<u>FINAL</u>		
<u>REVENUES</u>				
Miscellaneous	\$ 12,000	\$ 12,000	\$ 130,581	\$ 118,581
Total revenues	<u>12,000</u>	<u>12,000</u>	<u>130,581</u>	<u>118,581</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	11,500	11,500	18,647	(7,147)
Total expenditures	<u>11,500</u>	<u>11,500</u>	<u>18,647</u>	<u>(7,147)</u>
Excess of revenues over expenditures	<u>500</u>	<u>500</u>	<u>111,934</u>	<u>111,434</u>
<u>OTHER FINANCING SOURCES</u>				
Operating transfers in			469,755	469,755
Total other financing sources			<u>469,755</u>	<u>469,755</u>
Net change in fund balances	500	500	581,689	581,189
Fund balance – beginning			87,620	87,620
Fund balance – ending	<u>\$ 500</u>	<u>\$ 500</u>	<u>\$ 669,309</u>	<u>\$ 668,809</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Parks Enhancement Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$ 983,676	\$ 984,426	\$ 1,304,173	\$ 319,747
Fines and forfeits			2,683	2,683
Miscellaneous	693,200	692,450	984,855	292,405
Total revenues	1,676,876	1,676,876	2,291,711	614,835
<b>EXPENDITURES</b>				
Current:				
Culture and recreation	1,615,406	1,632,906	1,626,100	6,806
Capital outlay	240,500	23,000	13,823	9,177
Total expenditures	1,855,906	1,655,906	1,639,923	15,983
Excess (deficiency) of revenues over expenditures	(179,030)	20,970	651,788	630,818
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in			13,769	13,769
Operating transfers out			(335,177)	(335,177)
Total other financing sources (uses)			(321,408)	(321,408)
Net change in fund balances	(179,030)	20,970	330,380	309,410
Fund balance – beginning	938,909	938,909	1,281,350	342,441
Fund balance – ending	\$ 759,879	\$ 959,879	\$ 1,611,730	\$ 651,851

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Parks Lake Pleasant Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 1,500,000	\$ 1,500,000	\$ 1,239,354	\$ (260,646)
Fines and forfeits			150	150
Miscellaneous	375,000	375,000	338,209	(36,791)
Total revenues	<u>1,875,000</u>	<u>1,875,000</u>	<u>1,577,713</u>	<u>(297,287)</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	1,543,117	1,533,298	1,589,760	(56,462)
Capital outlay	5,640,573	5,650,392	2,485,226	3,165,166
Total expenditures	<u>7,183,690</u>	<u>7,183,690</u>	<u>4,074,986</u>	<u>3,108,704</u>
Deficiency of revenues under expenditures	<u>(5,308,690)</u>	<u>(5,308,690)</u>	<u>(2,497,273)</u>	<u>2,811,417</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	<u>(121,530)</u>	<u>(121,530)</u>	<u>(256,108)</u>	<u>(134,578)</u>
Total other financing uses	<u>(121,530)</u>	<u>(121,530)</u>	<u>(256,108)</u>	<u>(134,578)</u>
Net change in fund balances	(5,430,220)	(5,430,220)	(2,753,381)	2,676,839
Fund balance – beginning	<u>7,175,900</u>	<u>7,175,900</u>	<u>7,299,581</u>	<u>123,681</u>
Fund balance – ending	<u>\$ 1,745,680</u>	<u>\$ 1,745,680</u>	<u>\$ 4,546,200</u>	<u>\$ 2,800,520</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Parks Souvenir Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 30,000	\$ 30,000	\$ 44,929	\$ 14,929
Total revenues	30,000	30,000	44,929	14,929
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	30,000	30,000	31,068	(1,068)
Total expenditures	30,000	30,000	31,068	(1,068)
Excess of revenues over expenditures			13,861	13,861
<u>OTHER FINANCING USES</u>				
Operating transfers out			(13,769)	(13,769)
Total other financing uses			(13,769)	(13,769)
Net change in fund balances			92	92
Fund balance – beginning	25,000	25,000	24,907	(93)
Fund balance – ending	\$ 25,000	\$ 25,000	\$ 24,999	\$ (1)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Parks Spur Cross Ranch Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 490,455	\$ 490,455	\$ 401,952	\$ (88,503)
Charges for services			15,795	15,795
Miscellaneous			8,750	8,750
Total revenues	<u>490,455</u>	<u>490,455</u>	<u>426,497</u>	<u>(63,958)</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	222,455	225,881	181,358	44,523
Capital outlay	268,000	206,994	199,120	7,874
Total expenditures	<u>490,455</u>	<u>432,875</u>	<u>380,478</u>	<u>52,397</u>
Excess of revenues over expenditures		<u>57,580</u>	<u>46,019</u>	<u>(11,561)</u>
Net change in fund balances		57,580	46,019	(11,561)
Fund balance – beginning	<u>125,000</u>	<u>125,000</u>	<u>20,503</u>	<u>(104,497)</u>
Fund balance – ending	<u>\$ 125,000</u>	<u>\$ 182,580</u>	<u>\$ 66,522</u>	<u>\$ (116,058)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Planning and Development Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Licenses and permits	\$ 6,009,000	\$ 6,424,000	\$ 7,120,499	\$ 696,499
Charges for services	1,884,000	1,884,000	2,422,958	538,958
Fines and forfeits	3,000	3,000	9,290	6,290
Miscellaneous	264,000	264,000	319,366	55,366
Total revenues	<u>8,160,000</u>	<u>8,575,000</u>	<u>9,872,113</u>	<u>1,297,113</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	6,399,819	6,617,819	6,621,505	(3,686)
Capital outlay	157,400	45,000	24,502	20,498
Total expenditures	<u>6,557,219</u>	<u>6,662,819</u>	<u>6,646,007</u>	<u>16,812</u>
Excess of revenues over expenditures	<u>1,602,781</u>	<u>1,912,181</u>	<u>3,226,106</u>	<u>1,313,925</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	<u>(342,563)</u>	<u>(342,563)</u>	<u>(41,421)</u>	<u>301,142</u>
Total other financing uses	<u>(342,563)</u>	<u>(342,563)</u>	<u>(41,421)</u>	<u>301,142</u>
Net change in fund balances	1,260,218	1,569,618	3,184,685	1,615,067
Fund balance – beginning	<u>4,863,306</u>	<u>4,863,306</u>	<u>4,986,118</u>	<u>122,812</u>
Fund balance – ending	<u>\$ 6,123,524</u>	<u>\$ 6,432,924</u>	<u>\$ 8,170,803</u>	<u>\$ 1,737,879</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Planning Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Licenses and permits	\$ 175,000	\$ 175,000	\$ 140,350	\$ (34,650)
Miscellaneous			11,139	11,139
Total revenues	175,000	175,000	151,489	(23,511)
<u>EXPENDITURES</u>				
Current:				
Public safety	128,448	128,448	100,309	28,139
Total expenditures	128,448	128,448	100,309	28,139
Excess of revenues over expenditures	46,552	46,552	51,180	4,628
Net change in fund balances	46,552	46,552	51,180	4,628
Fund balance – beginning	262,639	262,639	274,026	11,387
Fund balance – ending	\$ 309,191	\$ 309,191	\$ 325,206	\$ 16,015

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Probate Programs Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 388,577	\$ 388,577	\$ 350,769	\$ (37,808)
Miscellaneous			6,339	6,339
Total revenues	<u>388,577</u>	<u>388,577</u>	<u>357,108</u>	<u>(31,469)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>388,577</u>	<u>388,577</u>	<u>305,686</u>	<u>82,891</u>
Total expenditures	<u>388,577</u>	<u>388,577</u>	<u>305,686</u>	<u>82,891</u>
Excess of revenues over expenditures			<u>51,422</u>	<u>51,422</u>
Net change in fund balances			51,422	51,422
Fund balance – beginning	<u>9,156</u>	<u>9,156</u>	<u>103,273</u>	<u>94,117</u>
Fund balance – ending	<u>\$ 9,156</u>	<u>\$ 9,156</u>	<u>\$ 154,695</u>	<u>\$ 145,539</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Public Defender Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 1,152,749	\$ 1,240,416	\$ 1,315,448	\$ 75,032
Miscellaneous			689	689
Total revenues	<u>1,152,749</u>	<u>1,240,416</u>	<u>1,316,137</u>	<u>75,721</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,152,749</u>	<u>1,240,416</u>	<u>1,213,023</u>	<u>27,393</u>
Total expenditures	<u>1,152,749</u>	<u>1,240,416</u>	<u>1,213,023</u>	<u>27,393</u>
Excess of revenues over expenditures			<u>103,114</u>	<u>103,114</u>
Net change in fund balances			103,114	103,114
Fund balance – beginning			1,000	1,000
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 104,114</u>	<u>\$ 104,114</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Public Defender Training Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 450,886	\$ 424,245	\$ 250,880	\$ (173,365)
Charges for services	10,000	10,000	7,245	(2,755)
Miscellaneous			2,854	2,854
Total revenues	<u>460,886</u>	<u>434,245</u>	<u>260,979</u>	<u>(173,266)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>460,886</u>	<u>434,245</u>	<u>401,337</u>	<u>32,908</u>
Total expenditures	<u>460,886</u>	<u>434,245</u>	<u>401,337</u>	<u>32,908</u>
Deficiency of revenues under expenditures			<u>(140,358)</u>	<u>(140,358)</u>
Net change in fund balances			(140,358)	(140,358)
Fund balance – beginning			<u>61,735</u>	<u>61,735</u>
Fund balance (deficit) – ending	<u>\$</u>	<u>\$</u>	<u>\$ (78,623)</u>	<u>\$ (78,623)</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Public Health Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 35,809,574	\$ 43,779,174	\$ 32,755,953	\$ (11,023,221)
Charges for services	60,000	60,000	20,948	(39,052)
Miscellaneous	4,000	4,000	67,616	63,616
Total revenues	<u>35,873,574</u>	<u>43,843,174</u>	<u>32,844,517</u>	<u>(10,998,657)</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	34,980,952	42,950,582	33,579,029	9,371,553
Capital outlay			35,973	(35,973)
Total expenditures	<u>34,980,982</u>	<u>42,950,582</u>	<u>33,615,002</u>	<u>9,335,580</u>
Excess (deficiency) of revenues over expenditures	<u>892,592</u>	<u>892,592</u>	<u>(770,485)</u>	<u>(1,663,077)</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	<u>(892,592)</u>	<u>(892,592)</u>	<u>(592,575)</u>	<u>300,017</u>
Total other financing uses	<u>(892,592)</u>	<u>(892,592)</u>	<u>(592,575)</u>	<u>300,017</u>
Net change in fund balances			(1,363,060)	(1,363,060)
Fund balance – beginning			1,401,639	1,401,639
Increase in reserve for inventories			1,495,475	1,495,475
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 1,534,054</u>	<u>\$ 1,534,054</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Public Health Pharmacy Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$ 2,572,461	\$ 2,572,461	\$ 2,303,445	\$ (269,016)
Miscellaneous	3,000	3,000	57,546	54,546
Total revenues	<u>2,575,461</u>	<u>2,575,461</u>	<u>2,360,991</u>	<u>(214,470)</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	<u>2,606,930</u>	<u>2,606,930</u>	<u>2,470,187</u>	<u>136,743</u>
Total expenditures	<u>2,606,930</u>	<u>2,606,930</u>	<u>2,470,187</u>	<u>136,743</u>
Deficiency of revenues under expenditures	<u>(31,469)</u>	<u>(31,469)</u>	<u>(109,196)</u>	<u>(77,727)</u>
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	65,000	65,000	28,303	(36,697)
Operating transfers out	<u>(226,335)</u>	<u>(226,335)</u>	<u>(32,617)</u>	<u>193,718</u>
Total other financing sources (uses)	<u>(161,335)</u>	<u>(161,335)</u>	<u>(4,314)</u>	<u>157,021</u>
Net change in fund balances	(192,804)	(192,804)	(113,510)	79,294
Fund balance – beginning	1,305,010	1,305,010	1,546,070	241,060
Decrease in reserve for inventories			<u>(28,721)</u>	<u>(28,721)</u>
Fund balance – ending	<u>\$ 1,112,206</u>	<u>\$ 1,112,206</u>	<u>\$ 1,403,839</u>	<u>\$ 291,633</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Recorder's Surcharge Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 3,532,800	\$ 3,532,800	\$ 5,106,724	\$ 1,573,924
Miscellaneous	105,839	105,839	138,317	32,478
Total revenues	<u>3,638,639</u>	<u>3,638,639</u>	<u>5,245,041</u>	<u>1,606,402</u>
<u>EXPENDITURES</u>				
Current:				
General government	4,878,639	4,878,639	3,380,635	1,498,004
Capital outlay	410,000	410,000	276,445	133,555
Total expenditures	<u>5,288,639</u>	<u>5,288,639</u>	<u>3,657,080</u>	<u>1,631,559</u>
Excess (deficiency) of revenues over expenditures	<u>(1,650,000)</u>	<u>(1,650,000)</u>	<u>1,587,961</u>	<u>3,237,961</u>
Net change in fund balances	(1,650,000)	(1,650,000)	1,587,961	3,237,961
Fund balance – beginning	<u>1,650,000</u>	<u>1,650,000</u>	<u>2,196,481</u>	<u>546,481</u>
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 3,784,442</u>	<u>\$ 3,784,442</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Research and Reporting Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 316,192	\$ 316,192	\$ 358,986	\$ 42,794
Total revenues	<u>316,192</u>	<u>316,192</u>	<u>358,986</u>	<u>42,794</u>
<u>EXPENDITURES</u>				
Current:				
General government	422,657	422,657	374,139	48,518
Total expenditures	<u>422,657</u>	<u>422,657</u>	<u>374,139</u>	<u>48,518</u>
Deficiency of revenues under expenditures	<u>(106,465)</u>	<u>(106,465)</u>	<u>(15,153)</u>	<u>91,312</u>
<u>OTHER FINANCING USES</u>				
Operating transfers out	<u>(79,243)</u>	<u>(79,243)</u>	<u>(1,050)</u>	<u>78,193</u>
Total other financing uses	<u>(79,243)</u>	<u>(79,243)</u>	<u>(1,050)</u>	<u>78,193</u>
Net change in fund balances	(185,708)	(185,708)	(16,203)	169,505
Fund balance – beginning	96,250	96,250	153,620	57,370
Fund balance (deficit) – ending	<u>\$ (89,458)</u>	<u>\$ (89,458)</u>	<u>\$ 137,417</u>	<u>\$ 226,875</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**RICO Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Fines and forfeits	\$ 100,000	\$ 100,000	\$ 380,507	\$ 280,507
Miscellaneous	1,200,000	1,200,000		(1,200,000)
Total revenues	<u>1,300,000</u>	<u>1,300,000</u>	<u>380,507</u>	<u>(919,493)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	700,000	700,000	337,858	362,142
Capital outlay	600,000	600,000	42,649	557,351
Total expenditures	<u>1,300,000</u>	<u>1,300,000</u>	<u>380,507</u>	<u>919,493</u>
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning				
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Sheriff Donations Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 100,000	\$ 100,000	\$ 13,636	\$ (86,364)
Total revenues	100,000	100,000	13,636	(86,364)
<u>EXPENDITURES</u>				
Current:				
Public safety	100,000	100,000	10,535	89,465
Total expenditures	100,000	100,000	10,535	89,465
Excess of revenues over expenditures			3,101	3,101
Net change in fund balances			3,101	3,101
Fund balance – beginning			10,520	10,520
Fund balance – ending	\$	\$	\$ 13,621	\$ 13,621

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Sheriff Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 16,193,064	\$ 19,580,187	\$ 12,421,909	\$ (7,158,278)
Miscellaneous		5,556	570,634	565,078
Total revenues	16,193,064	19,585,743	12,992,543	(6,593,200)
<u>EXPENDITURES</u>				
Current:				
Public safety	5,235,187	8,627,866	4,082,553	4,545,313
Capital outlay	10,957,877	8,857,877	193,003	8,664,874
Total expenditures	16,193,064	17,485,743	4,275,556	13,210,187
Excess of revenues over expenditures		2,100,000	8,716,987	6,616,987
<u>OTHER FINANCING USES</u>				
Operating transfers out		(2,100,000)	(2,100,000)	
Total other financing uses		(2,100,000)	(2,100,000)	
Net change in fund balances			6,616,987	6,616,987
Fund balance – beginning			11,317,114	11,317,114
Fund balance – ending	\$	\$	\$ 17,934,101	\$ 17,934,101



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Sheriff Inmate Health Services Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 60,000	\$ 60,000	\$ 59,947	\$ (53)
Miscellaneous			4,431	4,431
Total revenues	60,000	60,000	64,378	4,378
<u>EXPENDITURES</u>				
Current:				
Public safety	60,000	60,000	16,514	43,486
Total expenditures	60,000	60,000	16,514	43,486
Excess of revenues over expenditures			47,864	47,864
Net change in fund balances			47,864	47,864
Fund balance – beginning	58,228	58,228	50,874	(7,354)
Fund balance – ending	\$ 58,228	\$ 58,228	\$ 98,738	\$ 40,510

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Sheriff Special Funding Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous	\$ 5,700,000	\$ 6,700,000	\$ 6,570,344	\$ (129,656)
Total revenues	<u>5,700,000</u>	<u>6,700,000</u>	<u>6,570,344</u>	<u>(129,656)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	5,700,000	6,700,000	6,680,980	19,020
Capital outlay			17,937	(17,937)
Total expenditures	<u>5,700,000</u>	<u>6,700,000</u>	<u>6,698,917</u>	<u>1,083</u>
Deficiency of revenues under expenditures			(128,573)	(128,573)
Net change in fund balances			(128,573)	(128,573)
Fund balance – beginning			1,319,249	1,319,249
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 1,190,676</u>	<u>\$ 1,190,676</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Stadium District Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Charges for services	\$ 5,730,000	\$ 5,730,000	\$ 4,019,026	\$ (1,710,974)
Miscellaneous	200,000	200,000	153,887	(46,113)
Total revenues	5,930,000	5,930,000	4,172,913	(1,757,087)
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	109,872	91,096	47,059	44,037
Education				
Total expenditures	109,872	91,096	47,059	44,037
Excess of revenues over expenditures	5,820,128	5,838,904	4,125,854	(1,713,050)
<u>OTHER FINANCING USES</u>				
Operating transfers out	(5,709,410)	(6,157,846)	(6,013,944)	143,902
Total other financing uses	(5,709,410)	(6,157,846)	(6,013,944)	143,902
Net change in fund balances	110,718	(318,942)	(1,888,090)	(1,569,148)
Fund balance – beginning	4,132,985	4,132,985	4,062,394	(70,591)
Fund balance – ending	\$ 4,243,703	\$ 3,814,043	\$ 2,174,304	\$ (1,639,739)

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Superior Court Grants Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$ 3,756,054	\$ 3,756,054	\$ 3,136,460	\$ (619,594)
Miscellaneous			20,289	20,289
Total revenues	<u>3,756,054</u>	<u>3,756,054</u>	<u>3,156,749</u>	<u>(599,305)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	3,756,054	3,756,054	2,995,994	760,060
Capital outlay			46,277	(46,277)
Total expenditures	<u>3,756,054</u>	<u>3,756,054</u>	<u>3,042,271</u>	<u>713,783</u>
Excess of revenues over expenditures			<u>114,478</u>	<u>114,478</u>
Net change in fund balances			114,478	114,478
Fund balance – beginning			11,000	11,000
Fund balance – ending	<u>\$</u>	<u>\$</u>	<u>\$ 125,478</u>	<u>\$ 125,478</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Superior Court Judicial Enhancement Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 904,683	\$ 904,683	\$ 481,838	\$ (422,845)
Charges for services	600,000	600,000	818,135	218,135
Miscellaneous			45,480	45,480
Total revenues	<u>1,504,683</u>	<u>1,504,683</u>	<u>1,345,453</u>	<u>(159,230)</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	2,000,000	1,992,225	1,277,764	714,461
Capital outlay	200,000	207,775	14,013	193,762
Total expenditures	<u>2,200,000</u>	<u>2,200,000</u>	<u>1,291,777</u>	<u>908,223</u>
Excess (deficiency) of revenues over expenditures	<u>(695,317)</u>	<u>(695,317)</u>	<u>53,676</u>	<u>748,993</u>
Net change in fund balances	(695,317)	(695,317)	53,676	748,993
Fund balance – beginning	<u>1,377,980</u>	<u>1,377,980</u>	<u>1,088,332</u>	<u>(289,648)</u>
Fund balance – ending	<u>\$ 682,663</u>	<u>\$ 682,663</u>	<u>\$ 1,142,008</u>	<u>\$ 459,345</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Superior Court Special Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 1,193,318	\$ 1,193,318	\$ 1,136,477	\$ (56,841)
Charges for services	1,101,535	1,101,535	1,359,376	257,841
Miscellaneous	138,500	138,500	37,628	(100,872)
Total revenues	<u>2,433,353</u>	<u>2,433,353</u>	<u>2,533,481</u>	<u>100,128</u>
<b>EXPENDITURES</b>				
Current:				
Public safety	2,433,352	2,433,352	2,226,874	206,478
Capital outlay			73,372	(73,372)
Total expenditures	<u>2,433,352</u>	<u>2,433,352</u>	<u>2,300,246</u>	<u>133,106</u>
Excess of revenues over expenditures	<u>1</u>	<u>1</u>	<u>233,235</u>	<u>233,234</u>
Net change in fund balances	1	1	233,235	233,234
Fund balance – beginning	<u>422,604</u>	<u>422,604</u>	<u>551,672</u>	<u>129,068</u>
Fund balance – ending	<u>\$ 422,605</u>	<u>\$ 422,605</u>	<u>\$ 784,907</u>	<u>\$ 362,302</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Victim Location Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Miscellaneous	\$ 15,172	\$ 15,172	\$ 24,096	\$ 8,924
Total revenues	<u>15,172</u>	<u>15,172</u>	<u>24,096</u>	<u>8,924</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	53,263	40,807	15,201	25,606
Total expenditures	<u>53,263</u>	<u>40,807</u>	<u>15,201</u>	<u>25,606</u>
Excess (deficiency) of revenues over expenditures	<u>(38,091)</u>	<u>(25,635)</u>	<u>8,895</u>	<u>34,530</u>
Net change in fund balances	(38,091)	(25,635)	8,895	34,530
Fund balance – beginning	63,920	63,920	82,934	19,014
Fund balance – ending	<u>\$ 25,829</u>	<u>\$ 38,285</u>	<u>\$ 91,829</u>	<u>\$ 53,544</u>

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Waste Tire Program Fund - Special Revenue Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Intergovernmental	\$ 2,896,000	\$ 2,896,000	\$ 3,525,885	\$ 629,885
Charges for services	20,000	20,000		(20,000)
Miscellaneous			211,182	211,182
Total revenues	<u>2,916,000</u>	<u>2,916,000</u>	<u>3,737,067</u>	<u>821,067</u>
<b>EXPENDITURES</b>				
Current:				
Health, welfare and sanitation	<u>3,850,296</u>	<u>3,777,732</u>	<u>2,348,921</u>	<u>1,428,811</u>
Total expenditures	<u>3,850,296</u>	<u>3,777,732</u>	<u>2,348,921</u>	<u>1,428,811</u>
Excess (deficiency) of revenues over expenditures	<u>(934,296)</u>	<u>(861,732)</u>	<u>1,388,146</u>	<u>2,249,878</u>
Net change in fund balances	(934,296)	(861,732)	1,388,146	2,249,878
Fund balance – beginning	<u>674,832</u>	<u>674,832</u>	<u>2,613,098</u>	<u>1,938,266</u>
Fund balance (deficit) – ending	<u>\$ (259,464)</u>	<u>\$ (186,900)</u>	<u>\$ 4,001,244</u>	<u>\$ 4,188,144</u>



**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Stadium District Fund – Debt Service Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Charges for services	\$	\$	\$ 1,388,638	\$ 1,388,638
Miscellaneous			13,112	13,112
Total revenues			1,401,750	1,401,750
<b>EXPENDITURES</b>				
Debt service:				
Principal	1,305,388	871,283	1,620,168	(748,885)
Interest	3,654,022	2,711,288	1,593,307	1,117,981
Other	750,000	750,000	1,114,508	(364,508)
Total expenditures	5,709,410	4,332,571	4,327,983	4,588
Deficiency of revenues under expenditures	(5,709,410)	(4,332,571)	(2,926,233)	1,406,338
<b>OTHER FINANCING SOURCES (USES)</b>				
Operating transfers in	5,709,410	6,149,069	6,013,944	(135,125)
Proceeds from bond issuance		58,225,000	58,225,000	
Premium on refunding bonds		3,115,977	3,115,977	
Payment to escrow agent		(57,390,570)	(57,390,570)	
Total other financing sources (uses)	5,709,410	10,099,476	9,964,351	(135,125)
Net change in fund balances		5,766,905	7,038,118	1,271,213
Fund balance – beginning				
Fund balance – ending	\$	\$ 5,766,905	\$ 7,038,118	\$ 1,271,213

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Bank One Ballpark Project Reserve Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<u>REVENUES</u>				
Intergovernmental	\$	\$	\$ 128,498	\$ 128,498
Miscellaneous	550,000	550,000	831,385	281,385
Total revenues	550,000	550,000	959,883	409,883
<u>EXPENDITURES</u>				
Capital outlay	3,000	3,000	2,500	500
Total expenditures	3,000	3,000	2,500	500
Excess of revenues over expenditures	547,000	547,000	957,383	410,383
<u>OTHER FINANCING SOURCES (USES)</u>				
Operating transfers in	600,000	600,000	647,239	47,239
Operating transfers out		(6,000,000)	(6,000,000)	
Total other financing sources (uses)	600,000	(5,400,000)	(5,352,761)	47,239
Net change in fund balances	1,147,000	(4,853,000)	(4,395,378)	457,622
Fund balance – beginning	10,820,281	10,820,281	10,516,468	(303,813)
Fund balance – ending	\$ 11,967,281	\$ 5,967,281	\$ 6,121,090	\$ 153,809

**Maricopa County**  
**Schedule of Revenues, Expenditures, and**  
**Changes in Fund Balances - Budget and Actual**  
**Major League Stadium Fund – Capital Projects Fund**  
For the Fiscal Year Ended June 30, 2002

	BUDGETED AMOUNTS		ACTUAL AMOUNTS	VARIANCE WITH FINAL BUDGET- POSITIVE (NEGATIVE)
	ORIGINAL	FINAL		
<b>REVENUES</b>				
Miscellaneous	\$ 2,000,000	\$ 8,000,000	\$ 6,613,752	\$ (1,386,248)
Total revenues	2,000,000	8,000,000	6,613,752	(1,386,248)
<b>EXPENDITURES</b>				
Capital outlay	2,000,000	7,996,489	6,613,703	1,382,786
Total expenditures	2,000,000	7,996,489	6,613,703	1,382,786
Excess of revenues over expenditures		3,511	49	(3,462)
<b>OTHER FINANCING USES</b>				
Operating transfers out		(3,511)		3,511
Total other financing uses		(3,511)		3,511
Net change in fund balances			49	49
Fund balance – beginning			237	237
Fund balance – ending	\$	\$	\$ 286	\$ 286

**Financial Section**

**Combining and Individual  
Fund Statements  
Nonmajor Enterprise Funds**

## **Maricopa County**

### **Listing of Nonmajor Enterprise Funds**

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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.

**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 Statement of Net Assets**  
**Nonmajor Enterprise Funds**  
June 30, 2002

	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$	\$ 1,275	\$ 1,275
Cash and investments held by County Treasurer	9,915,966	16,120,050	26,036,016
Receivables:			
Accounts (net of allowance)	444,287		444,287
Accrued interest	140,003	90,646	230,649
Miscellaneous		3,944	3,944
Total current assets	<u>10,500,256</u>	<u>16,215,915</u>	<u>26,716,171</u>
Noncurrent assets:			
Capital assets:			
Land		1,187,486	1,187,486
Buildings		63,562	63,562
Machinery and equipment	50,273	2,777,577	2,827,850
Less accumulated depreciation	<u>(50,273)</u>	<u>(2,767,273)</u>	<u>(2,817,546)</u>
Total noncurrent assets		<u>1,261,352</u>	<u>1,261,352</u>
Total assets	<u>\$ 10,500,256</u>	<u>\$ 17,477,267</u>	<u>\$ 27,977,523</u>
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	\$ 1,466,281	\$ 3,789	\$ 1,470,070
Employee compensation payable		12,745	12,745
Accrued liabilities	271,032	161,406	432,438
Certificates of participation – current portion		59,151	59,151
Liability for reported and incurred but not reported claims	8,945,812		8,945,812
Liability for closure and postclosure costs – current portion		3,655,934	3,655,934
Total current liabilities	<u>10,683,125</u>	<u>3,893,025</u>	<u>14,576,150</u>
Noncurrent liabilities:			
Certificates of participation (net of current portion)		163,368	163,368
Liability for postclosure costs (net of current portion)		4,461,206	4,461,206
Total noncurrent liabilities		<u>4,624,574</u>	<u>4,624,574</u>
Total liabilities	10,683,125	8,517,599	19,200,724
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt		1,038,833	1,038,833
Unrestricted (deficit)	<u>(182,869)</u>	<u>7,920,835</u>	<u>7,737,966</u>
Total net assets	<u>\$ (182,869)</u>	<u>\$ 8,959,668</u>	<u>\$ 8,776,799</u>

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

**Maricopa County**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Fund Net Assets**  
**Nonmajor Enterprise Funds**  
For the Fiscal Year Ended June 30, 2002

	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL
<u>OPERATING REVENUES</u>			
Charges for services	\$ 64,169,238	\$ 44,860	\$ 64,214,098
Miscellaneous	9,144	75,826	84,970
Total operating revenues	<u>64,178,382</u>	<u>120,686</u>	<u>64,299,068</u>
<u>OPERATING EXPENSES</u>			
Personal services	2,799,169	241,845	3,041,014
Supplies	421,813	11,965	433,778
Medical services	62,133,147		62,133,147
Other services	112,169	198,432	310,601
Insurance	587,201		587,201
Leases and rentals	127,011	15,628	142,639
Travel and transportation		666	666
Utilities		14,893	14,893
Depreciation		141,981	141,981
Miscellaneous	586,630		586,630
Total operating expenses	<u>66,767,140</u>	<u>625,410</u>	<u>67,392,550</u>
Operating loss	<u>(2,588,758)</u>	<u>(504,724)</u>	<u>(3,093,482)</u>
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Grant revenues	1,258,000		1,258,000
Investment income	464,407	631,829	1,096,236
Interest expense		(14,136)	(14,136)
Loss on disposal of capital assets	(2,991)	(100,289)	(103,280)
Total nonoperating revenues (expenses)	<u>1,719,416</u>	<u>517,404</u>	<u>2,236,820</u>
Income (loss) before transfers	(869,342)	12,680	(856,662)
Transfers in	4,737,499		4,737,499
Transfers out		(247,862)	(247,862)
Change in net assets	<u>3,868,157</u>	<u>(235,182)</u>	<u>3,632,975</u>
Total net assets – beginning	<u>(4,051,026)</u>	<u>9,194,850</u>	<u>5,143,824</u>
Total net assets – ending	<u>\$ (182,869)</u>	<u>\$ 8,959,668</u>	<u>\$ 8,776,799</u>

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

**Maricopa County**  
**Combining Statement of Cash Flows**  
**Nonmajor Enterprise Funds**  
For the Fiscal Year Ended June 30, 2002

	NON-AHCCCS HEALTH PLANS	SOLID WASTE	TOTAL
<b><u>CASH FLOWS FROM OPERATING ACTIVITIES</u></b>			
Charges for services	\$ 64,167,968	\$ 44,860	\$ 64,212,828
Other receipts	9,144	79,438	88,582
Payments for goods and services	(59,480,080)	(623,521)	(60,103,601)
Payments for personal services	(2,799,169)	(239,313)	(3,038,482)
Net cash provided (used) by operating activities	<u>1,897,863</u>	<u>(738,536)</u>	<u>1,159,327</u>
<b><u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u></b>			
Grant receipts	1,258,000		1,258,000
Cash transfers from other funds	4,737,499		4,737,499
Cash transfers to other funds		(247,862)	(247,862)
Net cash provided (used) by noncapital financing activities	<u>5,995,499</u>	<u>(247,862)</u>	<u>5,747,637</u>
<b><u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u></b>			
Certificates of participation payments		(56,334)	(56,334)
Interest payments on long-term debt		(14,136)	(14,136)
Net cash used by capital and related financing activities		<u>(70,470)</u>	<u>(70,470)</u>
<b><u>CASH FLOWS FROM INVESTING ACTIVITIES</u></b>			
Interest and dividends	378,322	729,217	1,107,539
Net cash provided by investing activities	<u>378,322</u>	<u>729,217</u>	<u>1,107,539</u>
Net increase (decrease) in cash and cash equivalents	8,271,684	(327,651)	7,944,033
Cash and cash equivalents, July 1, 2001	<u>1,644,282</u>	<u>16,448,976</u>	<u>18,093,258</u>
Cash and cash equivalents, June 30, 2002	<u>\$ 9,915,966</u>	<u>\$ 16,121,325</u>	<u>\$ 26,037,291</u>
<b><u>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES</u></b>			
Operating loss	(2,588,758)	(504,724)	(3,093,482)
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation expense		141,981	141,981
Liability for postclosure cost - noncurrent		4,461,206	4,461,206
Changes in assets and liabilities:			
Accounts receivable	(1,270)		(1,270)
Prepays	68,494		68,494
Miscellaneous		3,612	3,612
Vouchers payable	160,925	(7,156)	153,769
Employee compensation payable		2,532	2,532
Accrued liabilities	254,269	(8,491,921)	(8,237,652)
Liability for reported and incurred but not reported claims	4,004,203		4,004,203
Liability for closure and postclosure cost		3,655,934	3,655,934
Net cash provided (used) for operating activities	<u>\$ 1,897,863</u>	<u>\$ (738,536)</u>	<u>\$ 1,159,327</u>
<b><u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES</u></b>			
Accumulated depreciation from disposed capital assets	\$ 5	\$ 2,219,577	\$ 2,219,582
Machinery and equipment disposed	(2,996)	(2,319,866)	(2,322,862)
Loss on disposal of equipment	2,991	100,289	103,280

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



**Financial Section**

**Combining and Individual  
Fund Statements  
Internal Service Funds**

## **Maricopa County**

### **Listing of 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. The following is a listing of the Internal Service Funds reported within Maricopa County.

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

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

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

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

**Employee Benefits Trust** - This fund collects employee and employer contributions for payment of the employees' 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 Statement of Net Assets**  
**All Internal Service Funds**  
June 30, 2002

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS	REPROGRAPHICS
<b>ASSETS</b>			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 400	\$ 540,802
Cash and investments held by County Treasurer		1,218,474	540,802
Accrued interest		6,548	
Inventories	209,832	65,381	
Prepays			
Total current assets	210,732	1,290,803	540,802
Noncurrent assets:			
Capital assets:			
Buildings		323,649	
Machinery and equipment	2,185,961	2,918,342	727,899
Less accumulated depreciation	(1,563,969)	(1,673,836)	(392,105)
Total noncurrent assets	621,992	1,568,155	335,794
Total assets	832,724	2,858,958	876,596
<b>LIABILITIES</b>			
Current liabilities:			
Vouchers payable	400,272	888,358	17,650
Employee compensation payable	192,413	214,703	28,266
Accrued liabilities	8,234		
Due to other funds	605,818		
Leases payable – current portion			34,172
Liability for reported and incurred but not reported claims - current portion			
Total current liabilities	1,206,737	1,103,061	80,088
Noncurrent liabilities:			
Leases payable – (net of current portion)			64,638
Liability for reported and incurred but not reported claims - (net of current portion)			
Total noncurrent liabilities			64,638
Total liabilities	1,206,737	1,103,061	144,726
<b>NET ASSETS</b>			
Invested in capital assets, net of related debt	621,992	1,568,155	236,984
Restricted for self-insurance			
Unrestricted (deficit)	(996,005)	187,742	494,886
Total net assets	\$ (374,013)	\$ 1,755,897	\$ 731,870

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

RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2002
\$ 300	\$ 350,278	\$	\$ 351,878
21,629,883	9,523,229	233,056	33,145,444
121,892	59,416		187,856
		1,337,911	1,613,124
<u>2,500,283</u>	<u>2,000</u>		<u>2,502,283</u>
<u>24,252,358</u>	<u>9,934,923</u>	<u>1,570,967</u>	<u>37,800,585</u>
			323,649
74,554	46,108		5,952,864
<u>(51,432)</u>	<u>(24,498)</u>		<u>(3,705,840)</u>
<u>23,122</u>	<u>21,610</u>		<u>2,570,673</u>
<u>24,275,480</u>	<u>9,956,533</u>	<u>1,570,967</u>	<u>40,371,258</u>
529,213	5,139,562	18,504	6,993,559
88,918			524,300
	225,289	1,413	234,936
		950,232	1,556,050
			34,172
<u>11,449,440</u>	<u>794,084</u>		<u>12,243,524</u>
<u>12,067,571</u>	<u>6,158,935</u>	<u>970,149</u>	<u>21,586,541</u>
			64,638
<u>30,227,939</u>			<u>30,227,939</u>
<u>30,227,939</u>			<u>30,292,577</u>
<u>42,295,510</u>	<u>6,158,935</u>	<u>970,149</u>	<u>51,879,118</u>
23,122	21,610		2,471,863
(18,043,152)	3,775,988		(14,267,164)
		600,818	287,441
<u>\$ (18,020,030)</u>	<u>\$ 3,797,598</u>	<u>\$ 600,818</u>	<u>\$ (11,507,860)</u>

**Maricopa County**  
**Combining Statement of Revenues, Expenses, and**  
**Changes in Net Assets**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 2002

	EQUIPMENT SERVICES	TELECOM- MUNICATIONS
<u>OPERATING REVENUES</u>		
Charges for services	\$ 8,126,046	\$ 13,130,571
Miscellaneous	546,110	146,192
Total operating revenues	<u>8,672,156</u>	<u>13,276,763</u>
<u>OPERATING EXPENSES</u>		
Personal services	2,620,341	2,493,948
Supplies	4,397,678	605,638
Other services	946,804	919,402
Legal		
Insurance		
Leases and rentals	15,656	1,759,109
Repairs and maintenance	942,776	1,544,573
Travel and transportation	17,985	63,109
Utilities	81,403	5,388,284
Depreciation	228,353	358,094
Miscellaneous		
Total operating expenses	<u>9,250,996</u>	<u>13,132,157</u>
Operating income (loss)	(578,840)	144,606
<u>NONOPERATING REVENUES (EXPENSES)</u>		
Grant revenues	13,800	859,540
Investment income		
Interest expense	(50,072)	(39,707)
Gain (loss) on disposal of capital assets	28,509	(326,558)
Total nonoperating revenues (expenses)	<u>(7,763)</u>	<u>493,275</u>
Income (loss) before contributions and transfers	(586,603)	637,881
Capital contributions	260,110	
Transfers out		(2,420,577)
Change in net assets	<u>(326,493)</u>	<u>(1,782,696)</u>
Total net assets (deficit) - beginning	<u>(47,520)</u>	<u>3,538,593</u>
Total net assets (deficit) - ending	<u>\$ (374,013)</u>	<u>\$ 1,755,897</u>

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

REPROGRAPHICS	RISK MANAGEMENT	EMPLOYEE BENEFITS TRUST	SHERIFF WAREHOUSE	TOTALS JUNE 30, 2002
\$ 1,104,789	\$ 19,083,216	\$ 6,755,185	\$ 2,567,391	\$ 50,767,198
2,035	338,164	21,824		1,054,325
<u>1,106,824</u>	<u>19,421,380</u>	<u>6,777,009</u>	<u>2,567,391</u>	<u>51,821,523</u>
387,209	1,108,903			6,610,401
234,828	464,376		2,435,416	8,137,936
25,735	786,189	206,553	199,251	3,083,934
	4,564,323			4,564,323
	12,505,485	6,154,982		18,660,467
				1,774,765
67,138				2,554,487
885				81,979
				5,469,687
104,005	18,506	7,436		716,394
	20,295			20,295
<u>819,800</u>	<u>19,468,077</u>	<u>6,368,971</u>	<u>2,634,667</u>	<u>51,674,668</u>
287,024	(46,697)	408,038	(67,276)	146,855
				873,340
	853,766	322,408		1,176,174
(3,224)				(93,003)
<u>(11,680)</u>				<u>(309,729)</u>
<u>(14,904)</u>	<u>853,766</u>	<u>322,408</u>		<u>1,646,782</u>
272,120	807,069	730,446	(67,276)	1,793,637
				260,110
		(245,425)		(2,666,002)
272,120	807,069	485,021	(67,276)	(612,255)
459,750	(18,827,099)	3,312,577	668,094	(10,895,605)
<u>\$ 731,870</u>	<u>\$ (18,020,030)</u>	<u>\$ 3,797,598</u>	<u>\$ 600,818</u>	<u>\$ (11,507,860)</u>

**Maricopa County**  
**Combining Statement of Cash Flows**  
**All Internal Service Funds**  
For the Fiscal Year Ended June 30, 2002

	<u>EQUIPMENT SERVICES</u>	<u>TELECOM- MUNICATIONS</u>	<u>REPROGRAPHICS</u>
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Charges for services	\$ 8,126,046	\$ 13,130,571	\$ 1,104,789
Other receipts	546,110	146,192	2,035
Payments for goods and services	(6,090,535)	(11,318,989)	(314,489)
Payments for personal services	(2,634,622)	(2,486,510)	(389,152)
Net cash provided (used) by operating activities	<u>(53,001)</u>	<u>(528,736)</u>	<u>403,183</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Advances from other funds	605,818		
Grant receipts	13,800	859,540	
Interest payments	(50,072)	(39,935)	
Loan payments to County General Fund	(513,511)		
Net cash provided (used) by noncapital financing activities	<u>56,035</u>	<u>819,605</u>	
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Purchase of capital assets	(33,842)	(1,395,644)	
Capital lease payments			(26,480)
Interest payments on long-term debt			(3,224)
Proceeds from sale of capital assets	30,808	50,122	
Net cash used by capital and related financing activities	<u>(3,034)</u>	<u>(1,345,522)</u>	<u>(29,704)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest and dividends			
Proceeds from the sale of investments			
Net cash provided by investing activities			
Net increase (decrease) in cash and cash equivalents		(1,054,653)	373,479
Cash and cash equivalents, July 1, 2001	900	2,273,527	167,323
Cash and cash equivalents, June 30, 2002	<u>\$ 900</u>	<u>\$ 1,218,874</u>	<u>\$ 540,802</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED (USED) BY OPERATING ACTIVITIES:</u>			
Operating income (loss)	(578,840)	144,606	287,024
Adjustments to reconcile operating income to net cash provided (used) by operating activities			
Depreciation expense	228,353	358,094	104,005
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets and liabilities:			
Inventories	128,328	(5,584)	
Prepays			
Vouchers payable	189,961	(1,033,128)	14,100
Employee compensation payable	(14,281)	7,438	(1,943)
Accrued liabilities	(6,522)	(162)	(3)
Liability for reported and incurred but not reported claims - current			
Net cash provided (used) for operating activities	<u>\$ (53,001)</u>	<u>\$ (528,736)</u>	<u>\$ 403,183</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND FINANCING ACTIVITIES:</u>			
Accumulated depreciation from disposed capital assets	\$ 110,832	\$ 1,944,571	\$ 136,743
Machinery and equipment disposed	(113,131)	(2,321,251)	(148,423)
Loss on disposal of equipment	2,299	376,680	11,680
Machinery and equipment acquired under a capital lease			125,290
Borrowing under a capital lease			(125,290)
Transfer capital assets to County-wide capital assets		2,420,577	
Deletion of equipment		(2,420,577)	

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

<u>RISK MANAGEMENT</u>	<u>EMPLOYEE BENEFITS TRUST</u>	<u>SHERIFF WAREHOUSE</u>	<u>TOTALS JUNE 30, 2002</u>
\$ 19,083,216	\$ 6,755,185	\$ 2,567,391	50,767,198
338,164	25,139		1,057,640
(19,004,944)	(867,880)	(2,481,294)	(40,078,131)
(1,102,072)			(6,612,356)
<u>(685,636)</u>	<u>5,912,444</u>	<u>86,097</u>	<u>5,134,351</u>
		950,232	1,556,050
			873,340
			(90,007)
		(803,273)	(1,316,784)
		<u>146,959</u>	<u>1,022,599</u>
			(1,429,486)
			(26,480)
			(3,224)
			80,930
			<u>(1,378,260)</u>
941,499	306,950		1,248,449
2,429,908			2,429,908
<u>3,371,407</u>	<u>306,950</u>		<u>3,678,357</u>
2,685,771	6,219,394	233,056	8,457,047
18,944,412	3,654,113		25,040,275
<u>\$ 21,630,183</u>	<u>\$ 9,873,507</u>	<u>\$ 233,056</u>	<u>\$ 33,497,322</u>
(46,697)	408,038	(67,276)	146,855
18,506	7,436		716,394
11,953,924			11,953,924
		194,210	316,954
(1,802,360)			(1,802,360)
29,946	5,057,763	(36,128)	4,222,514
6,831			(1,955)
(197)	(214,990)	(4,709)	(226,583)
(10,845,589)	654,197		(10,191,392)
<u>\$ (685,636)</u>	<u>\$ 5,912,444</u>	<u>\$ 86,097</u>	<u>\$ 5,134,351</u>
\$	\$	\$	\$ 2,192,146
			(2,582,805)
			390,659
			125,290
			(125,290)
	245,425		2,666,002
	(245,425)		(2,666,002)



**Financial Section**

**Combining and Individual  
Fund Statements  
Trust and Agency Funds**

## **Maricopa County**

### **Listing of Trust and Agency Funds**

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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.

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.

#### **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.

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.

#### **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 Statement of Fiduciary Net Assets**  
**Agency Funds**  
June 30, 2002

	PROPERTY TAX COLLECTION	SPECIAL PURPOSE	TOTALS JUNE 30, 2002
<u>ASSETS</u>			
Cash in bank and on hand	\$	\$ 26,258,920	\$ 26,258,920
Cash and investments held by County Treasurer	16,213,774	37,236,592	53,450,366
Total assets	<u>\$ 16,213,774</u>	<u>\$ 63,495,512</u>	<u>\$ 79,709,286</u>
<u>LIABILITIES</u>			
Due to other governmental units	\$ 11,302,559	\$	\$ 11,302,559
Deposits held for other parties	4,911,215	63,495,512	68,406,727
Total liabilities	<u>\$ 16,213,774</u>	<u>\$ 63,495,512</u>	<u>\$ 79,709,286</u>

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

**Maricopa County**  
**Combining Statement of Changes in Fiduciary Net Assets**  
**Investment Trust Funds**  
For the Fiscal Year Ended June 30, 2002

	TREASURER'S INVESTMENT POOL	INDIVIDUAL INVESTMENT ACCOUNTS	TOTALS JUNE 30, 2002
<u>ADDITIONS</u>			
Contributions from participants	\$ 8,731,655,895	\$	\$ 8,731,655,895
Investment income:			
Interest income	37,411,360		37,411,360
Net decrease in fair value of investments	(2,240,525)		(2,240,525)
Net investment earnings	35,170,835		35,170,835
Total additions	8,766,826,730		8,766,826,730
<u>DEDUCTIONS</u>			
Distributions to participants	8,888,633,636	12,005,000	8,900,638,636
Total deductions	8,888,633,636	12,005,000	8,900,638,636
Change in net assets	(121,806,906)	(12,005,000)	(133,811,906)
<u>NET ASSETS HELD IN TRUST</u>			
July 1, 2001	1,306,385,868	15,605,000	1,321,990,868
June 30, 2002	\$ 1,184,578,962	\$ 3,600,000	\$ 1,188,178,962

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

**Maricopa County**  
**Combining Statement of Changes in Assets and Liabilities**  
**Agency Funds**  
For the Fiscal Year Ended June 30, 2002

	BALANCE JULY 1, 2001	ADDITIONS	DEDUCTIONS	BALANCE JUNE 30, 2002
<b><u>PROPERTY TAX COLLECTION</u></b>				
<u>Assets</u>				
Cash and investments held by County Treasurer	\$ 18,338,379	\$ 446,806,529	\$ 448,931,134	\$ 16,213,774
Total assets	<u>\$ 18,338,379</u>	<u>\$ 446,806,529</u>	<u>\$ 448,931,134</u>	<u>\$ 16,213,774</u>
<u>Liabilities</u>				
Due to other funds	\$ 229,520	\$	\$ 229,520	\$
Due to other governmental units	11,563,210	386,306,346	386,566,997	11,302,559
Deposits held for other parties	6,545,649	60,500,183	62,134,617	4,911,215
Total liabilities	<u>\$ 18,338,379</u>	<u>\$ 446,806,529</u>	<u>\$ 448,931,134</u>	<u>\$ 16,213,774</u>
<b><u>SPECIAL PURPOSE</u></b>				
<u>Assets</u>				
Cash in bank and on hand	\$ 32,919,674	\$	\$ 6,660,754	\$ 26,258,920
Cash and investments held by County Treasurer	43,975,921	1,709,735,566	1,716,474,895	37,236,592
Due from other governmental units	2,695		2,695	
Total assets	<u>\$ 76,898,290</u>	<u>\$ 1,709,735,566</u>	<u>\$ 1,723,138,344</u>	<u>\$ 63,495,512</u>
<u>Liabilities</u>				
Vouchers payable	\$ 206,703	\$	\$ 206,703	\$
Due to other funds	2,752,381		2,752,381	
Due to other governmental units	22,000		22,000	
Deposits held for other parties	73,917,206	1,709,735,566	1,720,157,260	63,495,512
Total liabilities	<u>\$ 76,898,290</u>	<u>\$ 1,709,735,566</u>	<u>\$ 1,723,138,344</u>	<u>\$ 63,495,512</u>
<b><u>TOTALS FOR ALL AGENCY FUNDS</u></b>				
<u>Assets</u>				
Cash in bank and on hand	\$ 32,919,674	\$	\$ 6,660,754	\$ 26,258,920
Cash and investments held by County Treasurer	62,314,300	2,156,542,095	2,165,406,029	53,450,366
Due from other governmental units	2,695		2,695	
Total assets	<u>\$ 95,236,669</u>	<u>\$ 2,156,542,095</u>	<u>\$ 2,172,069,478</u>	<u>\$ 79,709,286</u>
<u>Liabilities</u>				
Vouchers payable	\$ 206,703	\$	\$ 206,703	\$
Due to other funds	2,981,901		2,981,901	
Due to other governmental units	11,585,210	386,306,346	386,588,997	11,302,559
Deposits held for other parties	80,462,855	1,770,235,749	1,782,291,877	68,406,727
Total liabilities	<u>\$ 95,236,669</u>	<u>\$ 2,156,542,095</u>	<u>\$ 2,172,069,478</u>	<u>\$ 79,709,286</u>

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

**Financial Section**

**Capital Assets Schedules**

**Maricopa County**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Comparative Schedules by Source** <sup>1</sup>  
June 30, 2002 and 2001

	2002	2001, restated
Governmental funds capital assets:		
Land	\$ 177,378,461	\$ 146,500,730
Buildings	735,881,798	703,246,282
Machinery and equipment	152,445,404	182,075,748
Infrastructure	357,036,458	355,112,429
Construction in progress	365,055,919	181,165,660
Total governmental funds capital assets	<u>\$ 1,787,798,040</u>	<u>\$ 1,568,100,849</u>
Investments in governmental funds capital assets by source:		
General Fund	\$ 671,743,752	\$ 507,160,311
Special Revenue Funds	723,031,050	666,067,546
Capital Projects Funds	393,023,238	394,872,992
Total governmental funds capital assets	<u>\$ 1,787,798,040</u>	<u>\$ 1,568,100,849</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the Statement of Net Assets.



**Maricopa County**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule by Function and Activity <sup>1</sup>**  
**June 30, 2002**

	LAND	BUILDINGS	MACHINERY & EQUIPMENT	INFRASTRUCTURE
<b>GENERAL GOVERNMENT</b>				
County Assessor	\$	\$	\$ 1,622,162	\$
Board of Supervisors			99,821	
Finance		184,163	74,362	
Facilities Management	21,278,939	148,068,084	6,249,376	
Materials Management		907,588	64,559	
Computer Systems			3,380,581	
Telecommunications			28,725,548	
Elections			579,701	
Internal Audit			18,372	
Human Resources			122,075	
Recorder		898,965	3,209,054	
Treasurer			2,203,007	
Total General Government	<u>\$ 21,278,939</u>	<u>\$ 150,058,800</u>	<u>\$ 46,348,618</u>	<u>\$</u>
<b>PUBLIC SAFETY</b>				
Adult Probation	\$	\$ 3,419,324	\$ 1,616,543	\$
Emergency Management			129,252	
Clerk of Superior Court		219,008	3,155,231	
County Attorney			4,351,111	
Justice Courts	1,336,568	7,549,548	1,350,632	
Constables			512,852	
Correctional Health			111,267	
Juvenile Court		20,270,415	1,510,878	
Medical Examiner		191,259	1,139,009	
Planning and Development			1,571,920	
Public Defender		96,089	607,677	
Public Fiduciary			79,249	
Superior Court		23,573,232	9,357,730	
Sheriff	6,161,590	107,343,048	29,146,651	
Flood Control	14,946,828	10,430,325	7,866,688	
Total Public Safety	<u>\$ 22,444,986</u>	<u>\$ 173,092,248</u>	<u>\$ 62,506,690</u>	<u>\$</u>
<b>HIGHWAYS AND STREETS</b>				
Transportation	\$ 79,652,221	\$ 21,800,104	\$ 25,725,224	\$ 357,036,458
Total Highways and Streets	<u>\$ 79,652,221</u>	<u>\$ 21,800,104</u>	<u>\$ 25,725,224</u>	<u>\$ 357,036,458</u>
<b>HEALTH, WELFARE AND SANITATION</b>				
Community Development	\$	\$	\$ 76,053	\$
Human Services		159,810	2,975,334	
Housing Department	6,596,777	34,534,603	495,915	
Environmental Services		328,649	2,117,308	
Animal Control	27,100	10,339	1,706,623	
Medical Assistance Program			128,352	
Waste Tire Program			352,984	
Public Health		1,987,289	1,072,213	
Total Health, Welfare and Sanitation	<u>\$ 6,623,877</u>	<u>\$ 37,020,690</u>	<u>\$ 8,924,782</u>	<u>\$</u>
<b>CULTURE AND RECREATION</b>				
Library	\$	\$ 6,888,247	\$ 1,775,462	\$
Parks and Recreation	12,170,642	6,029,484	3,190,227	
Bank One Ballpark Operations	34,949,453	335,787,819		
Sports Authority			23,597	
Total Culture and Recreation	<u>\$ 47,120,095</u>	<u>\$ 348,705,550</u>	<u>\$ 4,989,286</u>	<u>\$</u>
<b>EDUCATION</b>				
Superintendent of Schools	\$	\$	\$ 655,696	\$
Accommodation Schools	258,343	5,204,406	3,295,108	
Total Education	<u>\$ 258,343</u>	<u>\$ 5,204,406</u>	<u>\$ 3,950,804</u>	<u>\$</u>
Total governmental funds capital assets	<u>\$ 177,378,461</u>	<u>\$ 735,881,798</u>	<u>\$ 152,445,404</u>	<u>\$ 357,036,458</u>

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the Statement of Net Assets.

CONSTRUCTION IN PROGRESS		TOTAL
\$		\$ 1,622,162
		99,821
		258,525
38,931,858		214,528,257
		972,147
		3,380,581
		28,725,548
		579,701
		18,372
		122,075
		4,108,019
		2,203,007
<u>\$ 38,931,858</u>	<u>\$</u>	<u>256,618,215</u>
\$		\$ 5,035,867
		129,252
		3,374,239
		4,351,111
		10,236,748
		512,852
		111,267
		21,781,293
		1,330,268
		1,571,920
		703,766
		79,249
		32,930,962
214,147,839		356,799,128
15,956,173		49,200,014
<u>\$ 230,104,012</u>	<u>\$</u>	<u>488,147,936</u>
<u>\$ 92,166,431</u>	<u>\$</u>	<u>576,380,438</u>
<u>\$ 92,166,431</u>	<u>\$</u>	<u>576,380,438</u>
\$		\$ 76,053
		3,135,144
3,853,618		45,480,913
		2,445,957
		1,744,062
		128,352
		352,984
		3,059,502
<u>\$ 3,853,618</u>	<u>\$</u>	<u>56,422,967</u>
\$		\$ 8,663,709
		21,390,353
		370,737,272
		23,597
<u>\$</u>	<u>\$</u>	<u>400,814,931</u>
\$		\$ 655,696
		8,757,857
<u>\$</u>	<u>\$</u>	<u>9,413,553</u>
<u>\$ 365,055,919</u>	<u>\$</u>	<u>1,787,798,040</u>

**Maricopa County**  
**Capital Assets Used in the Operation of Governmental Funds**  
**Schedule of Changes by Function and Activity <sup>1</sup>**  
For the fiscal year ended June 30, 2002

	GOVERNMENTAL FUNDS CAPITAL ASSETS			GOVERNMENTAL FUNDS CAPITAL ASSETS
	JUNE 30, 2001, RESTATED	ADDITIONS	DEDUCTIONS	JUNE 30, 2002
<b><u>GENERAL GOVERNMENT</u></b>				
County Assessor	\$ 4,019,287	\$ 33,373	\$ 2,430,498	\$ 1,622,162
Board of Supervisors	145,910		46,089	99,821
Finance	267,227	26,468	35,170	258,525
Office of Management & Budget	37,610		37,610	
Facilities Management	67,800,105	181,136,698	34,408,546	214,528,257
Materials Management	984,413		12,266	972,147
Computer Systems	2,887,768	614,974	122,161	3,380,581
Telecommunications	21,067,976	11,218,205	3,560,633	28,725,548
Elections	407,897	187,383	15,579	579,701
Internal Audit	18,372			18,372
Human Resources	319,281	1,057,294	1,254,500	122,075
Recorder	4,188,977	296,993	377,951	4,108,019
Treasurer	2,066,302	563,478	426,773	2,203,007
Non Departmental	156,881,840		156,881,840	
Total General Government	\$ 261,092,965	\$ 195,134,865	\$ 199,609,616	\$ 256,618,215
<b><u>PUBLIC SAFETY</u></b>				
Adult Probation	\$ 5,657,596	\$ 213,499	\$ 835,228	\$ 5,035,867
Emergency Management	120,283	19,149	10,180	129,252
Clerk of Superior Court	3,382,663	829,175	837,599	3,374,239
County Attorney	4,198,759	1,663,463	1,511,111	4,351,111
Justice Courts	9,010,672	5,619,079	4,393,003	10,236,748
Constables	552,112	91,208	130,468	512,852
Correctional Health	137,299	20,298	46,330	111,267
Juvenile Court	23,175,806	118,655	1,513,168	21,781,293
Medical Examiner	1,059,888	386,064	115,684	1,330,268
Planning and Development	1,782,824	212,850	423,754	1,571,920
Public Defender	1,020,879	73,638	390,751	703,766
Public Fiduciary	93,149		13,900	79,249
Superior Court	35,701,733	537,188	3,307,959	32,930,962
Sheriff	192,296,071	185,485,027	20,981,970	356,799,128
Flood Control	22,035,649	42,159,136	14,994,771	49,200,014
Total Public Safety	\$ 300,225,383	\$ 237,428,429	\$ 49,505,876	\$ 488,147,936
<b><u>HIGHWAYS AND STREETS</u></b>				
Transportation	\$ 550,179,370	\$ 35,873,656	\$ 9,672,588	\$ 576,380,438
Total Highways and Streets	\$ 550,179,370	\$ 35,873,656	\$ 9,672,588	\$ 576,380,438
<b><u>HEALTH, WELFARE AND SANITATION</u></b>				
Community Development	\$ 76,053	\$	\$	\$ 76,053
Human Services	4,339,215	646,666	1,850,737	3,135,144
Housing Department	41,639,998	4,993,193	1,152,278	45,480,913
Environmental Services	2,840,423	323,216	717,682	2,445,957
Animal Control	4,762,051	353,670	3,371,659	1,744,062
Medical Assistance Program	490,953	158,853	521,454	128,352
Waste Tire Program	352,984			352,984
Public Health	4,217,343	245,773	1,403,614	3,059,502
Total Health, Welfare and Sanitation	\$ 58,719,020	\$ 6,721,371	\$ 9,017,424	\$ 56,422,967
<b><u>CULTURE AND RECREATION</u></b>				
Library	\$ 8,109,154	\$ 733,416	\$ 178,861	\$ 8,663,709
Parks and Recreation	16,209,124	8,406,223	3,224,994	21,390,353
Bank One Ballpark Operations	364,124,821	6,612,451		370,737,272
Sports Authority	23,597			23,597
Total Culture and Recreation	\$ 388,466,696	\$ 15,752,090	\$ 3,403,855	\$ 400,814,931
<b><u>EDUCATION</u></b>				
Superintendent of Schools	\$ 659,558	\$ 19,766	\$ 23,628	\$ 655,696
Accommodation Schools	8,757,857			8,757,857
Total Education	\$ 9,417,415	\$ 19,766	\$ 23,628	\$ 9,413,553
TOTAL GOVERNMENTAL FUNDS CAPITAL ASSETS	\$ 1,568,100,849	\$ 490,930,178	\$ 271,232,987	\$ 1,787,798,040

<sup>1</sup>This schedule presents only the capital asset balances related to governmental funds. Accordingly, the capital assets reported in internal service funds are excluded from the above amounts. Generally, the capital assets of internal service funds are included as governmental activities in the Statement of Net Assets.

**STATISTICAL SECTION**

# **Maricopa County**

## **Listing of Statistical Information**

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Government-wide Expenses - By Function

Government-wide Revenues

Government-wide Program Revenues - By Function

Government-wide Net (Expense) Revenue - By Function

Schedule of Net Assets

General Governmental Expenditures - By Function

General Governmental Revenues - By Source

Governmental Fund Balances

General Governmental Tax Revenues - By Source

Property Tax - Levies And Collections

Property Tax Levies - All Jurisdictions

Assessed and Current Market Value of all Taxable Property

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

Principal Taxpayers

Special Assessment Billings and Collections

Computation of Direct and Overlapping General Obligation Bonded Debt

Schedule of Legal Debt Limit

Comparative Ratio of Bonded Debt to Assessed Values and Bonded Debt Per Capita

Ratio of Annual General Obligation Debt Service Requirements for General Bonded Debt to Total Governmental Expenditures

Stadium District Revenue Bond Coverage

Property Value, Construction and Bank Deposits

Salaries and Blanket Bond of Elected County Officials

Schedule of Insurance in Force

Cactus League Attendance

Miscellaneous Statistical Data

**Maricopa County**  
**Government-wide Expenses**  
**By Function**

For the Fiscal Year Ended June 30, 2002

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	FISCAL YEAR 2001-02
General government	\$ 124,501,063
Public safety	490,943,644
Highways and streets	52,464,778
Health, welfare and sanitation	304,220,867
Culture and recreation	25,453,164
Education	16,675,171
Interest on long-term debt	11,557,524
Medical Center	340,556,596
Arizona Health Care Cost Containment System (AHCCCS)	93,168,287
Arizona Long-Term Care System (ALTCS)	241,654,207
Other business-type activities	67,406,686
Total government-wide expenses by function	<u>\$ 1,768,601,987</u>

Prior to fiscal year 2001-02, government-wide expenses by function is not available due to the initial year of GASB Statement No. 34 presentation.

**Maricopa County**  
**Government-wide Revenues**  
For the Fiscal Year Ended June 30, 2002

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	FISCAL YEAR
	2001-02
	<hr/>
Program revenues	
Charges for services	\$ 850,539,153
Operating grants and contributions	209,158,052
Capital grants and contributions	2,712,908
General revenues	
Taxes	958,184,620
Grants and contributions not restricted to specific programs	8,700,138
Unrestricted investment earnings	35,764,234
Loss on disposal of capital assets	(8,959,314)
Miscellaneous	12,599,918
Total government-wide revenues	<u>\$ 2,068,699,709</u>

Prior to fiscal year 2001-02, government-wide revenue is not available due to the initial year of GASB Statement No. 34 presentation.

**Maricopa County**  
**Government-wide Program Revenues**  
**By Function**

For the Fiscal Year Ended June 30, 2002

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	FISCAL YEAR 2001-02
General government	\$ 27,191,391
Public safety	185,555,857
Highways and streets	4,188,239
Health, welfare and sanitation	108,886,976
Culture and recreation	8,519,157
Education	13,186,683
Medical Center	296,961,351
Arizona Health Care Cost Containment System (AHCCCS)	100,104,747
Arizona Long Term Care Center Systems (ALTCS)	252,343,614
Other business-type activities	65,472,098
Total government-wide program revenues by function	<u>\$ 1,062,410,113</u>

Prior to fiscal year 2001-02, government-wide program revenue by function is not available due to the initial year of GASB Statement No. 34 presentation.



**Maricopa County**  
**Government-wide Net (Expense) Revenue**  
**By Function**

For the Fiscal Year Ended June 30, 2002

	FISCAL YEAR 2001-02
General government	\$ (97,309,672)
Public safety	(305,387,787)
Highways and streets	(48,276,539)
Health, welfare and sanitation	(195,333,891)
Culture and recreation	(16,934,007)
Education	(3,488,488)
Interest on long-term debt	(11,557,524)
Medical Center	(43,595,245)
Arizona Health Care Cost Containment System (AHCCCS)	6,936,460
Arizona Long-Term Care System (ALTCS)	10,689,407
Other business-type activities	(1,934,588)
Total government-wide net (expense) revenue by function	<u>\$ (706,191,874)</u>

Prior to fiscal year 2001-02, government-wide net (expense) revenue by function is not available due to the initial year of GASB Statement No. 34 presentation.

**Maricopa County**  
**Schedule of Net Assets**  
For the Fiscal Year Ended June 30, 2002

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NET ASSETS	FISCAL YEAR 2001-02
Governmental activities	
Invested in capital assets net of related debt	\$ 1,259,210,540
Restricted	321,969,019
Unrestricted	222,913,694
Business-type activities	
Invested in capital assets net of related debt	\$ 81,077,781
Restricted	53,752,904
Unrestricted	(8,089,795)
Total primary government	
Invested in capital assets net of related debt	\$ 1,340,288,321
Restricted	375,721,923
Unrestricted	214,823,899

Prior to fiscal year 2001-02, schedule of net assets is not available due to the initial year of GASB Statement No. 34 presentation.

**Maricopa County**  
**General Governmental Expenditures**  
**By Function**  
**Last Ten Fiscal Years**

FISCAL YEAR	GENERAL GOVERNMENT	PUBLIC SAFETY	HIGHWAYS STREETS	HEALTH, WELFARE AND SANITATION
1992-93	\$ 149,799,633	\$ 300,090,886	\$ 30,681,790	\$ 81,219,166
1993-94	52,739,015	309,338,572	34,267,926	64,626,471
1994-95	161,073,777	311,584,793	42,107,241	68,063,202
1995-96	84,393,672	285,016,888	42,260,676	291,957,283
1996-97	83,288,504	312,469,016	41,937,037	295,239,781
1997-98	76,045,723	338,229,571	38,787,702	335,143,437
1998-99	92,526,980	364,823,901	52,048,136	353,141,055
1999-00	91,629,129	422,453,691	55,450,402	278,987,186
2000-01	101,678,589	459,487,297	59,803,451	295,158,694
2001-02	99,265,465	481,843,123	55,240,772	311,510,932

FISCAL YEAR	CULTURE AND RECREATION	EDUCATION	DEBT SERVICE	CAPITAL PROJECTS	TOTAL
1992-93	\$ 14,535,168	\$ 1,332,882	\$ 27,985,940	\$ 78,780,290	\$ 684,425,755
1993-94	22,870,494	1,304,110	20,788,678	77,597,172	583,532,438
1994-95	17,616,014	1,108,972	14,353,255	60,193,852	676,101,106
1995-96	11,686,132	1,113,304	28,658,400	180,419,728	925,506,083
1996-97	35,307,331	1,138,321	30,876,332	242,991,752	1,043,248,074
1997-98	10,681,908	10,810,535	33,042,328	215,297,901	1,058,039,105
1998-99	13,339,246	13,627,432	33,084,610	149,600,384	1,072,191,744
1999-00	15,302,763	17,853,463	31,716,707	181,400,888	1,094,794,229
2000-01	16,312,843	16,552,929	31,768,372	229,743,778	1,210,505,953
2001-02	17,651,564	16,560,263	51,068,866	294,010,771	1,327,151,756

The above amounts include general, special revenue, debt service, and capital projects funds.

Year to year fluctuations in General Government and Health, Welfare and Sanitation expenditures can be partially explained by the following table.

FISCAL YEAR	ALTCS	AHCCCS	TOTAL	FUNCTION
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
2001-02	101,812,000	38,659,000	140,471,000	Health, Welfare and Sanitation

**Maricopa County**  
**General Governmental Revenues**  
**By Source**  
**Last Ten Fiscal Years**

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FISCAL YEAR	TAXES	LICENSES AND PERMITS	INTER- GOVERNMENTAL REVENUE	CHARGES FOR SERVICES	FINES AND FORFEITS	MISCELLANEOUS REVENUES	TOTAL REVENUES
1992-93	\$ 241,583,133	\$ 11,259,000	\$ 354,376,651	\$ 47,636,874	\$ 6,122,462	\$ 24,737,258	\$ 685,715,378
1993-94	223,501,878	12,620,995	404,465,304	37,179,540	7,078,224	26,345,351	711,191,292
1994-95	225,445,807	14,940,192	462,100,228	46,188,483	8,474,023	40,461,851	797,610,584
1995-96	234,576,660	12,415,267	565,800,613	47,693,323	9,862,807	38,701,304	909,049,974
1996-97	240,138,668	13,324,933	617,278,173	44,579,250	11,499,560	42,075,258	968,895,842
1997-98	256,680,131	14,882,655	593,963,445	54,295,458	12,460,671	143,116,936	1,075,399,296
1998-99	273,423,421	17,067,513	659,408,934	57,287,860	13,426,857	46,279,528	1,066,894,113
1999-00	296,029,480	22,187,021	783,237,358	62,026,284	14,583,372	49,295,439	1,227,358,954
2000-01	316,624,353	23,688,768	803,712,695	65,836,359	14,908,415	65,397,496	1,290,168,086
2001-02	343,037,203	26,106,311	831,668,101	68,770,386	15,776,099	69,879,317	1,355,237,417

The above amounts include general, special revenue, debt service, and capital projects funds.

During the last ten years, intergovernmental revenue has been affected by a .25% sales tax that was imposed on April 1, 1995, and ended on December 1, 1997, for the construction of the Arizona Diamondbacks Major League Baseball Stadium. Additionally, on January 1, 1999, a .20% sales tax was imposed and continues for the construction and operation of an adult and juvenile detention facilities.

**Maricopa County**  
**Governmental Fund Balances**  
 Last Ten Fiscal Years

FISCAL YEAR	GENERAL FUND	TRANSPORTATION	FLOOD CONTROL	JAIL OPERATIONS	GENERAL OBLIGATIONS
1992-93	\$ (4,330,990)	\$ 32,663,619	\$ 29,925,908	\$ N/A	\$ 714,516
1993-94	11,197,676	34,012,512	17,234,647	N/A	9,957,983
1994-95	21,519,184	45,054,136	14,394,025	N/A	2,671,278
1995-96	60,884,599	44,230,190	16,893,478	N/A	478,731
1996-97	81,520,328	66,162,762	20,909,403	N/A	1,712,018
1997-98	119,759,685	61,815,128	36,191,448	N/A	1,212,057
1998-99	145,038,481	51,054,973	36,144,763	32,338,504	1,240,000
1999-00	160,804,655	38,506,186	25,367,983	21,069,426	0
2000-01	161,202,389	21,265,123	11,229,501	13,345,478	0
2001-02	254,122,264	31,053,721	18,922,990	27,226,636	773,917

FISCAL YEAR	LEASE REVENUE	JAIL CONSTRUCTION	COUNTY IMPROVEMENT	OTHER GOVERNMENTAL FUNDS	TOTAL GOVERNMENTAL FUND BALANCES
1992-93	\$ N/A	\$ N/A	\$ N/A	\$ 21,079,880	\$ 80,052,933
1993-94	N/A	N/A	N/A	45,133,403	117,536,221
1994-95	N/A	N/A	N/A	64,772,653	148,411,276
1995-96	N/A	N/A	N/A	56,339,026	178,826,024
1996-97	N/A	N/A	N/A	(1,669,894)	168,634,617
1997-98	N/A	N/A	N/A	48,404,610	267,382,928
1998-99	N/A	10,609,244	N/A	55,728,483	332,154,448
1999-00	N/A	101,936,868	N/A	114,106,149	461,791,267
2000-01	123,383,762	153,420,528	78,417,432	85,261,536	647,525,749
2001-02	110,233,780	83,191,803	55,305,751	92,705,410	673,536,272

All funds are reported in the year established.

**Maricopa County**  
**General Governmental 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>
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
2001-02	343,037,203	325,728,202	106,115,829	78,285,210

<u>FISCAL YEAR</u>	<u>BASEBALL STADIUM TAX</u>	<u>RENTAL CAR SURCHARGE</u>	<u>JAIL TAX</u>	<u>STREET LIGHTING ASSESSMENTS</u>
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
2001-02	128,498	5,407,664	98,177,716	3,505,969

The Vehicle License Tax for fiscal year 1997-98 and all subsequent years, have a combined amount from the General and Transportation Funds.

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

The Rental Car Surcharge and Street Lighting Assessments are not available prior to fiscal year 1994-95.

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

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FISCAL YEAR	TOTAL TAX LEVY	CURRENT TAX COLLECTIONS	PERCENT OF LEVY COLLECTED	DELINQUENT TAXES COLLECTED
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
2001-02	327,717,255	316,700,603	96.6	6,196,468

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
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
2001-02	276,107	323,173,178	98.6	9,538,579	2.9

The levy for unsecured personal property tax 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 tax 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
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
2001-02	252,676,223	20,071,906	45,322,696	9,646,430	327,717,255

FISCAL YEAR	ALL OTHER JURISDICTIONS	TOTAL	COUNTY AS A PERCENT OF TOTAL LEVY
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
2001-02	2,291,283,803	2,619,001,058	12.5

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

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



**Maricopa County**  
**Assessed and Current Market Value of all Taxable Property**  
**(in thousands of dollars)**  
**Last Ten Fiscal Years**

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FISCAL YEAR	SECURED PROPERTY VALUES		UNSECURED PROPERTY VALUES	
	ASSESSED	CURRENT MARKET	ASSESSED	CURRENT MARKET
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
2001-02	21,748,902	174,348,240	1,164,233	6,304,806

FISCAL YEAR	TOTAL PROPERTY VALUES		TOTAL ASSESSED VALUE AS A PERCENTAGE OF TOTAL MARKET VALUE
	ASSESSED	CURRENT MARKET	
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
2001-02	22,913,135	180,653,046	12.7

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 Tax Rates and Tax Levies**  
**Direct and Overlapping Governments - All County Governments**  
**Last Ten Fiscal Years**

<b>TAX RATES</b>				
<u>FISCAL YEAR</u>	<u>COUNTY CONTROLLED</u>	<u>STATE OF ARIZONA</u>	<u>EDUCATION EQUALIZATION</u>	<u>CENTRAL ARIZONA WATER CONSERVATION DISTRICT</u>
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
2001-02	1.5448	0.0000	0.4974	0.1300

<u>FISCAL YEAR</u>	<u>OTHER SPECIAL DISTRICTS</u>	<u>COMMUNITY COLLEGE DISTRICT</u>	<u>SCHOOL DISTRICTS</u>	<u>CITIES</u>
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
2001-02	0 - 4.0000	1.1107	.1120 - 9.2148	0 - 2.2390

All tax rates are per \$100 assessed valuation.

<b>TAX LEVIES</b>				
<u>FISCAL YEAR</u>	<u>COUNTY CONTROLLED</u>	<u>STATE OF ARIZONA</u>	<u>EDUCATION EQUALIZATION</u>	<u>CENTRAL ARIZONA WATER CONSERVATION DISTRICT</u>
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
2001-02	327,717,255	0	106,221,394	29,787,075

<u>FISCAL YEAR</u>	<u>OTHER SPECIAL DISTRICTS</u>	<u>COMMUNITY COLLEGE DISTRICT</u>	<u>SCHOOL DISTRICTS</u>	<u>CITIES</u>
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
2001-02	73,277,211	239,578,569	1,580,591,708	261,827,846

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

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COUNTY CONTROLLED

**TAX RATES**

FISCAL YEAR	COUNTY OPERATING	DEBT SERVICE	FLOOD CONTROL DISTRICT	COUNTY LIBRARY	TOTAL COUNTY
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
2001-02	1.1832	0.0876	0.2319	0.0421	1.5448

All tax rates are per \$100 assessed valuation.

**TAX LEVIES**

FISCAL YEAR	COUNTY OPERATING	DEBT SERVICE	FLOOD CONTROL DISTRICT	COUNTY LIBRARY	TOTAL COUNTY
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
2001-02	252,676,223	20,071,906	45,322,696	9,646,430	327,717,255

# Maricopa County Principal Taxpayers

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<u>TAXPAYER</u>	<u>2001-02 SECONDARY VALUATION</u>	<u>COUNTY'S 2001-02 SECONDARY ASSESSED VALUATION PERCENTAGE (%)</u>
Arizona Public Service	\$ 692,140,346	3.02%
Qwest / US West	365,985,185	1.60
Southern California Edison Company	169,400,620	0.74
Motorola	142,149,454	0.62
El Paso Electric Company	142,067,483	0.62
Southwest Gas Corporation	121,237,144	0.53
Intel Corporation	108,498,798	0.47
Public Service Company of New Mexico	80,746,508	0.35
AT&T	77,432,255	0.34
Cox Communication	65,991,170	0.29
Southern California Public Power Authority	65,570,107	0.29
Scottsdale Fashion Square Partnership	49,837,135	0.22
MCI Worldcom	44,653,734	0.19
Safeway Inc.	42,791,179	0.19
WalMart	41,375,709	0.18
Target	41,312,611	0.18
Sheraton Corp	37,484,477	0.16
Albertsons	36,233,223	0.16
Wells Fargo	35,717,589	0.16
Arizona MSA	34,472,010	0.15
City of Los Angeles Dept. of Water & Power	33,974,368	0.15
Honeywell	27,624,413	0.12
First American Tax Valuation	27,538,052	0.12
Arizona Mills LLC	25,283,920	0.11
First American Title	23,111,258	0.10
Phoenix Newspapers Inc	19,453,817	0.08
Phoenix SP Hilton	14,982,812	0.07
Total Principal Taxpayers	<u>\$ 2,567,065,377</u>	<u>11.21%</u>
Countywide Secondary Valuation	\$ 22,913,134,480	100.00%

Source: Treasurer's Office, Maricopa County.

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

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<u>FISCAL YEAR</u>	<u>SPECIAL ASSESSMENT BILLING</u>	<u>SPECIAL ASSESSMENTS COLLECTED (1)</u>
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
2001-02	112,821	185,970

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

**Maricopa County**  
**Computation of Direct and**  
**Overlapping General Obligation Bonded Debt**  
For the Fiscal Year Ended June 30, 2002

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Maricopa County general obligation debt	\$ 58,370,000
Less amount available for retirement of general obligation debt	<u>(773,917)</u>
Net general obligation debt	<u>57,596,083</u>
Overlapping debt:	
School Districts	2,792,971,305
Cities and Towns	1,654,589,233
Special Districts	<u>454,294,388</u>
Total overlapping debt	<u>4,901,854,926</u>
Total direct general obligation and overlapping debt	<u><u>\$ 4,959,451,009</u></u>

**Maricopa County**  
**Schedule of Legal Debt Limit**  
For the Fiscal Year Ended June 30, 2002

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Assessed value of real and personal property \$ 22,913,134,480

Debt limit, 15 percent of assessed value (Constitutional limit) \$ 3,436,970,172

**Maricopa County**  
**Comparative Ratio of Bonded Debt to Assessed Values**  
**and Bonded Debt Per Capita**  
Last Ten Fiscal Years

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<u>FISCAL YEAR</u>	<u>POPULATION (1)</u>	<u>ASSESSED VALUE OF TAXABLE PROPERTY</u>	<u>BONDS PAYABLE</u>
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
2001-02	3,192,125	22,913,134,480	58,370,000

<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>
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
2001-02	773,917	57,596,083	0.25	18.04

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



**Maricopa County**  
**Ratio of Annual General Obligation Debt Service Requirements**  
**for General Bonded Debt to Total Governmental Expenditures**  
Last Ten Fiscal Years

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<u>FISCAL YEAR</u>	<u>PRINCIPAL PAYMENTS</u>	<u>INTEREST</u>	<u>TOTAL DEBT SERVICE</u>	<u>TOTAL GENERAL GOVERNMENTAL EXPENDITURES</u>	<u>RATIO</u>
1992-93	\$ 13,300,000	\$ 9,308,788	\$ 22,608,788	\$ 684,425,755	3.3%
1993-94	7,835,000	8,873,375	16,708,375	583,532,438	2.9
1994-95		10,176,909	10,176,909	676,101,106	1.5
1995-96	14,960,000	9,416,838	24,376,838	925,506,083	2.6
1996-97	17,340,000	8,627,593	25,967,593	1,043,248,074	2.5
1997-98	18,170,000	7,754,745	25,924,745	1,058,039,105	2.5
1998-99	19,135,000	6,828,695	25,963,695	1,072,191,744	2.4
1999-00	20,315,000	5,635,275	25,950,275	1,094,794,229	2.4
2000-01	21,390,000	4,551,675	25,941,675	1,210,505,953	2.1
2001-02	18,855,000	2,800,552	21,655,552	1,327,151,756	1.6

The above amounts include general, special revenue, debt service, and capital projects funds.

General obligation bonds reported in the special assessment debt with government commitment have been excluded. Bond issuance and other costs have also 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**  
**Stadium District Revenue Bond Coverage**  
Last Ten Fiscal Years

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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%
2001-02	4,172,913	8,188,248	1,620,168	1,593,307	3,213,475	130%	255%

(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**  
**Property Value, Construction and Bank Deposits**  
**(in thousands of dollars)**  
**Last Ten Years**

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CURRENT MARKET PROPERTY VALUES				
YEAR	COMMERCIAL	INDUSTRIAL	RESIDENTIAL	TOTAL
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
2001	36,021,340	48,866,086	95,765,620	180,653,046

CONSTRUCTION (1)							
YEAR	COMMERCIAL		INDUSTRIAL		RESIDENTIAL		(2) BANK DEPOSITS
	# OF UNITS	VALUE	# OF UNITS	VALUE	# OF PERMITS	VALUE	
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
2001	3,793	2,256,850	143	345,985	42,847	5,088,241	27,859,411

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**  
**Salaries and Blanket Bond**  
**of Elected County Officials**  
For Fiscal Year Ended June 30, 2002

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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	108,675		10,000,000
Court Commissioners	96,600		10,000,000
Court Commissioners	90,563		10,000,000
Court Commissioners	51,922		10,000,000
Justices of the Peace			
Precinct 2432-2457	84,531	(2)	10,000,000
Precinct 2431,2451	78,478	(2)	10,000,000
Precinct 2437	53,415	(2)	10,000,000
Precinct 2444	75,745	(2)	10,000,000
Constables			
Precinct 2431 – 2457	44,158		10,000,000
Precinct 2437	12,459		10,000,000
Precinct 2439,2440,2441,2442,2445,2449	48,277		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**  
**Schedule of Insurance in Force**  
For the Fiscal Year Ended June 30, 2002

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<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.	3ZH12078902	3/1/02 to 3/1/03	\$ 5,000,000 Limit \$ 5,000,000 Aggregate \$ 2,000,000 SIR
Following Form Excess Liability	North River Insurance Co.	9190000044	3/1/02 to 3/1/03	\$ 5,000,000 Limit, excess or \$ 5,000,000 Limit, excess of \$ 2,000,000 SIR
Property/Inland Marine	Allianz Insurance Co.	CLP30000887	7/1/01 to 7/1/02	\$ 666,176,639 Blanket Buildings & Contents \$ 100,000 Deductible \$ 100,000,000 Boiler & Machinery \$ 100,000 Deductible \$ 100,000,000 Earthquake Limit \$ 100,000 Deductible \$ 100,000,000 Flood Zone B&C Limit \$ 10,000,000 Flood Zone A Limit \$ 250,000 Deductible
Difference in Condition	Insurance Co. of the West	XHO170119002	7/1/01 to 7/1/02	\$ 10,000,000 excess \$ 10,000,000 underlying Difference in conditions including flood, excluding earthquake
Difference in Condition	American Alliance Insurance Co.	CPP5746645	7/1/01 to 7/1/02	\$ 6,000,000 part of \$10,000,000 excess \$20,000,000 Difference in conditions including flood, excluding earthquake
Difference in Condition	Greenwich Insurance Co.	ACG3346645	7/1/01 to 7/1/02	\$ 4,000,000 part of \$10,000,000 excess \$20,000,000 Difference in conditions including flood, excluding earthquake
Difference in Condition	Westchester Fire Insurance Co.	IXL4932690	7/1/01 to 7/1/02	\$ 20,000,000 excess \$30,000,000 Difference in conditions including flood, excluding earthquake
Crime	National Union Fire Insurance Co.	2140194	2/28/02 to 2/28/03	\$ 10,000,000 Employee Dishonesty \$ 10,000,000 Faithful Performance of Duty \$ 50,000 Deductible plus 10% Co-Insurance \$ 1,000,000 Theft & Robbery \$ 5,000 Deductible \$ 10,000,000 Computer & Wire Transfer Fraud \$ 50,000 Deductible \$ 1,000,000 Forgery \$ 5,000 Deductible
Hull & Liability	Westchester Fire Insurance Co.	ACL669978	7/1/01 to 7/1/02	\$ 20,000,000 Limit \$ 20,000,000 Personal Injury \$5,000/35,000 Medical Payment each person/aggregate
Aviation OL&T/Premises	Westchester Fire Insurance Co.	APL687699	7/1/01 to 7/1/02	\$ 20,000,000 Limit \$ 100,000 Fire Legal Liability \$ 5,000 Medical Expenses
Excess Workers' Compensation and Employer's Liability	National Union Fire Insurance Co. of Pittsburgh, PA	4161304	7/1/01 to 7/1/02	WC Statutory \$ 1,000,000 EL \$ 250,000 SIR
Self-Insurers Guaranty	Lumbermen's Mutual	3S91864800	9/10/01	\$ 250,000 Limit

**Maricopa County**  
**Schedule of Insurance in Force (Continued)**  
For the Fiscal Year Ended June 30, 2002

<u>POLICY TYPE</u>	<u>INSURER</u>	<u>POLICY NUMBER</u>	<u>POLICY DATES</u>	<u>DEDUCTIBLE/SIR</u>
Bond	Casualty Co.		to 9/10/02	Continued until cancelled Annual Installment
Medical Malpractice and Liability	American Continental Ins. Co.	00L661/ 0D0950061	12/4/00 to 12/4/01	\$ 10,000,000 Limit \$ 10,000,000 Aggregate \$ 1,000,000 SIR Retro Date 7/1/85
Excess Medical Malpractice	American Continental Ins. Co.	00V661/ 0D0950062	12/4/00 to 12/4/01	\$ 15,000,000 Limit \$ 15,000,000 Aggregate Excess of \$10,000,000 primary Retro Date 7/1/85
Medical Malpractice and Liability	Lexington Insurance Co.	6790645	12/4/01 to 12/4/02	\$ 15,000,000 Limit \$ 15,000,000 Aggregate \$ 2,000,000 SIR Retro Date 12/4/01
Express Medical Malpractice	Executive Risk Specialty Insurance Co.	81688568	12/4/01 to 12/4/02	\$ 10,000,000 Limit \$ 10,000,000 Aggregate Excess of \$15,000,000 primary Retro date 12/4/01
Accident Policy Medical Center Volunteers	Hartford Life & Accident Co.	59SR351515	3/1/02 to 3/1/03	\$ 1,000 Accidental Death \$ 2,500 Accidental Dismemberment \$ 1,000 Medical Expense \$ 250 Maximum Dental Limit
Accident Policy Head Start/Early Head Start Children & Adult Volunteers	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 Volunteers	Hartford Life & Accident Co.	59SR352110	7/1/01 to 7/1/02	\$ 2,500 Accidental Death \$ 2,500 Accidental Dismemberment \$ 2,500 Medical Expense \$ 250 Maximum Dental Limit
Accident Policy Sheriff's Department Jail Volunteers	Hartford Life & Accident Co.	59SR352131	10/1/01 to 10/1/02	\$ 3,000 Accidental Death \$ 10,000 Accidental Dismemberment \$ 10,000 Accident Medical Expense \$ 250 Maximum Dental Limit
Provider Reimbursements	TIG Insurance Co.	38859440	01/01/02 to 01/01/03	Excess/Stop Loss coverage for Health Select Plan
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

## Cactus League Attendance

### Last Five Years

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

### CACTUS LEAGUE ATTENDANCE

	<u>2002</u>	<u>2001</u>	<u>2000</u>	<u>1999</u>	<u>1998</u>
Arizona Diamondbacks (1)	147,449	95,208	93,162	104,435	149,077
California Angels	85,571	80,535	86,005	67,797	68,836
Chicago Cubs	154,617	147,749	136,408	171,651	134,329
Chicago White Sox (2)	87,670	67,203	79,526	87,742	73,434
Colorado Rockies	68,314	65,269	63,723	66,594	80,749
Milwaukee Brewers	78,131	68,673	68,813	77,286	63,625
Oakland Athletics	96,232	89,422	84,839	76,791	74,255
San Diego Padres	91,170	74,498	97,238	108,036	85,980
San Francisco Giants	130,830	122,966	100,023	116,479	105,726
Seattle Mariners	156,047	124,553	107,611	117,295	117,411
<b>TOTAL</b>	<b>1,096,031</b>	<b>936,076</b>	<b>917,348</b>	<b>994,106</b>	<b>953,422</b>

(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, 2002

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Geographical location	Maricopa County is located in the south-central portion of the State of Arizona. Its boundaries enclose the greater metropolitan Phoenix area, which is principally comprised of the cities of Phoenix, Tempe, Mesa, Scottsdale, Glendale, Chandler and the town of Paradise Valley. Topographical diversity characterizes the County. There are low mountain ranges, desert valleys and man-made lakes. The County seat, Phoenix, is the capital of Arizona.
Altitude	1,117 feet
Area of the County:	9,222 square miles
Incorporated area	1,441 square miles (15.6%)
Unincorporated area	7,781 square miles (84.4%)
Form of government	Governed by five-member Board of Supervisors
Date formed	1871
Fiscal year begins	July 1
Registered voters	1,296,457 as of July 2002
Number voting	723,867 General Election, November 2002
Percent voting	55% in General Election, November 2002
Number of judicial courts:	
Superior court departments	91
Justice of peace courts	23
Miles of County maintained roads:	
Miles of road	5,823
Miles of road with paved surfaces	4,421
Number of major bridges	25
Number of total bridges	258
Number of County park facilities:	
Regional County parks	5
Recreation areas	4
County managed golf courses	3
Total acres managed	119,295
Conservation areas	1



**Maricopa County**  
**Miscellaneous Statistical Data (Continued)**  
 Last Ten Fiscal Years

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COUNTY EMPLOYEES-GENERAL GOVERNMENT

<u>YEAR</u>	<u>NUMBER OF EMPLOYEES</u>	<u>PERCENT INCREASE (DECREASE)</u>	<u>NUMBER OF EMPLOYEES PER THOUSAND OF CAPITA</u>
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
2002	15,741	4.1	4.9

UNEMPLOYMENT RATE (1)

<u>YEAR</u>	<u>COUNTY</u>	<u>STATE</u>	<u>UNITED STATES</u>
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
2002	5.0	5.5	5.5

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

**Maricopa County**  
**Miscellaneous Statistical Data (Continued)**

For the Fiscal Year Ended June 30, 2002

<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>2000 CENSUS (1)</u>	<u>ESTIMATED 2001 (2)</u>
Avondale	35,883	40,445
Apache Junction (part)	0	275
Buckeye	6,537	10,650
Carefree	2,927	3,095
Cave Creek	3,728	3,900
Chandler	176,581	186,875
El Mirage	7,609	11,915
Fountain Hills	20,235	21,190
Gila Bend	1,980	2,000
Gilbert	109,697	122,360
Glendale	218,812	224,970
Goodyear	18,911	22,820
Guadalupe	5,228	5,230
Litchfield Park	3,810	3,845
Mesa	396,375	414,075
Paradise Valley	13,664	13,915
Peoria	108,364	117,200
Phoenix	1,321,045	1,344,775
Queen Creek	4,316	4,820
Scottsdale	202,705	209,960
Surprise	30,848	38,400
Tempe	158,625	159,435
Tolleson	4,974	5,040
Wickenburg	5,082	5,265
Youngtown	3,010	3,155
Unincorporated	211,203	216,515
<b>Total County</b>	<u>3,072,149</u>	<u>3,192,125</u>
	<u>2000 CENSUS (1)</u>	<u>ESTIMATED 2001 (2)</u>
<u>POPULATION OF STATE OF ARIZONA</u>	5,130,632	5,319,895

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

(2) Source: Department of Economic Security. Data for the 2001 Estimated is as of July 1, 2001.

**Maricopa County**  
**Miscellaneous Statistical Data (Continued)**  
 Last Ten Calendar Years

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<u>INCOME</u>	<u>CALENDAR YEAR</u>	<u>PER CAPITA (1)</u>	<u>MEDIAN PER HOUSEHOLD (2)</u>
	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
	2001	28,580	45,358

<u>RETAIL SALES (1)</u>	<u>CALENDAR YEAR</u>	<u>THOUSANDS OF DOLLARS</u>
	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
	2001	37,715,000

(1) Source: Economic Outlook 02/03 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 (Continued)**  
 Last Ten Calendar Years

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<u>BUILDING PERMITS</u>	(1)	<u>CALENDAR YEAR</u>	<u>PERMITS ISSUED</u>	<u>VALUE OF BUILDINGS</u>
		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
		2001	81,995	9,332,597,000

<u>BANK DEPOSITS</u>	(2)	<u>AS OF DECEMBER 31</u>	<u>THOUSANDS OF DOLLARS</u>
		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
		2001	27,859,411

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



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