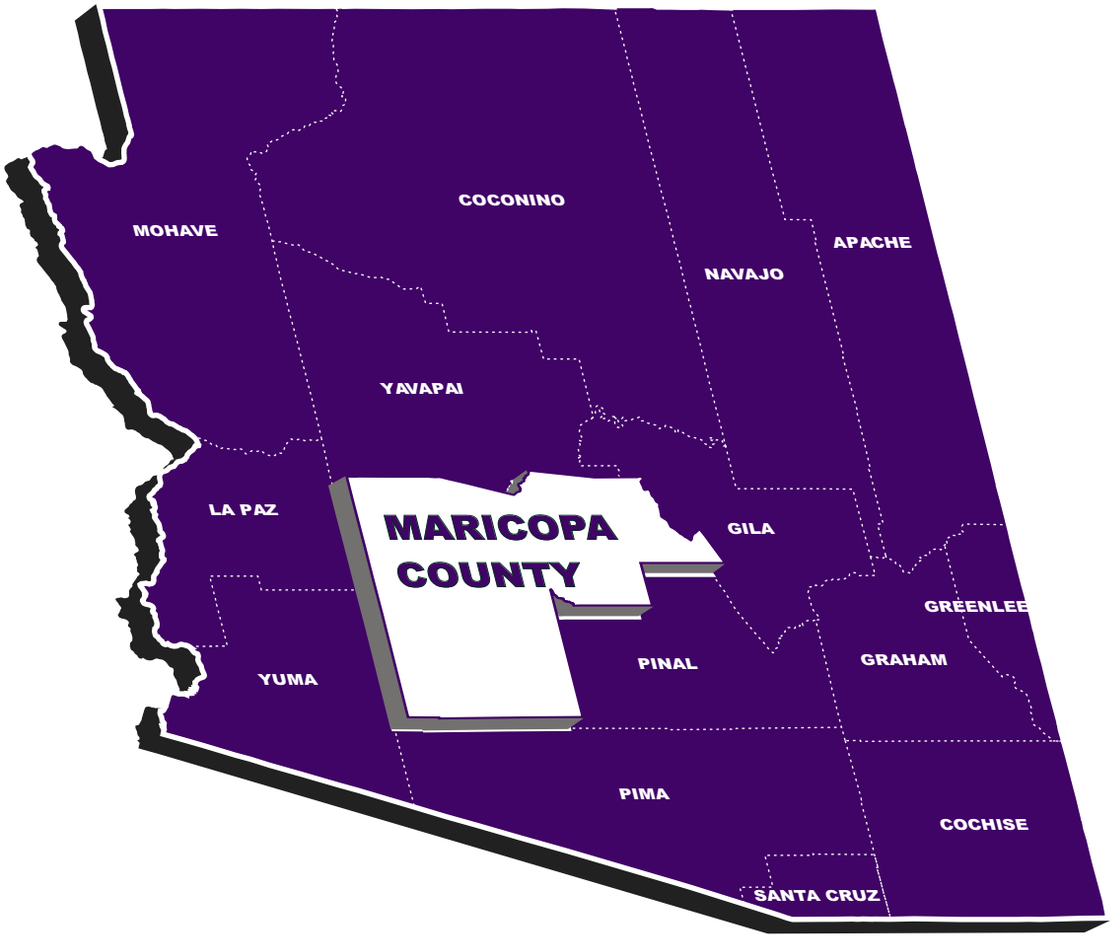
Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2010



Maricopa County, Arizona

www.maricopa.gov

Board of Supervisors

Fulton Brock
District 1

Don Stapley
District 2

Andrew Kunasek
District 3

Max Wilson
District 4

Mary Rose Wilcox
District 5

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2009 to June 30, 2010

Prepared By

Department of Finance

Shelby L. Scharbach, Chief Financial Officer

MARICOPA
1871
ARIZONA
COUNTY

INTRODUCTORY SECTION

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Maricopa County Officials

BOARD OF SUPERVISORS

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

♦♦♦

COUNTY MANAGER

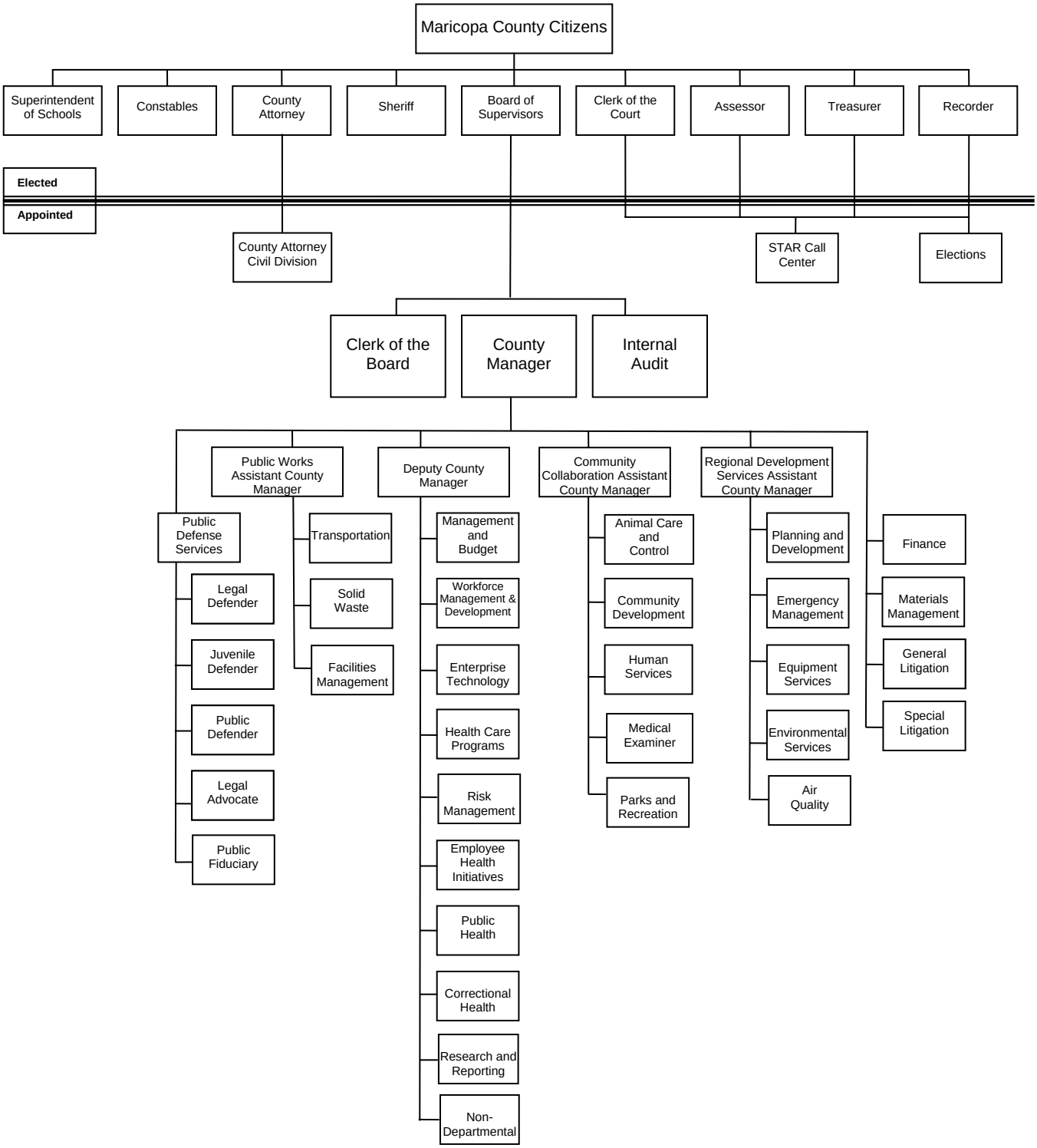
David R. Smith

♦♦♦

CHIEF FINANCIAL OFFICER

Shelby L. Scharbach

Organizational Chart



Maricopa County

County Administrative Office

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Phoenix, AZ 85003-2143
Phone: 602-506-3571
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December 20, 2010

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

Arizona Revised Statute (A.R.S.) §41-1279.21 requires the Office of the Auditor General to conduct financial audits of the accounts and records of County governments. Pursuant to the statute, the Office of the Auditor General audited the Comprehensive Annual Financial Report (CAFR) of Maricopa County in accordance with generally accepted auditing standards for the year ended June 30, 2010.

This report consists of management's representations concerning the finances of Maricopa County. Consequently, management assumes full responsibility of the completeness and reliability of all the information presented in this report. To provide a reasonable basis for making these representations, management of Maricopa County has established a comprehensive internal control framework that is designed both to protect the government's assets from loss, theft, or misuse and to compile sufficient reliable information for preparation of Maricopa County's financial statements in conformity with generally accepted accounting principles (GAAP). Because the cost of internal control should not outweigh their benefits, Maricopa County's comprehensive framework of internal controls has been designed to provide reasonable rather than absolute assurance that the financial statements will be free from material misstatement. As management, we assert that, to the best of our knowledge and belief, this financial report is complete and reliable in all material respects.

The goal of the independent audit was to provide reasonable assurance that the financial statements of Maricopa County for the fiscal year ended June 30, 2010, are free of material misstatement. The independent audit involved examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements; assessing the accounting principles used and significant estimates made by management; and evaluating the overall financial statement presentation. The independent auditors expressed an unqualified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2010. The auditors concluded that the financial statements were considered fairly presented in conformity with GAAP. The independent auditor's report is presented as the first component of the financial section of this report.

The independent audit of the financial statements of Maricopa County was part of a broader, federally mandated "Single Audit" designed to meet the special needs of federal grantor agencies. The standards governing Single Audit engagements require the independent auditor to report not only on the fair presentation of the financial statements, but also on the audited government's internal controls and compliance with legal requirements, with special emphasis on internal controls and legal requirements involving the administration of federal awards. This report will be available in Maricopa County's separately issued Single Audit Report to be issued at a future date.

GAAP requires management's discussion and analysis (MD&A) immediately following the independent auditor's report and provides a narrative introduction, overview, and analysis of the basic financial statements. This MD&A complements this letter of transmittal and should be read in conjunction with it.

County Profile

Maricopa County was established on February 14, 1871 and is located in the south-central portion of the State of Arizona. According to Arizona Department of Commerce, at July 1, 2009, Maricopa County contained 60.2 percent of the State's total population (www.azcommerce.com). The County occupies 9,224 square miles of which 2,145 square miles are incorporated. Phoenix is the capital of Arizona as well as the county seat for Maricopa County.

Maricopa County operates under a five member elected Board of Supervisors who appoints a County Manager. The County Manager is responsible for the general administration and overall operations of the various County departments. The County has several elected officials including the Assessor, Clerk of the Superior Court, Constables, County Attorney, Recorder, Sheriff, Superintendent of Schools, and the Treasurer.

Maricopa County includes in its financial statements all activities of the County and its component units. Component units are legally separate entities for which the County is considered to be financially accountable. See Note 1 to the Notes to the Financial Statements - Summary of Significant Accounting Policies for additional information.

Maricopa County offers a wide variety of governmental services, including:

- *Community Resources:* Library District, Stadium District, and Superintendent of Schools
- *County Administration:* Board of Supervisors, County Administrator, Assessor's Office, Clerk of the Board, Elections, Finance, Human Resources, Information Technology, Treasurer's Office and Facilities Management
- *Justice and Law Enforcement:* Clerk of the Superior Court, County Attorney, Trial Court, Adult Probation, Juvenile Probation, Sheriff's Department, Public Defender and Public Fiduciary
- *Medical Services:* Public Health, Human Services and Medical Examiner
- *Public Works:* Flood Control District, Transportation Department and Solid Waste Management

The annual budget serves as the foundation for Maricopa County's financial planning and control. The County is required by A.R.S. §42-17101 et. seq. to annually prepare and adopt a balanced budget. Arizona law further requires that no expenditure shall be made or liability incurred in excess of the amounts budgeted except as provided by law. Maricopa County's annual budget is available on the Internet at the following address: http://www.maricopa.gov/budget/.

Economic Outlook

Maricopa County has a variety of industries within its boundaries with the majority comprised of high tech, financial, and service industries. Some of the major employers located in the state include Wal-Mart, Banner Health Systems, Wells Fargo & Co. and various local governments (The Book of Lists).

Because of a favorable climate and mild weather conditions, tourism is also a large factor in the strength of the local economy. Major sporting events can be held year around and many people come to the area during the winter months. Maricopa County is the home to teams from major league professional sports, which include the Arizona Cardinals of the National Football League (NFL), Phoenix Suns of the National Basketball Association (NBA), Arizona Diamondbacks of the Major League Baseball (MLB) and the Phoenix Coyotes of the National Hockey League (NHL). Maricopa County also hosts several major league baseball teams for the annual spring training Cactus League. Maricopa County is also a host to other major sporting events such as the Waste Management Phoenix Open golf tournament, and Phoenix International Raceway, which hosts two major NASCAR events each year. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Insight Bowl.

Arizona's economy is slowly starting to recover from the economic downturn and is expected to show signs of improvement in fiscal year 2011 (http://knowledge.wpcarey.asu.edu). Maricopa County's unemployment rate is 8.5 percent as of October 2010, which remains below both the State of Arizona and the United States unemployment rates of 9.5 percent, and 9.6 percent, respectively (www.workforce.az.gov).

Financial Policies and Long-Term Financial Planning

Financial Planning – Maricopa County has a fiscally conservative management philosophy, which has allowed the County to be financially successful. Maricopa County prepares a five-year financial forecast, with the assistance of an economist, which is updated on a quarterly basis for several major funds, including the General Fund and Detention Fund. The five-year forecast provides a conservative estimate of the County's fiscal condition given realistic economic trends, current Board policies, and existing laws. The forecast does not incorporate anticipated policy changes, spending priorities, or proposed new revenue sources.

Capital Improvement Program – Maricopa County's Capital Improvement Program (CIP) identifies capital projects to be completed over the next five years. Because these projects typically span more than one fiscal year, the plans are updated annually to track existing projects, identify new projects, and update funding estimates and forecasts. It is the County's policy that new capital projects will be undertaken only if future operating revenues are reasonably estimated to be sufficient to support associated future operating costs. Operating costs associated with new facilities are budgeted by the user department in conjunction with the Facilities Management Department. Estimated operating costs, as well as anticipated savings in lease costs and operating costs of facilities to be replaced are factored into the County's ten-year financial forecast.

Debt Management – Maricopa County utilizes a modified "pay as you go" financial policy for large capital improvement projects and other infrastructure. The County pays cash for many capital improvements, or utilizes lease reversions or other funding sources from the General Fund to pay for large dollar projects.

Cash Management – Maricopa County maintains deposits and investments in the Treasurer's Pool and outside of the Treasurer's Pool. The Treasurer's Pool invests 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. Deposits and investments held outside of the Treasurer's Investment Pool represent a small portion of the County's total investments.

It is the County's investment policy to: collateralize all deposits by at least 101 percent of the deposits not covered by depository insurance; preserve the principal value and the interest income of an investment; hold investments to maturity, where practical, to avoid any loss on investments resulting from an early sale or retirement of an investment; and require all of the Treasurer's securities be held by the agent or trust department and in the County's name.

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. This report will be available in Maricopa County's separately issued Expenditure Limitation Report to be issued at a future date.

Awards and Acknowledgements

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 for its comprehensive annual financial report for the fiscal year ended June 30, 2009. 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 U.S. general 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.

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 Office of the Auditor General. 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 Manager

Shelby L. Scharbach
Chief Financial Officer

Maricopa County

Citizens Audit Advisory Committee

301 West Jefferson Street
Suite 660
Phoenix, AZ 85003-2143

Ralph W. Lamoreaux, CPA
Janet Secor, CIA
Matthew Breecher, CPA
Ryan T. Brownsberger, CPA

June 30, 2010

The Honorable Maricopa County Board of Supervisors

The Maricopa County Citizens 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 2009-2010)

The Citizens Audit Advisory Committee:

- Reviewed the county's internal audit activities and management's responses thereto.
- Reviewed the county's annual financial statements and issues related to the external audit performed by the Arizona State Auditor General.
- Provided guidance and commentary as needed.
- Enhanced the communication between the internal and external auditors.
- Met five times during the fiscal year, according to charter requirements.

Respectfully,

Janet Secor

Janet Secor, Chair

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, 2009

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

President

Executive Director

FINANCIAL SECTION

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Basic Financial Statements - Notes

Required Supplementary Information
- **Budgetary Comparison Schedules - General Fund and Major Special Revenue Fund**
- **Note to Budgetary Comparison Schedules**
- **Schedule of Agent Retirement Plans' Funding Progress**
- **Modified Approach for Infrastructure Assets**

Combining and Individual Fund Statements and Schedules
- **Nonmajor Governmental Funds**
- **Internal Service Funds**
- **Agency Fund**

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
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, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements as listed in the table of contents. 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 three departments and the discretely presented component unit, which account for the following percentages of the assets and liabilities of the opinion units affected:

Opinion Unit/Department	Assets	Liabilities
Government-wide Statements		
Governmental activities:		
Stadium District	6.86%	9.12%
Risk Management	1.31%	17.30%
Employee Benefits Trust	1.22%	2.77%
Discretely presented component unit—Housing Authority	100.00%	100.00%
Fund Statements		
Aggregate remaining fund information:		
Stadium District	1.08%	0.01%
Risk Management	2.22%	35.35%
Employee Benefits Trust	2.06%	5.65%

Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinions, insofar as they relate to the amounts included for the Housing Authority; the Stadium District, which includes the Ballpark Operations and Cactus League Operations Special Revenue Funds, the Stadium District Debt Service Fund, and the Long Term Project Reserve Capital Projects Fund; and the Risk Management and Employee Benefits Trust Internal Service Funds, are based solely on the reports of the other auditors.

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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 reports of the other auditors provide a reasonable basis for our opinions.

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2010, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in conformity with U.S. generally accepted accounting principles.

The Management's Discussion and Analysis on pages 3 through 13, the Budgetary Comparison Schedules on pages 73 through 76, the Schedule of Agent Retirement Plans' Funding Progress on pages 77 and 78, and the Infrastructure Assets information on page 79 are not required parts of the basic financial statements, but are supplementary information required by the Governmental Accounting Standards Board. We have applied certain limited procedures, which consisted principally of inquiries of management regarding the methods of measurement and presentation of the required supplementary information. However, we did not audit the information and express no opinion on it.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The introductory section, combining and individual fund statements and schedules, and statistical section listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the reports of the other auditors, are fairly stated in all material respects in relation to the basic financial statements taken as a whole. The introductory and statistical sections have not been subjected to the auditing procedures applied in the audit of the basic financial statements and, accordingly, we express no opinion on them.

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 on our tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements and other matters at a future date. The purpose of that report is to describe the scope of our testing of internal control over financial reporting and compliance and the results of that testing, and not to provide an opinion on internal control over financial reporting or on compliance. That report is an integral part of an audit performed in accordance with *Government Auditing Standards* and should be considered in assessing the results of our audit.

Debbie Davenport
Auditor General

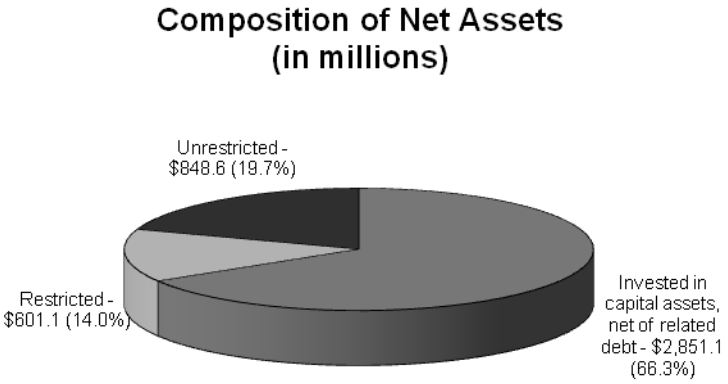
December 20, 2010

Management's Discussion and Analysis

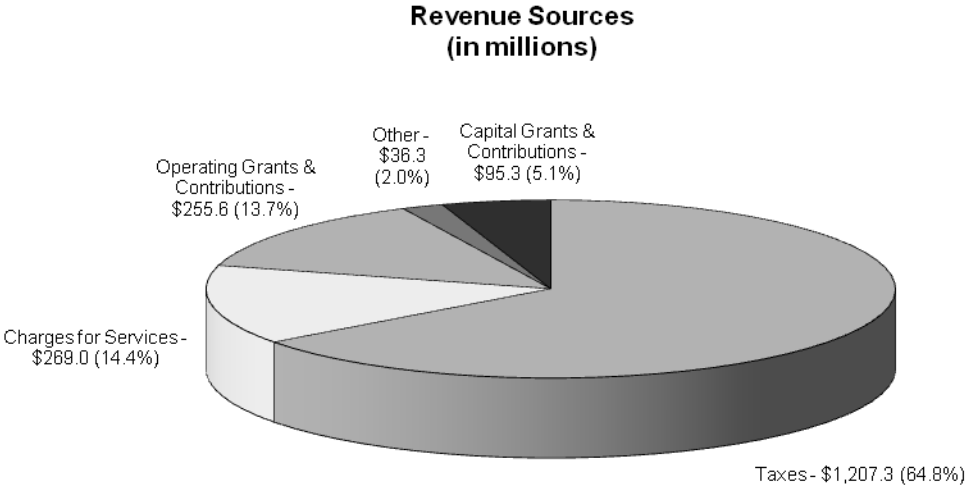
This discussion and analysis is intended to be an easily readable analysis of Maricopa County's (County) financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the Transmittal Letter that begins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

Financial Highlights

- The total assets of the County exceeded its liabilities at the close of the fiscal year by $4,300.8 million (net assets), an increase of 6.3 percent from the prior year. Of this amount, $848.6 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.



- The County's total net assets as reported in the Statement of Activities increased by $272.5 million from the prior year. The County's primary sources of revenue are from taxes, charges for services, and grants and contributions.



- The County's governmental funds reported combined fund balances of $1,517.7 million, an increase in fund balance of $93.0 million over the prior fiscal year. Approximately 97.3 percent of the combined fund balances or $1,477.8 million is unreserved and available to meet the County's current and future needs.

- Unreserved fund balance for the General Fund increased by 19.3 percent to $489.0 million; approximately 63.7 percent 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. In addition, A.R.S. §42-17102 stipulates that the estimated expenditures may include an amount for unanticipated contingencies or emergencies.

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 consist of 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. The Combining and Individual Fund Statements and Schedules – Nonmajor Funds begin on page 90.

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

- 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 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 County has no business-type activities.

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 government-wide financial statements to emphasize they are legally separate from the County. 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 are reported as blended component units. The Housing Authority of Maricopa County is reported as a discretely presented component unit.

The Government-wide financial statements can be found on pages 19-21 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.*

  The County reports four 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 Fund, Detention Operations Fund, County Improvement Debt Fund, and General Fund County Improvements Fund.

  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 90 of this report.

  The governmental funds financial statements can be found on pages 22-26 of this report.

- ***Proprietary funds*** are used to account for the County's internal service funds. *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.

  The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements, which begin on page 230 of this report.

  The proprietary fund financial statements can be found on pages 28-30 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 32-33 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 37-70 of this report.

Required Supplementary Information is presented concerning the County's General Fund and Detention Operations Fund. A budgetary comparison schedule has been provided for both of these funds to demonstrate compliance with budget and additional information is provided by the Note 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 73-79 of this report.

Government-wide Financial Analysis

Net Assets

Net assets may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Assets of the County for June 30, 2010, as compared to the prior year.

Statement of Net Assets
As of June 30
(in millions)

	Governmental Activities		
	2010	2009*	% Chg P/Y
Current and other assets	$ 1,810.5	$ 1,713.5	5.7%
Capital assets	3,021.3	2,869.0	5.3
Total assets	4,831.8	4,582.5	5.4
Current liabilities	189.5	180.1	5.2
Long-term liabilities	341.5	374.1	(8.7)
Total liabilities	531.0	554.2	(4.2)
Net assets			
Invested in capital assets, net of related debt	2,851.1	2,686.7	6.1
Restricted	601.1	565.2	6.4
Unrestricted	848.6	776.4	9.3
Total net assets	$ 4,300.8	$ 4,028.3	6.8

* Net assets and capital assets amounts for fiscal year 2009 were restated for various capital asset adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

By far, the largest portion - $2.9 billion or 66.3 percent - of the County's net assets reflects the investment in capital assets (e.g., land, buildings and improvements, machinery and equipment, infrastructure and construction in progress), less accumulated depreciation and any related debt used to acquire those assets that is still outstanding. Net assets invested in capital assets increased by $164.4 million due to an increase in net capital assets of $152.4 million and a decrease in capital related debt, net of unspent proceeds, of $12.0 million. The change in capital related debt, net of proceeds, included a decrease in capital related debt of $49.3 million and a decrease in unspent proceeds of $37.3 million. The decrease in capital related debt was mainly a result of the early payment of several capital lease agreements totaling $24.7 million as well as the payment of regularly scheduled debt payments. The decrease in unspent proceeds is a result of capital spending on projects funded by the Lease Revenue Bond, Series 2007A. The large increase in capital assets is mainly attributed to an increase in construction in progress, land, and infrastructure of $123.6, $50.5 and $41.1 million, respectively. These increases were offset by an increase in accumulated depreciation for buildings, equipment and infrastructure of $53.2 million. The increase in construction in progress is primarily due to the Criminal Court Tower Project, for which the County expended $93.1 million during fiscal year 2010. The increase in land and infrastructure is due to an increase in Transportation infrastructure-related land and infrastructure assets of $47.3 and $41.2 million, respectively.

The County uses 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.

The second component of the County's total net assets, $601.1 million or approximately 14.0 percent, represents resources that are subject to external restrictions on how they may be used. This component increased by $35.9 million from the prior year.

The final component consists of unrestricted net assets, $848.6 million or 19.7 percent, and may be used to meet the County's ongoing obligations. Unrestricted net assets increased from fiscal year 2009 by $72.2 million.

Both the increases in the restricted and unrestricted net assets can be attributed to revenues exceeding expenses for the fiscal year. Although the economic environment is still in a decline, with less revenue collected than the prior year, the County was able to ensure that expenses did not exceed revenues by employing a conservative approach to forecasting and budgeting. The County minimized the negative impact of the economy by utilizing budget balancing tactics, while still providing the citizens with mandated services.

Changes in Net Assets

As discussed previously, the County's total net assets of $4.3 billion increased by $272.5 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2010 compared to the prior year and indicates the changes in net assets for governmental activities:

	Governmental Activities		% Chg
	2010	2009*	P/Y
Revenues:			
Program revenues:			
Charges for services	$ 269.0	$ 287.8	(6.5)%
Operating grants and contributions	255.6	229.0	11.6
Capital grants and contributions	95.3	124.2	(23.3)
General revenues:			
Taxes	1,207.3	1,219.8	(1.0)
Other	36.3	52.4	(30.7)
Total Revenues	1,863.5	1,913.2	(2.6)
Expenses:			
General government	235.2	174.7	34.7
Public safety	888.9	984.6	(9.7)
Highways and streets	83.2	90.3	(7.8)
Health, welfare and sanitation	331.3	403.8	(17.9)
Other**	52.3	59.8	(12.7)
Total Expenses	1,590.9	1,713.2	(7.1)
Change in net assets	272.5	200.0	36.3
Net assets – beginning, as restated	4,028.3	3,828.3	5.2
Net assets – ending	$4,300.8	$4,028.3	6.8

* Net assets for fiscal year 2009 were adjusted by ($17.5) million for various capital asset adjustments related to the prior period. See Note 3 – Beginning Balances Restated for additional information.

** The functions of culture and recreation, and education along with interest on long-term debt are shown in the condensed Statement of Activities above as other expenses.

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 reported as a capital asset and the expense 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 $119.9 million. This increase is offset by disposals and other miscellaneous capital asset transactions, such as donations, totaling $32.8 million.

In the government-wide Statement of Activities, the significant revenues reported included taxes (County-levied, general sales, and vehicle license taxes), charges for services, and operating grants, which represent 64.8, 14.4 and 13.7 percent, respectively, of total governmental activities revenues for fiscal year 2010. Tax revenues in total decreased by $12.5 million from the prior year. All tax revenues, with the exception of property taxes, decreased from the prior year, which is a result of the economic environment. In fiscal year 2010, property tax revenue continued to increase from the prior year even with the continued decline in housing values as there is a lag period between the actual decline in market value and when that decline is recognized for the assessed valuation used for the property tax rate and levy. The increase in property taxes of $36.2 million in fiscal year 2010 was offset by decreases in sales taxes, other County-levied taxes, and vehicle license taxes of $28.6, $10.4, and $9.6 million, respectively. Although tax revenues continued to decline in fiscal year 2010, the decline appears to be slowing down with a total decrease in the decline of $50.6 million from fiscal year 2009. Charges for services revenue decreased $18.8 million from the prior year primarily from a decrease in intergovernmental charges for services related to a decrease in jail per diem revenues of $4.6 million and Air Quality Fees revenue of $5.8 million. The decrease in jail per diem can be attributed to a decrease in bookings and inmate housing days in the County detention facilities. Air Quality fees revenue decreased due to economic construction slowdown. Operating grants revenue increased $26.6 million from the prior year primarily from an increase in federal grant monies from the American Recovery and Reinvestment Act.

Tax and other operating revenues provide the principal support for the functions of the County, which include general government; public safety; highways and streets; health, welfare and sanitation; culture and recreation; and education. Total expenses decreased $122.3 million or 7.1 percent from the prior fiscal year. The most significant fluctuations were in the general government, public safety; and health, welfare and sanitation functions, with net changes of $60.6, ($95.8), and ($72.4) million, respectively. The increase in general government is primarily attributed to the following: $9.1 million in additional grant expenses as a result of funding received from the American Recovery and Reinvestment Act, $18.6 million due to an increase in incurred but not reported claims estimated in the Risk Management Fund for estimated claim payouts, and $19.0 million in mandated payments to the State of Arizona General Fund. The decrease in public safety expenses is partially due to the payment in fiscal year 2009 to the State Budget Neutrality Compliance Fund payment of $24.2 million, which was not paid in fiscal year 2010. In addition, expenses in the Planning and Development Fees Fund decreased from the prior year by $4.7 million due to the decrease in demand for their services due to the economy. The remaining decrease was primarily due to planned budgeted reductions in personnel and other costs in response to the economy. The decrease in health, welfare, and sanitation expenses is due to a decrease in ALTCS and AHCCCS contributions of $78.1 million from a reduction of planned contributions from the prior year of $42.0 million and a refund of contributions of $36.1 million, which are both a result of the fiscal year 2008-09 Federal Medical Assistance Percentages (FMAP) stimulus monies.

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 of June 30, 2010, the governmental funds reported combined fund balances of $1,517.7 million and an increase in fund balance of $93.0 million over the prior fiscal year. Approximately 97.0 percent of the combined fund balances or $1,477.8 million is available to meet the County's current and future needs (unreserved fund balance). The remaining fund balance is reserved for inventories, intergovernmental loans, advances and debt service.

The following funds are the County's major governmental funds:

General Fund
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 $489.0 million, while total fund balance was $509.5 million. This represents an increase in the unreserved fund balance from the prior year of $79.0 million, or 19.3 percent. 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 63.7 percent of the total fiscal year 2010 General Fund expenditures, while total fund balance represents 66.4 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

During fiscal year 2010, the General Fund experienced a total increase in fund balance of $78.6 million, which is due to revenues exceeding expenditures. While revenues decreased $1.8 million from the prior fiscal year, expenditures decreased significantly with a total decrease of $112.8 million, resulting in a net increase in fund balance for the General Fund. Although total revenues decreased by only $1.8 million, tax revenues increased $40.1 million, but were offset by a decrease in intergovernmental revenues of $35.7 million. The increase in taxes is from property tax revenue, which has continued to increase even in the declining economic environment due to the lag period between the actual decline in market value and when that decline is recognized for the assessed valuation used for the property tax rate and levy. Intergovernmental revenue reported in the General Fund is primarily comprised of state shared sales tax and vehicle license tax, which due to the economy, have continued to decline over the past several fiscal years and decreased $28.6 and $9.6 million, respectively, from the prior fiscal year. As stated above, the increase in fund balance can be attributed to a decrease in expenditures of $112.8 million. This decline is primarily a result of a decrease in ALTCS and AHCCCS contributions of $78.1 million as a result of FMAP stimulus monies (see page 8). The remaining decreases in the General Fund are a result of planned budgeted expenditure decreases as part of budget balancing initiatives.

Detention Operations Fund
The Detention Operations Fund is a special revenue fund that 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 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election to be used for jail facility operations. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins.

The Detention Operations Fund accounts for the jail tax revenue along with transfers from the General Fund for maintenance of effort (MOE). The MOE transfer from the General Fund is used to support the jail detention operations. Arizona Revised Statutes require the County to calculate the maintenance of effort transfer on an annual basis. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $220.6 million, of which more than 99 percent is unreserved. This was an increase in total fund balance of $29.9 million, or 15.6 percent, from the prior fiscal year. Although the fund had more expenditures than revenues by $142.1 million, the increase in fund balance can be attributed to net transfers of $172.1 million, which represented a net increase in transfers of $3.0 million over the prior year. Transfers from the General Fund for maintenance of effort were $174.2 million while transfers to the Detention Capital Projects Fund were $2.1 million. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

County Improvement Debt Fund
The County Improvement Debt Fund is a debt service fund that accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations. At the end of the current fiscal year, unreserved fund balance of the County Improvement Debt Fund was $1.7 million, while total fund balance was $8.9 million, which is a decrease of $6.9 million from the prior fiscal year. The decrease in fund balance is attributed to the continued payment of debt service obligations. As no new debt issuances occurred during the fiscal year, the primary activity in this fund is debt service payments.

General Fund County Improvements Fund
The General Fund County Improvements Fund is a capital projects fund that accounts for capital projects funded by transfers from the General Fund. Projects that are currently funded include justice, administrative and parks facilities. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was $387.5 million, all of which is unreserved. The fund balance in this fund decreased $32.3 million from the prior fiscal year, which is attributed to an increase in capital outlay expenditures of $35.9 million. The increase in capital outlay is a result of expenditures incurred for the Criminal Court Tower project of $44.9 million in fiscal year 2010.

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in an increase in revenues of $4.9 million and an increase in expenditures of $2.6 million. The increase in budgeted revenues and increase in budgeted expenditures was primarily a result of the County receiving additional funding from the State to accommodate the increased cost of early balloting and the special State sales tax election. A significant favorable expenditure variance, as compared to the budget, was incurred in the General Government Department (general government function) and Health Care Programs Department (health, welfare, and sanitation function) of $159.2 million and $85.9 million, respectively. These savings were a result of the General Government Department's less than anticipated spending from the contingency and reserve funds and the Health Care Program Department's reduction in contributions to and reimbursements from the Arizona Long Term Care System and the Arizona Health Care Cost Containment System. None of the variances between the budget and actual amounts were significant enough to affect the County's ability to provide future services.

Capital Assets and Long-Term Liabilities

Capital Assets

The County's capital assets balance as of June 30, 2010, was $3.0 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. The County reports infrastructure assets, which consist of the Flood Control District and Transportation Department infrastructure, in the government-wide financial statements in accordance with GASB Statement No. 34. Additional information regarding infrastructure assets can be found in the Notes to the Financial Statements (Note 1 – Summary of Significant Accounting Policies and Note 11 – Capital Assets).

The Flood Control District infrastructure assets consist of drainage systems, dams, flood channels and canals. Flood Control infrastructure is reported using the depreciation approach and the County uses the straight-line method of depreciation on these assets. At June 30, 2010, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $243.5, $235.3, and $158.8 million, respectively, net of any related accumulated depreciation.

The Transportation Department 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. During fiscal year 2010, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by $6,578,462 and $763,257 from the estimated costs for the roadway and bridge system, respectively. Roadway and Bridge System maintenance is predicated by the Federal clearance process, additionally, projects were met with environmental delays in fiscal year 2010. As a result preservation and maintenance projects were delayed for several months and funds will rollover to fiscal year 2011. See Required Supplementary Information on page 79 for additional information. At June 30, 2010, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $292.9, $666.4, and $42.3 million, respectively.

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

	Governmental Activities			
	2010	2009*	$ Change	% Change
Land	$ 667.3	$ 616.8	$50.5	8.2%
Infrastructure	666.4	625.3	41.1	6.6
Buildings and improvements (net of accumulated depreciation)	1,084.1	1,121.8	(37.7)	(3.4)
Machinery and equipment (net of accumulated depreciation)	88.1	108.9	(20.8)	(19.1)
Construction in progress	352.7	229.1	123.6	54.0
Infrastructure (net of accumulated depreciation)	162.8	167.1	(4.3)	(2.6)
Totals	$ 3,021.4	$ 2,869.0	152.4	5.3

* The capital asset amounts for fiscal year 2009 were restated for various prior period corrections. See Note 3 – Beginning Balances Restated for additional information.

Capital assets, net of accumulated depreciation, increased by $152.4 million, or 5.3 percent, from the prior year. The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2010, was in the increase in infrastructure-related capital assets, which accounted for $112.5 million of the total increase from the prior year. During fiscal year 2010, Transportation Department and Flood Control District infrastructure assets changed $106.6 and $6.0 million, respectively, from the prior year and accounted for changes in land, construction in progress, and non-depreciable infrastructure of $48.2, $22.6 and $41.7 million, respectively. In addition, non-infrastructure-related construction in progress increased significantly due to the Criminal Court Tower Project, which had expenditures of $93.1 million during fiscal year 2010. The decreases noted in buildings and improvements and machinery and equipment are due to annual depreciation expense charged to those asset categories.

Long-Term Liabilities

Maricopa County has the following bond ratings:

Debt Instrument & Rating Agency	Rating	Date Awarded
General Obligation Bonds (implied or issuer credit rating)		
Fitch Ratings	AAA	April 2007
Standard & Poor's	AAA	August 2007
Moody's Investor Services	Aa1	April 2009
Lease Revenue Bonds		
Fitch Ratings	AA+	April 2007
Standard & Poor's	AA+	April 2007
Moody's Investor Services	Aa2	April 2009
Certificates of Participation		
Fitch Ratings	AA+	April 2007
Moody's Investor Services	Aa3	April 2009

At June 30, 2010, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of $341.5 million, which represents a $32.6 million decrease from the prior year balance of $374.1 million. The majority of the $32.6 million decrease is attributable to a net increase of debt service payments made during fiscal year 2010 for lease revenue bonds ($10.6 million), Stadium District revenue bonds ($3.3 million), capital leases ($36.1 million), and reported and incurred but not reported claims of $25.0 million. The largest components of long-term liabilities at June 30, 2010, consisted of lease revenue bonds - $153.3 million, Stadium District revenue bonds - $37.9 million, capital leases - $15 million, and reported claims and incurred but not reported claims - $98.9 million.

Lease revenue bonds applicable to governmental activities are paid from the County Improvement Debt Fund (debt service fund) which is funded by transfers from the General Fund and is predominately unrestricted. At June 30, 2010, the fund balance in the County Improvement Debt Fund to pay future liabilities was $8.9 million.

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. On June 5, 2002, the Stadium District issued revenue refunding bonds in the amount of $58,225,000 (par value) of which $37,905,000 remains outstanding.

Capital leases applicable to governmental activities of $15.0 million have been entered into for various lease-purchase agreements, which are callable at par plus accrued interest. The decrease of $36.2 million from the prior year is primarily related to the early payoff of various capital leases.

Reported and incurred but not reported claims applicable to governmental activities of $98.9 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $25 million from the prior year primarily related to actuarial estimates for the County's self-insured portion of future claims for general litigation related to torts; thefts 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. Additional information regarding long-term liabilities can be found in the Notes to Financial Statements (Note 13 – Long-Term Liabilities and Note 17 – Risk Management).

Economic Factors and Next Year's Budget and Rates

- Although the recession has ended, it will take Arizona three to four years to return to pre-recession levels of economic activity and four to five years to once again be among the national leaders in growth (http://knowledge.wpcarey.asu.edu).
- The population in Maricopa County continues to grow, even though Arizona's economy has faltered. The Arizona Department of Commerce reports that Maricopa County's population increased by 0.9 percent from fiscal year 2008 to 2009 (www.azcommerce.com). The unemployment rate in Maricopa County, according to Arizona Workforce, in October 2010 was 8.5 percent, which remains below both the state average of 9.5 percent and national average of 9.6 percent (www.workforce.az.gov).
- As reported by the Arizona Department of Commerce, Maricopa County's population increased 31.0 percent from July 1, 2000 to July 1, 2009, which is higher than the United States' overall population increase of 8.8 percent for the same time period (www.azcommerce.com).

As part of the annual budget planning process, the County's Office of Management and Budget developed a financial forecast to assist in both short and long range financial planning. This forecast provides a conservative estimate of the County's fiscal condition through the next five years given a realistic economic forecast, current County policies and existing laws. The forecast was instrumental in the determination of the fiscal year 2011 budget and tax rate, which took into account several significant trends:

- Assessed property tax values are estimated to decline by almost $15 billion by fiscal year 2013.

- State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues begin to increase or are at least expected to remain flat in fiscal year 2010-11 after three years of decline. However, annual collections generally do not regain the peak levels of 2004-2006 until after fiscal year 2015.
- Staggering State budget deficits continue to pose a significant risk to Maricopa County's fiscal stability. The forecast assumes continuation of the $28.6 million fiscal year 2011 mandated contribution to the State, along with sizable increases in mandated healthcare contributions, in particular for the ALTCS program.

At the end of the fiscal year, unreserved fund balance for the General Fund was $489.0 million, or 63.7 percent of total General Fund expenditures. Unreserved fund balance increased by 19.3 percent from the prior year. This is due to actual revenues in excess of actual expenditures. In accordance with Arizona Revised Statutes (A.R.S.), the entire amount will be budgeted 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, 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.

Basic Financial Statements

Maricopa County
Definitions of Government-wide Financial Statements and Listing of Major Funds

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.

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

Detention 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 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election to be used for jail facility operations. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the receipt of tax revenue, jail operations expenditures, and transfers to the Detention Capital Projects Fund for construction of the adult and juvenile detention facilities.

Debt Service Funds

County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations.

Capital Projects Funds

General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

Maricopa County
Statement of Net Assets
June 30, 2010

	PRIMARY GOVERNMENT	COMPONENT UNIT
	Governmental Activities	Housing Authority
ASSETS		
Cash in bank and on hand	$ 1,753,980	$ 3,066,611
Cash and investments held by County Treasurer	1,549,330,513	
Receivables (net of allowances for uncollectibles)	27,764,148	225,393
Due from other governmental units	158,469,166	
Inventories	9,825,907	111,023
Prepaids	1,265,817	59,518
Deferred costs	3,415,963	
Miscellaneous	2,252,219	
Intergovernmental loans	15,467,006	
Cash and investments held by trustee – restricted	40,991,580	2,357,516
Capital assets:		
Land	667,294,295	4,021,695
Buildings and improvements	1,437,998,557	43,406,413
Machinery and equipment	285,185,718	769,909
Infrastructure – nondepreciable	666,430,012	
Infrastructure – depreciable	235,265,872	
Construction in progress	352,659,181	111,582
Less: accumulated depreciation	(623,458,201)	(29,514,433)
Total assets	4,831,911,733	24,615,227
LIABILITIES		
Accounts payable	81,982,015	223,994
Accrued liabilities	8,043,893	120,546
Employee compensation payable	72,024,795	28,163
Interest payable	3,721,345	
Unearned revenue	22,428,230	14,770
Due to other governmental units	6,000	
Deposits held for other parties	1,327,236	146,140
Noncurrent liabilities:		
Due within one year	77,476,009	
Due in more than one year	264,058,233	497,587
Total liabilities	531,067,756	1,031,200
NET ASSETS		
Invested in capital assets, net of related debt	2,851,126,451	18,795,166
Restricted for:		
General government	5,238,231	
Public safety	432,259,774	
Highways and streets	80,711,191	
Health, welfare and sanitation	17,346,882	
Culture and recreation	43,346,338	2,021,691
Education	5,471,993	
Debt service	16,791,443	
Unrestricted	848,551,674	2,767,170
Total net assets	$ 4,300,843,977	$ 23,584,027

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, 2010

		Program Revenues		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions
Functions/Programs				
Primary government:				
Governmental activities:				
General government	$ 235,215,523	$ 26,983,394	$ 19,264,606	$
Public safety	888,875,706	154,380,972	34,798,962	11,870,285
Highways and streets	83,230,341	26,534,563	85,294,868	83,398,684
Health, welfare and sanitation	331,333,847	46,903,563	110,453,243	
Culture and recreation	37,933,317	13,230,460	80,811	
Education	8,234,785	918,352	5,732,932	
Interest on long-term debt	6,123,987			
Total governmental activities	1,590,947,506	268,951,304	255,625,422	95,268,969
Total primary government	$ 1,590,947,506	$ 268,951,304	$ 255,625,422	$ 95,268,969
Component unit:				
Housing Authority	$ 19,873,090	$ 1,200,462	$ 18,134,365	$ 1,589,936
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for Flood Control District				
Property taxes, levied for Library District				
Share of state sales taxes				
Sales tax – Jail construction and operation				
Surcharge tax – Stadium District				
Share of state vehicle license tax				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Miscellaneous				
Total general revenues				
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	Component Unit
Governmental Activities	Housing Authority
$ (188,967,523)	
(687,825,487)	
111,997,774	
(173,977,041)	
(24,622,046)	
(1,583,501)	
(6,123,987)	
(971,101,811)	
(971,101,811)	
	$ 1,051,673
519,651,976	
72,753,878	
20,482,122	
366,285,237	
107,094,680	
4,668,705	
116,405,328	
2,652,085	
21,884,398	6,194
11,756,381	665,431
1,243,634,790	671,625
272,532,979	1,723,298
4,028,310,998	21,860,729
$ 4,300,843,977	$ 23,584,027

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2010

	General	Detention Operations	County Improvement Debt
ASSETS			
Cash in bank and on hand	$ 102,520	$ 350	$
Cash and investments held by County Treasurer	425,305,871	209,375,285	1,115,898
Receivables	20,823,758	379,202	1,314
Due from other funds	8,264,505		
Due from other governmental units	74,776,599	20,923,763	12,814,135
Inventories	5,080,964	133,983	
Miscellaneous	424,062	997,841	
Intergovernmental loans	15,467,006		
Advances to other funds	12,167		
Cash and investments held by trustee - restricted			22,359,943
Total assets	$ 550,257,452	$ 231,810,424	$ 36,291,290
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 17,275,874	$ 9,260,615	$
Employee compensation payable	4,649,823	1,918,349	
Accrued liabilities	515,493	299	
Due to other funds			
Due to other governmental units			
Interest payable			3,537,054
Bonds and certificates of participation payable			11,635,000
Special assessment debt with governmental commitment			
Advances from other funds			
Deferred revenue	18,292,462		12,235,010
Deposits held for other parties			
Total liabilities	40,733,652	11,179,263	27,407,064
Fund balances:			
Reserved for:			
Inventories	5,080,964	133,983	
Intergovernmental loans	15,433,000		
Debt service			7,187,889
Unreserved, reported in:			
General fund	489,009,836		
Special revenue funds		220,497,178	
Capital projects funds			
Debt service funds			1,696,337
Total fund balances	509,523,800	220,631,161	8,884,226
Total liabilities and fund balances	$ 550,257,452	$ 231,810,424	$ 36,291,290

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.

Some receivables 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, 2010, and 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 Fund County Improvements	Other Governmental Funds	Total Governmental Funds
$	$ 1,269,840	$ 1,372,710
399,887,562	386,976,647	1,422,661,263
517,222	4,575,908	26,297,404
		8,264,505
	49,954,669	158,469,166
	2,543,303	7,758,250
	830,316	2,252,219
		15,467,006
		12,167
	18,631,637	40,991,580
$ 400,404,784	$ 464,782,320	$ 1,683,546,270
$ 12,890,927	$ 38,703,515	$ 78,130,931
	1,811,011	8,379,183
	4,278,801	4,794,593
	7,439,014	7,439,014
	6,000	6,000
	6,717	3,543,771
		11,635,000
	16,813	16,813
	12,167	12,167
	19,989,769	50,517,241
	1,327,236	1,327,236
12,890,927	73,591,043	165,801,949
	2,543,303	7,758,250
		15,433,000
	9,603,554	16,791,443
		489,009,836
	188,467,013	408,964,191
387,513,857	190,577,407	578,091,264
		1,696,337
387,513,857	391,191,277	1,517,744,321
$ 400,404,784	$ 464,782,320	
		3,018,066,887
		28,089,011
		25,304,207
		(288,360,449)
		$ 4,300,843,977

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2010

	General	Detention Operations	County Improvement Debt
REVENUES			
Taxes	$ 512,095,327	$ 107,094,680	$
Licenses and permits	2,779,036		
Intergovernmental	500,275,582	4,006,872	
Charges for services	39,768,046	31,242,010	2,630,623
Fines and forfeits	15,408,818		
Special assessments			
Interest income	6,597,259	3,701,825	276,413
Miscellaneous	5,793,102	4,383	
Total revenues	1,082,717,170	146,049,770	2,907,036
EXPENDITURES			
Current:			
General government	193,008,447		
Public safety	398,329,842	287,784,433	
Highways and streets			
Health, welfare and sanitation	167,657,402		
Culture and recreation	690,170		
Education	2,312,946		
Debt service:			
Principal			11,635,000
Interest			7,074,110
Other expenditures			
Capital outlay	5,291,366	363,423	
Total expenditures	767,290,173	288,147,856	18,709,110
Excess (deficiency) of revenues over expenditures	315,426,997	(142,098,086)	(15,802,074)
OTHER FINANCING SOURCES (USES)			
Transfers in	3,338,405	174,201,720	10,147,283
Transfers out	(239,837,008)	(2,069,961)	(1,264,864)
Total other financing sources (uses)	(236,498,603)	172,131,759	8,882,419
Net change in fund balances	78,928,394	30,033,673	(6,919,655)
Fund balances at beginning of year	430,965,221	190,776,495	15,803,881
Increase (decrease) in reserve for inventories	(369,815)	(179,007)	
Fund balances at end of year	$ 509,523,800	$ 220,631,161	$ 8,884,226

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

General Fund County Improvements	Other Governmental Funds	Total Governmental Funds
$	$ 97,614,633	$ 716,804,640
	35,717,674	38,496,710
	268,714,979	772,997,433
	103,815,143	177,455,822
	19,743,516	35,152,334
	4,377,292	4,377,292
5,124,122	4,619,294	20,318,913
142,683	9,089,182	15,029,350
5,266,805	543,691,713	1,780,632,494
	15,836,523	208,844,970
	139,298,190	825,412,465
	52,572,927	52,572,927
	159,279,546	326,936,948
	27,430,990	28,121,160
	5,371,527	7,684,473
	4,279,149	15,914,149
	2,172,621	9,246,731
	91,580	91,580
47,401,083	159,007,154	212,063,026
47,401,083	565,340,207	1,686,888,429
(42,134,278)	(21,648,494)	93,744,065
65,378,784	130,430,016	383,496,208
(55,571,841)	(84,715,841)	(383,459,515)
9,806,943	45,714,175	36,693
(32,327,335)	24,065,681	93,780,758
419,841,192	367,380,370	1,424,767,159
	(254,774)	(803,596)
$ 387,513,857	$ 391,191,277	$ 1,517,744,321

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, 2010

Net change in fund balances – total governmental funds (page 25)	$	93,780,758
Amounts reported for governmental activities in the Statement of Activities on pages 20 – 21 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.		119,865,061
The net effect of various miscellaneous transactions involving capital assets (i.e., sales, trade-ins, and donations) is to increase net assets.		32,802,275
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		1,626,296
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.		52,503,497
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.		(1,074,159)
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.		(26,970,749)
Change in net assets of governmental activities (page 21)	$	272,532,979

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

Maricopa County
Statement of Net Assets
Proprietary Funds
June 30, 2010

	Governmental Activities – Internal Service Funds
ASSETS	
Current assets:	
Cash in bank and on hand	$ 381,270
Cash and investments held by County Treasurer	126,669,250
Receivables:	
Accounts	1,299,254
Accrued interest	167,490
Inventories	2,067,657
Prepaids	1,265,817
Total current assets	131,850,738
Noncurrent assets:	
Capital assets:	
Machinery and equipment	11,467,262
Less accumulated depreciation	(8,158,715)
Total noncurrent assets	3,308,547
Total assets	135,159,285
LIABILITIES	
Current liabilities:	
Accounts payable	3,851,084
Employee compensation payable	3,008,545
Accrued liabilities	3,249,300
Due to other funds	825,491
Liability for reported and incurred but not reported claims (current portion)	46,615,373
Total current liabilities	57,549,793
Noncurrent liabilities:	
Liability for reported and incurred but not reported claims	52,305,285
Total noncurrent liabilities	52,305,285
Total liabilities	109,855,078
NET ASSETS	
Invested in capital assets	3,308,547
Unrestricted	21,995,660
Total net assets	$ 25,304,207

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

Maricopa County
Statement of Revenues, Expenses, and Changes in Fund Net Assets
Proprietary Funds
For the Fiscal Year Ended June 30, 2010

	Governmental Activities – Internal Service Funds
OPERATING REVENUES	
Charges for services	$ 176,708,405
Miscellaneous	126,347
Total operating revenues	176,834,752
OPERATING EXPENSES	
Personal services	11,387,759
Supplies	13,969,038
Other services	15,728,867
Legal	4,910,602
Insurance and claims	144,741,386
Leases and rentals	36,667
Repairs and maintenance	5,695,547
Travel and transportation	84,642
Utilities	7,897,520
Depreciation	882,109
Total operating expenses	205,334,137
Operating loss	(28,499,385)
NONOPERATING REVENUES (EXPENSES)	
Investment income	1,658,826
Loss on disposal of capital assets	(54,799)
Total nonoperating revenues	1,604,027
Loss before transfers	(26,895,358)
Transfers out	(75,391)
Change in net assets	(26,970,749)
Total net assets – beginning	52,274,956
Total net assets – ending	$ 25,304,207

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

Maricopa County
Statement of Cash Flows
Proprietary Funds
For the Fiscal Year Ended June 30, 2010

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Charges for services	$ 176,649,270
Other receipts	126,347
Payments for goods and services	(168,536,895)
Payments for personal services	(9,142,970)
Net cash used for operating activities	(904,248)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Loan payments to General Fund	(15,164)
Net cash used for noncapital financing activities	(15,164)
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(736,199)
Net cash used for capital and related financing activities	(736,199)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	1,744,837
Net cash provided by investing activities	1,744,837
Net increase in cash and cash equivalents	89,226
Cash and cash equivalents, July 1, 2009	126,961,294
Cash and cash equivalents, June 30, 2010	$ 127,050,520
RECONCILIATION OF OPERATING INCOME TO NET CASH PROVIDED BY OPERATING ACTIVITIES:	
Operating loss	$ (28,499,385)
Adjustments to reconcile operating income to net cash provided by operating activities	
Depreciation expense	882,109
Liability for reported and incurred but not reported claims	24,993,837
Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]:	
Accounts receivable	(59,135)
Inventories	(293,860)
Prepaids	103,955
Accounts payable	732,125
Employee compensation payable	2,244,789
Accrued liabilities	(1,008,683)
Net cash used for operating activities	$ (904,248)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:	
Accumulated depreciation from disposed capital assets	$ 144,154
Machinery and equipment disposed	(198,953)
Loss on disposal of capital assets	54,799
Capital assets transferred from governmental activities	83,894
Capital assets transferred to governmental activities	(38,698)
Transfer out capital assets to governmental activities	38,698
Accumulated depreciation transferred from governmental activities	(83,894)

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

Maricopa County
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2010

	Investment Trust Fund	Agency Fund
Assets		
Cash in bank and on hand	$	$ 76,515,182
Cash and investments held by County Treasurer	2,167,013,192	
Accrued interest receivable	2,640,216	
Total assets	2,169,653,408	$ 76,515,182
Liabilities		
Deposits held for other parties		$ 76,515,182
Total liabilities		$ 76,515,182
Net Assets		
Held in trust for investment participants	$ 2,169,653,408	

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, 2010

	Investment Trust Fund
Additions:	
Contributions from participants	$ 13,690,602,478
Investment income:	
Interest income	20,411,129
Net increase in fair value of investments	4,892,709
Net investment earnings	25,303,838
Total additions	13,715,906,316
Deductions:	
Distributions to participants	13,748,998,999
Total deductions	13,748,998,999
Change in net assets	(33,092,683)
Net assets – beginning, as restated	2,202,746,091
Net assets – ending	$ 2,169,653,408

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

Basic Financial Statements - Notes

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2 REPORTING CHANGES

NOTE 3 BEGINNING BALANCES RESTATED

NOTE 4 RECONCILIATION OF GOVERNMENT-WIDE AND FUND 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 INTERGOVERNMENTAL LOANS

NOTE 11 CAPITAL ASSETS

NOTE 12 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

NOTE 13 LONG-TERM LIABILITIES

NOTE 14 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

NOTE 15 MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

NOTE 16 OPERATING LEASES

NOTE 17 RISK MANAGEMENT

NOTE 18 POLLUTION REMEDIATION OBLIGATIONS

NOTE 19 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

NOTE 20 INTERFUND BALANCES AND ACTIVITY

NOTE 21 SUBSEQUENT EVENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

The accounting policies of Maricopa County conform to U.S. generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

For the year ended June 30, 2010, the County implemented the provisions of GASB Statement No. 51, *Accounting and Financial Reporting for Intangible Assets*, which establishes accounting and financial reporting requirements for intangible assets. The implementation of this requirement did not have a significant impact on the County, had no affect on reported amounts or footnote disclosures, and did not require retroactive reporting. Also, the County implemented the provisions of GASB Statement No. 53 *Accounting and Financial Reporting for Derivative Instruments,* which establishes standards for accounting and financial reporting for derivative instruments. However, this reporting requirement did not affect the County's financial statements since the County does not enter into derivative instruments.

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 government-wide financial statements to emphasize they are legally separate from the County. Each blended and discretely presented component unit discussed below has a June 30 year-end.

The reporting entity is 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, Maricopa County Street Lighting Districts, and Housing Authority of Maricopa County.

The blended component units are as follows:

Maricopa County Flood Control District

The Maricopa County Flood Control District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3602 that provides flood control facilities and regulates floodplains and drainage to prevent flooding of property in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Flood Control District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Library District

The Maricopa County Library District is a legally separate, tax-levying entity pursuant to A.R.S. §48-3901 that provides and maintains library services for the residents of Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Library District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County.

Maricopa County Public Finance Corporation

Maricopa County Public Finance Corporation is a nonprofit corporation created by the Maricopa County Board of Supervisors that exists primarily to assist the County in the acquisition, construction, and improvement of County facilities, including real property and personal property. The Board of Directors of the Public Finance Corporation is subject to the approval of the County Board of Supervisors and the corporation exists primarily for the benefit of the County; therefore, the Corporation is considered a blended component unit of the County. The Corporation has issued lease revenue bonds and certificates of participation between Maricopa County and the Corporation. Since this debt is in substance the County's obligation, these liabilities and resulting assets are reported on the County's financial statements.

Maricopa County Special Assessment Districts

The Special Assessment Districts are legally separate entities that provide improvements to various properties within the County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Special Assessment Districts, it is able to significantly influence the activities or level of services provided by the Districts; therefore, the Districts are considered a blended component unit of the County.

Maricopa County Stadium District

The Maricopa County Stadium District is a legally separate entity pursuant to A.R.S. §48-4202 that provides regional leadership and fiscal resources to assure the presence of Major League Baseball in Maricopa County. As the Maricopa County Board of Supervisors serves as the Board of Directors of the Stadium District, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, the District is considered a blended component unit of the County. Complete financial statements for the Maricopa County Stadium District may be obtained at the entity's administrative office listed below:

Maricopa County Stadium District
401 East Jefferson
Phoenix, Arizona 85004
www.maricopa.gov/stadiumdistrict

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 Maricopa County Board of Supervisors serves as the Board of Directors of the Maricopa County Street Lighting Districts, the Districts are considered a blended component unit of the County.

The discretely presented component unit is as follows:

Housing Authority of Maricopa County

The Housing Authority is a legally separate entity pursuant to A.R.S. §36-1404 that provides efficient and affordable rental housing to low-income households of Maricopa County. Each member of the Maricopa County Board of Supervisors appoints one member to the Board of Commissioners while the sixth member shall be based on the recommendation of the County Manager and the seventh member shall be appointed by a majority vote of the Maricopa County Board of Supervisors. The County does not have the ability to impose its will on the Housing Authority. The Housing Authority is a discretely presented component unit, as the Maricopa County Board of Supervisors may dissolve the Authority at any time at the sole discretion of the County and, therefore, a financial benefit or burden exists. Complete financial statements for the Housing Authority of Maricopa County may be obtained at the entity's administrative office listed below:

Housing Authority of Maricopa County
2024 North Seventh Street, Suite 201
Phoenix, Arizona 85006
www.maricopahousing.org

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 financial statements. The government-wide statements focus on the County as a whole, while the fund 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 and between the County and its discretely presented component units. 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. The County has no business-type activities.

The statement of activities presents a comparison between direct expenses and program revenues for each function of the County's governmental 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, including special assessments.

Revenues that are not classified as program revenues, including internally dedicated resources, unrestricted grant revenues, and all County levied taxes or taxes not levied by the County that are not restricted to a specific program, 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 fund, each displayed in a separate column. All remaining governmental funds are aggregated and reported as nonmajor funds. Internal service and fiduciary funds are aggregated and reported by fund type. The County has no enterprise funds.

Proprietary fund revenues and expenses are classified as either operating or nonoperating. Operating revenues and expenses generally result from transactions associated with the fund's

principal activity. Accordingly, revenues, such as user charges, in which each party receives and gives up essentially equal values, are reported as operating revenues. Nonoperating revenues, such as investment income, result from transactions in which the parties do not exchange equal values. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered to be nonoperating expenses.

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 Detention 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 of one-cent sales tax to be used for the construction and operation of adult and juvenile detention facilities. On November 5, 2002, the voters approved the extension of the 1/5 of one-cent sales tax in the General Election. The extension begins in the month following the expiration of the original tax and may continue for not more than twenty years after the date the tax collection begins. The Detention Operations Fund accounts for the jail tax revenue and transfers from the General Fund for maintenance of effort and jail operations expenditures. The Detention Operations Fund transfers monies to the Detention Capital Projects Fund for the construction of the jail facilities. The amount to be transferred to the Detention Capital Projects Fund for any given year is determined through the budget planning process.

The County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2001; the Lease Revenue Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations.

The General Fund County Improvements Fund – was established to fund current and future capital projects. Fund assets may be used to pay directly for capital projects or may be appropriated by the Board of Supervisors for debt service. None of the funds has been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

The County also 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 fund – accounts for pooled assets held and invested by the County Treasurer on behalf of other governmental entities.

The agency fund – accounts for assets held by the County as an agent for other governments and individuals.

C. Basis of Accounting

The government-wide, proprietary fund, and fiduciary fund financial statements are presented using the economic resources measurement focus, with exception of the agency fund, and the accrual basis of accounting. The agency fund is custodial in nature and does not have a measurement focus. 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.

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 they become both 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. The County's major revenue sources that are susceptible to accrual are property taxes, intergovernmental, charges for services, and investment earnings. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, claims and judgments, and compensated absences, which are recognized as expenditures to the extent they are due and payable. General capital asset acquisitions are reported as expenditures in governmental funds. Loan proceeds 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 internal service funds and the discretely presented component unit 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. The Housing Authority, the discretely presented component unit, has also chosen to follow FASB Statements and Interpretations issued after November 30, 1989, except for those that 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

The County accounts for its inventories in the governmental funds using the purchase method. 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 government-wide and the internal service funds financial statements are recorded as assets when purchased and expensed when consumed. The amounts shown on the statement of net assets for government-wide and the internal service funds are valued at cost using first-in, first-out and the moving average method, respectively.

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.

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 as assets with an initial, individual cost of more than $5,000. Such assets are recorded at historical cost or estimated historical cost if purchased or constructed. Donated capital assets are recorded at estimated fair 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 and the discretely presented component unit are depreciated using the straight-line method over the following estimated useful lives:

	Estimated Useful Life (In Years)	
Type of Assets	Primary Government	Discretely Presented Component Unit
Buildings and improvements	20 - 50	20 - 30
Infrastructure	25 - 50	N/A
Autos and trucks	3 - 10	7
Other equipment	3 - 20	5 - 7

All infrastructure assets are reported on the government-wide financial statements. Infrastructure maintained by the County Department of Transportation consists of roadways, bridges and related assets. These assets are not depreciated as they are reported using the modified approach. Under the modified approach, the County's roadway and bridge systems are being preserved at a specified condition level established by the County. For information on the modified approach, see Required Supplementary Information – Modified Approach for Infrastructure Assets. The Flood Control District accounts for the County's remaining infrastructure assets consisting of drainage systems, dams, flood channels and canals.

For the Department of Transportation's infrastructure assets owned prior to fiscal year 2002, the County estimated their historical cost. The fair market value for right-of-way assets was estimated based on current regional land acquisitions and deflated by the trended growth rate, as determined by the County assessed valuation from the State of Arizona Department of Revenue Abstract of the Assessment Roll for vacant land, agriculture and government property not including legally exempt land. The fair market value for roadway system assets was estimated based on current construction costs and deflated using the Price Trends for Federal-Aid Highway Construction, published by the U.S. Department of Transportation, Federal Highway Administration, Office of Program Administration and Office of Infrastructure.

Flood Control District infrastructure assets are accounted for using the straight-line depreciation method with a useful life between 25 and 50 years. For infrastructure assets owned prior to fiscal year 2002, the County used internal records, maintained by the department, to estimate Flood Control's historical cost for these assets.

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 $10,000 nontaxable investment in a Post Employment Health Plan (PEHP) established pursuant to Internal Revenue Code §501(c)(9). The obligations vested at June 30, 2010, under this policy are accrued as a liability.

Compensated absences are substantially paid within one year from fiscal year-end and, therefore, are reported as a current liability on the government-wide financial statements.

NOTE 2 – REPORTING CHANGES

Beginning in fiscal year 2010, the County established the Justice Courts Photo Enforcement Fee (nonmajor special revenue fund) and the Emancipation Administrative Costs (nonmajor special revenue fund) Funds. In addition, the Events Center Fund (nonmajor special revenue fund) was eliminated.

NOTE 3 – BEGINNING BALANCES RESTATED

On July 1, 2009, the County restated governmental activities capital asset balances by ($17,532,316) for corrections of prior periods. These corrections were a result of assets that were omitted in prior periods of $13,851,654, assets that should have been deleted in prior periods of ($31,966,135), and assets that were incorrectly deleted in prior periods of $582,165. The restatement was comprised of adjustments to land, infrastructure, construction in progress, buildings, and equipment of $1,995,243, ($20,472,311), ($1,017,270), $1,919,930, and $42,092, net of accumulated depreciation, respectively.

Beginning net assets of governmental activities were adjusted for the above, as follows:

	Governmental Activities
Net assets reported as of June 30, 2009	$ 4,045,843,314
Less: Capital asset corrections	(17,532,316)
Net assets as of July 1, 2009, as restated	$ 4,028,310,998

On July 1, 2009, the County restated beginning net assets of the Investment Trust Fund for prior period corrections related to an overstatement of monies held in a fiduciary capacity. This overstatement was due to an error in the calculation of contributions from participants.

Beginning net assets of the Investment Trust Fund were adjusted for the above, as follows:

	Investment Trust Fund
Net assets reported as of June 30, 2009	$ 2,228,832,006
Less: Prior period correction	(26,085,915)
Net assets as of July 1, 2009, as restated	$ 2,202,746,091

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

The Governmental Funds Balance Sheet includes the 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 follow:

Fund balances – total governmental funds	$ 1,517,744,321
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	
Land	667,294,295
Buildings and improvements	1,437,998,557
Machinery and equipment	273,718,456
Infrastructure	901,695,884
Construction in progress	352,659,181
Accumulated depreciation	(615,299,486)
Net governmental funds capital assets at June 30, 2010	3,018,066,887
Some receivables 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, 2010	21,302,074
Deferred revenue for grant revenues receivable at June 30, 2010	6,786,937
	28,089,011
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.	25,304,207
Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2010, and therefore, are not reported in the funds.	
Noncurrent lease revenue bonds due in more than one year at June 30, 2010	(142,140,000)
Certificates of participation due in more than one year at June 30, 2010	(2,895,000)
Stadium District revenue bonds payable at June 30, 2010	(37,905,000)
Stadium District loan payable at June 30, 2010	(9,286,098)
Special assessment debt with governmental commitment payable at June 30, 2010	(157,629)
Deferred issuance cost at June 30, 2010	3,415,963
Bond premium unamortized at June 30, 2010	(4,521,377)
Governmental funds capital leases payable at June 30, 2010	(14,956,315)
Claims and judgments at June 30, 2010	(4,891,281)
Governmental funds compensated absences payable at June 30, 2010	(60,637,067)
Liability for closure and postclosure costs at June 30, 2010	(14,209,071)
Accrued interest payable at June 30, 2010	(177,574)
	(288,360,449)
Net assets of governmental activities	$ 4,300,843,977

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 follow:

Net change in fund balances – total governmental funds	$	93,780,758
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		185,445,951
Government-wide depreciation expense for the year ended June 30, 2010		(66,462,999)
Add: Internal service funds depreciation expense for the year ended June 30, 2010		882,109
		119,865,061
The net effect of various miscellaneous transactions involving capital assets is to increase net assets.		
Net value of disposed capital assets for the year ended June 30, 2010		(44,738,598)
Donations of capital assets		77,540,873
		32,802,275
Certain revenues and expenses in the Statement of Activities that do not provide or draw on current financial resources are not reported in the funds		
Grant revenues earned during the year ended June 30, 2010		1,344,035
Property taxes earned during the year ended June 30, 2010		282,261
		1,626,296
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 lease revenue bonds		11,145,000
Principal payments on Stadium District revenue bonds		3,260,000
Principal payments on Stadium District loan payable		1,179,241
Principal payments on special assessment debt with governmental commitment		19,149
Net decrease in bond premium		905,485
Principal payments on certificates of participation		490,000
Principal payments on capital leases		36,179,024
Net decrease in deferred issuance costs		(707,115)
Accrued interest payable on long-term debt		32,713
		52,503,497
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.		
Net increase in employee compensation payable		(3,061,658)
Decrease in reserve for inventories		(803,596)
Net decrease in claims and judgments		1,781,093
Net decrease in liability for closure and postclosure costs		3,143,602
Uncollectible receivable written off during the year ended June 30, 2010		(2,133,600)
		(1,074,159)
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.		(26,970,749)
Change in net assets of governmental activities	$	272,532,979

NOTE 5 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2010, the following funds reported deficits in fund balances or net assets.

FUND	DEFICIT
Governmental Funds:	
Adult Probation Grants	$ 181,632
Air Quality Grants	106,492
CDBG Housing Trust	280,955
County Attorney Grants	32,634
Emergency Management	32,144
Environmental Services Grants	247
Human Services Grants	294,662
Juvenile Probation Grants	126,375
Public Health	1,727,140
School Grants	33,475
Sheriff Grants	668,500
Solid Waste Grants	65,028
Transportation Grants	27,169
Trial Court Grants	151,702
Proprietary Funds:	
Risk Management	$ 28,757,197

The deficits in fund balances or net assets for Adult Probation Grants, Air Quality Grants, CDBG Housing Trust, County Attorney Grants, Emergency Management, Environmental Services Grants, Human Services Grants, Juvenile Probation Grants, Public Health, School Grants, Sheriff Grants, Solid Waste Grants, Transportation Grants, and Trial 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.

Risk Management Fund's funding plan calls for the fiscal year ending cash balance to equal the next year's estimated claims and claims related expenses. As of June 30, 2010, the total net assets deficit was $28,757,197. This is primarily due to the Risk Management Fund not being funded for noncurrent accrued claim liabilities.

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; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds; interest earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; and specified commercial paper, bonds, debentures, and notes issued by corporations organized and doing business in the United States. In addition, the County Treasurer may invest trust funds in fixed income securities of corporations doing business in the United States or District of Columbia.

Credit risk
Statutes have the following requirements for credit risk:

1. Commercial paper must be rated P1 by Moody's investors service or A1 or better by Standard and Poor's rating service.

2. Corporate bonds, debentures, and notes must be rated A or better by Moody's investors service or Standard and Poor's rating service.
3. Fixed income securities must carry one of the two highest ratings by Moody's investors service and Standard and Poor's rating service. If only one of the above-mentioned services rates the security, it must carry the highest rating of that service.

Custodial credit risk
Statutes require collateral for demand deposits, certificates of deposit, and repurchase agreements at 101 percent of all deposits not covered by federal depository insurance.

Concentration of credit risk
Statutes do not include any requirements for concentration of credit risk.

Interest rate risk
Statutes require that public monies invested in securities and deposits have a maximum maturity of 5 years and that public operating fund monies invested in securities and deposits have a maximum maturity of 3 years. However, the Stadium District is allowed by a separate statute to invest monies, not held for operations, in eligible investments with a maturity of greater than 5 years. Investments in repurchase agreements must have a maximum maturity of 180 days.

Foreign currency risk
Statutes do not allow foreign investments.

Deposits - At June 30, 2010, the carrying amount of the County's deposits was $320,840,600, and the bank balance was $317,611,941. It is the County's investment policy to collateralize all deposits by at least 101 percent of the deposits not covered by depository insurance. At a minimum, the collateral is to be held by the pledging financial institution or its agent, but does not have to be held in the County's name.

In October 2008, the FDIC's Board of Directors authorized the publication in the Federal Register (73 FR 64179) of an interim rule that outlined the structure of a new program called the 'Temporary Liquidity Program' (TLGP). This new program was designed to assist in the stabilization of the nation's financial system. Under the Transaction Account Guarantee (TAG) program, a component of the TLGP, the FDIC guarantees all funds held in qualifying noninterest-bearing transaction accounts at participating insured depository institutions. On November 26, 2008, the final rule was published in the Federal Register (73 FR 72244). An amendment to 12 CFR 370 in part, extended the TAG program until December 31, 2010, with the possibility of an additional extension of up to twelve months upon the determination by the FDIC's Board of Directors.

At June 30, 2010, $97,692,318 of the County's bank balance was exposed to custodial credit risk as follows:

Uninsured with collateral held by the pledging financial institution	$ 97,692,318

Investments – The County's investments at June 30, 2010, were as follows:

Investment Type	Amount
U.S. Treasury Securities	$ 440,704,598
U.S. Agency Securities	3,039,686,093
Municipal Bonds	3,315,000
Mutual funds with trustee	22,372,695
Guaranteed investment contracts	5,900,968
Other investments	8,084,845
	$ 3,520,064,199

Credit risk – It is the County's investment policy to preserve the principal value and the interest income of an investment. The County can invest in obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, or instrumentalities. The County can also invest in commercial paper and corporate bonds with ratings that meet the statutory requirements specified above. At June 30, 2010, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. Agency Securities	Aaa	Moody's	$ 2,164,559,493
U. S. Agency Securities	Aa1	Moody's	84,061,600
U. S. Agency Securities	P1	Moody's	720,365,000
U. S. Agency Securities	Unrated	Not applicable	70,700,000
Municipal Bonds	A2	Moody's	895,000
Municipal Bonds	Baa1	Moody's	420,000
Municipal Bonds	Unrated	Not applicable	2,000,000
Mutual funds with trustee	Aaa	Moody's	22,372,695
			$ 3,065,373,788

The $70,700,000 of unrated U.S. agency securities are coupon notes issued by the Federal Home Loan Bank (FHLB) and $2,000,000 of unrated municipal bonds issued by the Saddle Mountain School District. The $8,084,845 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not follow the credit risk disclosure requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Custodial credit risk – For an investment, custodial credit risk is the risk that, in the event of the counterparty's failure, the County will not be able to recover the value of its investments or collateral securities that are in the possession of an outside party. It is the County's investment policy that all of the Treasurer's securities be held by the agent or trust department and in the County's name. The $8,084,845 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not follow the custodial credit risk disclosure requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Concentration of credit risk – It is the County's investment policy to preserve the principal value of its investments. However, due to the limited investments allowed under statutes and the desire to preserve the principal value, the County's investments may have a concentration of credit risk of more than 5 percent of total investments in one issuer. Five percent or more of the County's investments at June 30, 2010, were in the Federal National Mortgage Association, the Federal Home Loan Bank, and the Federal Home Loan Mortgage Corporation. These investments were 37.4 percent, 22.7 percent, and 21.5 percent, respectively, of the County's total investments.

Interest rate risk – It is the County's investment policy to hold investments to maturity, where practical, and avoid any loss on investments resulting from an early sale or retirement of an investment.

Additionally, securities should be invested for a shorter duration, where applicable. At June 30, 2010, the County had the following investments in debt securities.

		Investment Maturities		
Investment Type	Amount	Less than 1 Year	1 – 5 Years	6 - 10 Years
U.S. Treasury Securities	$ 440,704,598	$ 440,704,598	$	$
U.S. Agency Securities	3,039,686,093	740,420,200	2,299,265,893	
Municipal Bonds	3,315,000		3,315,000	
Mutual funds with trustee	22,372,695	22,372,695		
Guaranteed investment contracts	5,900,968			5,900,968
	$ 3,511,979,354	$ 1,203,497,493	$ 2,302,580,893	$ 5,900,968

The $5,900,968 of guaranteed investment contracts relate to the Stadium District which is allowed by statute to invest monies, not held for operations, for longer periods of time.

The $8,084,845 of other investments are related to the Public Fiduciary, which invests in equities, mutual funds, U.S. Treasury securities, and other types of investments, as directed by court order. Due to the difficulty of obtaining the information and as these investment amounts are determined to be immaterial, Maricopa County will not follow the interest rate risk disclosure requirements specified by GASB Statement No. 40 – Deposit and Investment Risk Disclosures.

Foreign currency risk – The County does not have a formal investment policy with respect to foreign currency risk because State statutes do not allow foreign investments.

A reconciliation of cash, deposits, and investments to amounts shown on the Statements of Net Assets follows:

Cash, deposits and investments:	
Cash on hand	$ 123,775
Amount of deposits	320,840,600
Amount of investments	3,520,064,199
Total	$ 3,841,028,574

	Governmental Activities	Investment Trust Fund	Agency Fund	Component Unit	Total
Statement of Net Assets:					
Cash in bank and on hand	$ 1,753,980	$	$76,515,182	$ 3,066,611	$ 81,335,773
Cash and investments held by County Treasurer	1,549,330,513	2,167,013,192			3,716,343,705
Cash and investments held by trustee	40,991,580			2,357,516	43,349,096
Total	$1,592,076,073	$ 2,167,013,192	$76,515,182	$ 5,424,127	$ 3,841,028,574

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's 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 pool's structure does not provide for shares, and the County has not provided or obtained any legally binding guarantees to support the value of the participants' investments.

The Treasurer allocates interest earnings to each of the pool's participants. However, for the County's monies in the pool, the Board of Supervisors authorized $971,428 of interest earned in certain other funds to be transferred to the General Fund.

Substantially, all deposits and investments of the County's primary government are included in the County Treasurer's investment pool, except for $75,494,428 of deposits, $12,712,658 of investments in U.S. Treasury Securities, $22,372,695 of mutual funds with trustee, $5,900,968 of guaranteed investment contracts, and $8,084,845 of other investments. Therefore, the deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. See Note 6 – Deposits and Investments for disclosure of the County's deposit and investment risks.

Details of each major investment classification follow:

Investment Type	Principal	Interest Rates	Maturities	Reported Amount
U. S. Treasury Securities	$428,585,557	0.13 – 0.15%	7/10 - 8/10	$427,991,940
U. S. Agency Securities	$3,043,902,081	0.06 – 5.50%	7/10 – 6/13	$3,039,686,093
Municipal Bonds	$3,315,000	1.25 – 3.50%	7/11 – 7/14	$3,315,000

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

Statement of Net Assets	
Assets	$ 3,721,140,783
Liabilities	-
Net assets	$ 3,721,140,783
Net assets held in trust for:	
Internal participants	$ 1,551,487,375
External participants	2,169,653,408
Total net assets held in trust	$ 3,721,140,783
Statement of Changes in Net Assets	
Total additions	$ 24,091,579,591
Total deductions	23,987,926,507
Net increase	103,653,084
Net assets held in trust:	
July 1, 2009 (as restated)	3,617,487,699
June 30, 2010	$ 3,721,140,783

NOTE 8 – RECEIVABLES

Receivables as of year-end for the County's individual major funds and nonmajor funds in the aggregate are shown as follows. Taxes receivable does not have an allowance for uncollectible taxes, as the amount is considered immaterial. All other receivables are considered collectible.

	Governmental Funds					
	General Fund	Detention Operations Fund	County Improvement Debt Fund	General Fund County Improvements	Other Governmental Funds	Total
Receivables:						
Taxes	$20,143,530	$	$	$	$ 4,018,732	$ 24,162,262
Accrued interest	680,228	379,202	1,314	517,222	357,685	1,935,651
Special assessments					199,491	199,491
Total receivables	$20,823,758	$ 379,202	$ 1,314	$ 517,222	$ 4,575,908	$ 26,297,404

Discretely presented component unit:

Receivables as of year-end for the discretely presented component unit including the applicable allowances for uncollectible accounts are shown as follows:

	Housing Authority
Receivables	
Intergovernmental	$ 133,288
Accounts	31,763
Other	77,452
Gross receivables	242,503
Less: allowance for uncollectibles	(17,110)
Net total receivables	$ 225,393

NOTE 9 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2010, of $158,469,166 as reported for the governmental activities and on the governmental funds balance sheet, include $61,512,596, $11,787,952, and $14,595,893 in state-shared revenues for sales taxes, vehicle license taxes, and highway user taxes, respectively; $18,004,513, $1,023,722, and $852,199 in jail tax, waste tire surcharge, and rental car surcharge, respectively, collected by the State but not received by the County; $22,698,508 in various Federal and State grants; $3,120,730 due from other governments for prisoner detention and police services; $10,659,627 due from cities and towns for Flood Control District, Library District, and Transportation Department intergovernmental agreements; and $1,399,291 of miscellaneous due from the State and local governments.

In addition, the County reported $12,814,135 for debt service reimbursements due from the Maricopa County Special Health Care District, a separate legal entity. The amount is reported in the County Improvement Debt Fund and is deferred, as it is not considered available to finance expenditures of the current period. As a result of the transition of the Maricopa County Medical Center to the District on January 1, 2005, the Medical Center transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The Maricopa County Special Health Care District will pay the debt obligations per the terms of an Intergovernmental Agreement which coincide with the future principal and interest payments to July 1, 2015.

NOTE 10 – INTERGOVERNMENTAL LOANS

At June 30, 2010, the County reported intergovernmental loans of $15,467,006. This amount consists of two separate intergovernmental loans to the Maricopa County Special Health Care District, a separate legal entity.

On July 1, 2005, the County provided a $15,433,000 ten-year loan to the Maricopa County Special Health Care District. The terms of the loan, as outlined in the Assistance Package Intergovernmental Agreement dated June 8, 2005, include the first five years interest free, with interest payable for the second five-year period at the rate earned by the County Treasurer over that period. The balance of the loan is due August 1, 2015.

The County also reported a $34,006 intergovernmental loan to the Maricopa County Special Health Care District for monies owed from the District to the General Fund for early extinguishment of certain debt in advance of maturity. The loan is paid semi-annually until July 1, 2010, at which time the loan will be paid in full.

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2010 was as follows:

	Balance July 1, 2009, as restated	Increase	Decrease	Balance June 30, 2010
Governmental activities:				
Nondepreciable assets:				
Land	$ 616,759,255	$ 55,958,954	$ 5,423,914	$ 667,294,295
Construction in progress	229,128,675	164,965,021	41,434,515	352,659,181
Infrastructure	625,219,717	45,635,835	4,425,540	666,430,012
Total capital assets not being depreciated	1,471,107,647	266,559,810	51,283,969	1,686,383,488
Depreciable assets:				
Buildings and improvements	1,449,029,393	2,090,210	13,121,046	1,437,998,557
Machinery and equipment	284,277,243	12,259,072	11,350,597	285,185,718
Infrastructure	234,785,020	480,852		235,265,872
Total	1,968,091,656	14,830,134	24,471,643	1,958,450,147

	Balance July 1, 2009, as restated	Increase	Decrease	Balance June 30, 2010
Less accumulated depreciation for:				
Buildings and improvements	$ 327,249,464	$ 30,267,964	$ 3,603,125	$ 353,914,303
Machinery and equipment	175,334,366	31,729,469	9,977,121	197,086,714
Infrastructure	67,667,969	4,789,215		72,457,184
Total	570,251,799	66,786,648	13,580,246	623,458,201
Total capital assets being depreciated, net	1,397,839,857	(51,956,514)	10,891,397	1,334,991,946
Governmental activities capital assets, net	$ 2,868,947,504	$ 214,603,296	$ 62,175,366	$ 3,021,375,434
Discretely presented component unit:				
Nondepreciable assets:				
Land	$ 4,121,733	$	$ 100,038	$ 4,021,695
Construction in progress		111,582		111,582
Total capital assets not being depreciated	4,121,733	111,582	100,038	4,133,277
Depreciable assets:				
Buildings and improvements	42,043,753	1,512,651	149,991	43,406,413
Machinery and equipment	692,624	77,285		769,909
Less accumulated depreciation	28,181,384	1,411,332	78,283	29,514,433
Total	14,554,993	178,604	71,708	14,661,889
Discretely presented component unit capital assets, net	$ 18,676,726	$ 290,186	$ 171,746	$ 18,795,166

The County pledged certain governmental activities land and buildings as collateral for various lease revenue bonds. See Note 13 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2010.

On July 1, 2009, the County restated governmental activities beginning capital asset balances by ($17,532,316) for corrections of prior period errors. See Note 3 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions/programs as follows:

Government activities:	
General government	$ 16,970,929
Public safety	30,959,990
Highways and streets	4,134,827
Health, welfare and sanitation	3,202,769
Culture and recreation	9,783,379
Education	528,996
Internal service funds	882,109
Total governmental activities depreciation expense	$ 66,462,999
Discretely presented component unit	
Housing Authority	$ 1,411,332

The depreciation expense charged to governmental activities is less than accumulated depreciation increases because of assets transferred from buildings and improvements to machinery and equipment with accumulated depreciation of $323,649. This transfer amount is accounted for in machinery and equipment accumulated depreciation increases, but does not constitute current year depreciation expense. As this amount is also included in buildings and improvements accumulated depreciation decreases, the net effect on accumulated depreciation is zero.

NOTE 12 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2010, 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, Library District Construction Projects, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2010, the Maricopa County Transportation Department had contractual commitments of $20,743,080 for construction of various roadway projects. The related estimated cost of completion based on the project budgets was $320,737,842, of which not all projects may be completed. Funding for these expenditures will be provided from Highway User Fuel Tax, the primary source of revenue for the Transportation Department. These projects are accounted for in the Transportation Capital Projects Fund (nonmajor governmental fund).

Flood Control Construction Projects

At June 30, 2010, the Maricopa County Flood Control District had contractual commitments of $31,642,941 for the construction of various flood control projects. The related estimated cost of completion based on the project budgets was $281,820,000, of which not all projects may be completed. 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. These projects are accounted for in the Flood Control Capital Projects Fund (nonmajor governmental fund).

Library District Construction Projects

At June 30, 2010, the Maricopa County Library District had contractual commitments of $3,150,190 related to major capital projects. The related estimated cost of completion based on the project budgets was $11,500,000, of which not all projects may be completed. Funding for these projects will be provided predominantly through transfers from the Library District Fund. These projects are accounted for in the Library District Capital Improvement Fund (nonmajor governmental fund).

Construction of Various County Facilities

At June 30, 2010, Maricopa County had contractual commitments of $160,599,528, relating to major capital projects accounted for in the General Fund County Improvements Fund (major governmental fund) and funded predominantly through transfers from the General Fund. The related estimated cost of completion based on the project budgets was $205,865,907, of which not all projects may be completed.

NOTE 13 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2010.

	Balance July 1, 2009	Additions	Reductions	Balance June 30, 2010	Due Within One Year
Governmental activities:					
Bonds, loans, and other payables:					
Lease revenue bonds	$ 163,900,000	$	$ 10,615,000	$ 153,285,000	$ 11,145,000
Certificates of participation	3,850,000		465,000	3,385,000	490,000
Stadium District revenue bonds	41,165,000		3,260,000	37,905,000	3,390,000
Stadium District loans	10,465,338		1,179,240	9,286,098	1,179,241
Special assessment debt with governmental commitment	193,591		19,149	174,442	20,926
Capital leases	51,135,339		36,179,024	14,956,315	8,399,140
	270,709,268		51,717,413	218,991,855	24,624,307
Plus: bond premium	5,426,862		905,485	4,521,377	
Total bonds, loans, and other payables	276,136,130		52,622,898	223,513,231	24,624,307

	Balance July 1, 2009	Additions	Reductions	Balance June 30, 2010	Due Within One Year
Other liabilities:					
Claims and judgments	$ 6,672,374	$ 315,793	$ 2,096,886	$ 4,891,281	$ 1,488,063
Reported and incurred but not reported claims	73,926,821	136,369,223	111,375,386	98,920,658	46,615,373
Liability for closure and postclosure costs	17,352,673		3,143,602	14,209,071	4,748,266
Total other liabilities	97,951,868	136,685,016	116,615,874	118,021,010	52,851,702
Governmental activities long-term liabilities	$ 374,087,998	$136,685,016	$169,238,772	$ 341,534,242	$ 77,476,009

Bonds, loans, and other payables were as follows at June 30, 2010:

Lease Revenue Bonds

On June 1, 2001, the Maricopa County Public Finance Corporation issued $124,855,000 of Lease Revenue Bonds to pay for the acquisition of, construction of, 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. Bonds maturing on and after July 1, 2012, are subject to optional redemption in increments of $5,000 on July 1, 2011, or any date thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

On December 3, 2003, the Maricopa County Public Finance Corporation issued $16,880,000 of Lease Revenue Refunding Bonds for the current refunding of various certificates of participation (Series 2000, 1996, 1994, and 1993), capital leases, and an installment purchase contract, which were legally defeased as of June 1, 2004. The County will be obligated to make lease payments to extinguish the refunding debt when due until all lease payments under the lease have been paid. The County's obligation to make lease payments will be subject to and dependent upon annual appropriations being made by the County. The bonds are not subject to optional redemption prior to maturity; however, in the event of nonappropriation, the bonds would terminate and be subject to special mandatory redemption at par plus accrued interest, without premium.

On August 9, 2005, the Maricopa County Public Finance Corporation defeased a portion of the Lease Revenue Bonds, Series 2001, in the amount of $10,605,000. The County contributed the cash to advance refund the bonds, which mature on July 1, 2006 through July 1, 2015. Bonds maturing on and after July 1, 2012, are callable on July 1, 2011, and are redeemable at par plus accrued interest. The outstanding principal balance of $6,000,000 will be paid by investments held in an irrevocable trust with a fair value of $7,146,209. Accordingly, the trust account assets and liability for these defeased bonds are not included in the County's financial statements. This portion of the lease revenue bonds was initially entered into by the Maricopa County Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Maricopa County Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. Although the County defeased this portion of the bonds, the District is still obligated to reimburse the County for the applicable principal and interest pursuant to the intergovernmental agreement. See Note 9 – Due From Other Governmental Units for additional information.

On May 23, 2007, the Maricopa County Public Finance Corporation issued $108,100,000 of Lease Revenue Bonds to pay for the acquisition, construction, and renovation of the Durango Animal Care and Control Facility; Southeast, Southwest, San Tan, One West Madison and Sunnyslope Justice Court Facilities; and Central Court Building. 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. Bonds maturing on and after July 1, 2017, are subject to optional redemption in increments of $5,000 on July 1, 2016, or any date thereafter, at par plus accrued interest to the date fixed for redemption. In the event of nonappropriation, the bonds would be subject to special redemption at par plus accrued interest to the redemption date.

On May 23, 2007, the Maricopa County Public Finance Corporation issued Lease Revenue Refunding Bonds, Series 2007B, for $32,840,000 (par value) with interest rates ranging from 4% to 5% and maturing from July 1, 2012 to July 1, 2015. The net bond proceeds were $34,414,011 which included a reoffering premium of $973,843, County contributions of $860,000, and cost of issuance of $259,831. The net proceeds were used to advance refund the Lease Revenue Bonds, Series 2001, of $32,215,000, with interest rates ranging from 4.75% to 5.5%, maturing from July 1, 2012 through July 1, 2015, and callable at par plus accrued interest on July 1, 2011.

The following Lease Revenue Bonds were outstanding as of June 30, 2010:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2010
2001 Lease Revenue Bonds	$ 124,855,000	4.55 – 5.47%	7-1-10/12	$ 14,740,000
2003 Lease Revenue Refunding Bonds	16,880,000	3.00 – 3.38%	7-1-10/12	2,370,000
2007A Lease Revenue Bonds	108,100,000	3.50 – 5.00%	7-1-10/31	103,335,000
2007B Lease Revenue Refunding Bonds	32,840,000	4.00 – 5.00%	7-1-12/15	32,840,000
Total	$ 282,675,000			$ 153,285,000

Annual debt service requirements to maturity for the County's Lease Revenue Bonds are as follows:

	Governmental Activities		
Year Ending June 30	Principal	Interest	Total
2011	$ 11,145,000	$ 6,630,595	$ 17,775,595
2012	10,585,000	6,103,790	16,688,790
2013	11,205,000	5,602,040	16,807,040
2014	11,375,000	5,118,505	16,493,505
2015	11,840,000	4,579,180	16,419,180
2016-20	28,255,000	17,505,325	45,760,325
2021-25	24,235,000	12,241,620	36,476,620
2026-30	30,565,000	5,819,825	36,384,825
2031-32	14,080,000	497,000	14,577,000
Total	$153,285,000	$ 64,097,880	$ 217,382,880

The County defeased lease revenue bonds by placing the proceeds of new bonds in an irrevocable trust to provide for all future debt service payments on the old bonds. Accordingly, the trust account assets and the liability for these defeased bonds are not included in the County's financial statements. At June 30, 2010, $32,215,000 of bonds outstanding are considered defeased as summarized below.

Refunded and Refinanced Obligations		
Issue	Outstanding Principal	Call Date
Series 2001 Lease Revenue Bonds	$ 32,215,000	July 1, 2011

Certificates of Participation

Certificates of Participation represent proportionate interests in semiannual lease payments. The County's obligation to make lease payments is 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. These certificates of participation were initially entered into by the Maricopa County Medical Center, which was transitioned to the Maricopa County Special Health Care District, a separate legal entity, on January 1, 2005. As a result of the transition, the Medical Center transferred this obligation to the County and the District reimburses the County for the principal and interest associated with this debt in accordance with the intergovernmental agreement between the County and the District. See Note 9 – Due From Other Governmental Units for additional information.

The following Certificates of Participation were outstanding at June 30, 2010:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2010
2000 Certificates of Participation	$ 6,975,000	5.00 – 5.50%	7-1-10/15	$ 3,385,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2011	$ 490,000	$ 166,000
2012	520,000	140,490
2013	545,000	113,060
2014	575,000	83,653
2015	610,000	51,945
2016	645,000	17,737
Total	$ 3,385,000	$ 572,885

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 District has pledged a portion of future car rental surcharge revenue to repay the $58,225,000 in revenue refunding bonds, which were issued in June 2002 to prepay and redeem certain obligations and fund debt service reserves. 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. The bonds maturing after June 1, 2013, are subject to optional redemption in increments of $5,000 at par plus accrued interest. Total principal and interest remaining to be paid on the bonds is $48,784,812, payable through June 2019. Principal and interest paid for the current year and total car rental surcharge revenues were $5,419,094 and $4,668,574, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2010:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2010
2002 Revenue Refunding Bonds	$ 58,225,000	5.25 — 5.375%	6-1-11/19	$ 37,905,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2011	$ 3,390,000	$ 2,028,694
2012	3,570,000	1,850,718
2013	3,760,000	1,663,294
2014	3,960,000	1,461,194
2015	4,170,000	1,248,344
2016 – 19	19,055,000	2,627,568
TOTAL	$ 37,905,000	$ 10,879,812

Stadium District Loans Payable

On January 23, 2007, the Stadium District entered into a cost-sharing agreement with the Arizona Professional Baseball Team Limited Partnership (Team) for the renovations at Chase Field. Under the terms of the agreement, the Team provided $537,723 of the funding for the renovations; and the agreement states that the Stadium District will pay the Team back over the next three years, ending December 2010.

On September 10, 2007, the Stadium District entered into a cost-sharing agreement with the Team for the purchase of a video board and related equipment. Under the terms of the agreement, the Team provided $8,273,928 of the funding for the purchase; and the agreement states that the Stadium District will pay the Team back over nine years, beginning December 2009 and ending in December 2017.

On October 12, 2007, the Stadium District entered into a cost-sharing agreement with the Team for Phase II of the suite renovations at Chase Field. Under the terms of the agreement, the Team provided $1,832,928 of the funding for the renovations; and the agreement states that the Stadium District will pay the Team back over ten years, beginning December 2011 and ending in December 2020.

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

Governmental Activities	
Year Ending June 30	Principal
2011	$ 1,179,241
2012	1,200,000
2013	1,200,000
2014	1,200,000
2015	1,200,000
2016-20	3,273,928
2021	32,929
Total	$ 9,286,098

Special Assessment Debt with Governmental Commitment

Special assessment bonds are payable from assessments collected from property owners benefited by the respective improvements. The special assessment districts pledged these assessments to repay the par issuance amount of $568,658 in special assessment bonds. The proceeds were used to finance construction projects in these districts. Total principal and interest remaining to be paid on these bonds is $230,280, payable through July 2018. 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. Principal and interest paid for the current year and total special assessment charges revenue were $32,676 and $53,667, respectively.

Special assessment bonds currently outstanding for governmental activities are as follows:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2010
Queen Creek Water	$ 301,960	4.875%	7-1-10/17	$ 17,728
Marquerite Drive	60,670	9.000%	7-1-10/11	3,212
7th Street North	60,059	8.000%	1-1-11/14	22,130
Plymouth Street	145,969	8.000%	7-1-10/18	131,372
Total	$ 568,658			$ 174,442

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

Year Ending June 30	Governmental Activities	
	Principal	Interest
2011	$ 20,926	$ 12,796
2012	26,031	11,046
2013	22,819	9,146
2014	22,819	7,389
2015	16,813	5,633
2016 – 18	65,034	9,828
Total	$ 174,442	$ 55,838

Capital Leases

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

	Governmental Activities
Computer Systems and Equipment	$ 18,573,195
Communications Equipment	94,707
Total Capital Assets	18,667,902
Accumulated Depreciation	(6,437,545)
Net Value of Leased Capital Assets	$ 12,230,357

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, 2010.

Year Ending June 30	Governmental Activities
2011	$ 8,741,834
2012	6,654,323
2013	13,758
Total minimum lease payments	15,409,915
Amount representing interest	(453,600)
Present value of net minimum lease payments	$ 14,956,315

The present value of net minimum lease payments at June 30, 2010, of $14,956,315 exceeds the total capital assets of $12,230,357 because a significant portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

Funding Source for Governmental Activities Liabilities

Governmental Funds Liabilities	Funding Source
Lease revenue bonds	County Improvement Debt Fund
Certificates of participation	County Improvement Debt Fund
Stadium District revenue bonds	Stadium District Debt Service Fund (nonmajor debt service fund)
Stadium District loans	Ballpark Operations Fund (nonmajor special revenue fund)
Special assessment debt with governmental commitment	Special Assessment Fund (nonmajor debt service fund)
Capital leases	General Fund, Detention Operations Fund
Claims and judgments	General Fund, Solid Waste Management Fund (nonmajor special revenue fund) and Risk Management Fund (internal service fund)
Reported and incurred but not reported claims	Risk Management Fund and Employee Benefits Trust Fund (internal service funds)
Liability for closure and postclosure costs	Solid Waste Management Fund (nonmajor special revenue fund)

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 fifteen percent of such taxable property. At June 30, 2010, the allowable six and fifteen percent limits were $3,479,043,104 and $8,697,607,759, respectively. The County had no outstanding general obligation debt at June 30, 2010, and was therefore within the legal debt margin.

Arbitrage Compliance

The County is in compliance with all Federal arbitrage regulations for tax-exempt debt securities. As of June 30, 2010, the County had no arbitrage liability.

NOTE 14 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

The County has five landfills which are subject to closure and postclosure care requirements. Federal and State laws and regulations require the County to place a final cover on all its landfill sites when they stop accepting waste and to perform certain maintenance and monitoring functions at the sites for 30 years after closure. Although one landfill is exempt from these regulations, the County is performing postclosure monitoring of this site and has included the estimated costs in the closure and postclosure liability.

On May 31, 2007, the County's last remaining landfill ceased accepting waste and the County is in the process of capping the landfill. The closure costs associated with this landfill are included in the landfill closure and postclosure care liability at June 30, 2010. In addition, during fiscal year 2010, the County updated estimates of the amount required to pay for closure, cleanup, remedial actions and monitoring at the County's five landfill sites, in accordance with generally accepted accounting principles. The County estimated these costs to be approximately $14,209,071.

The County's estimate for closure and postclosure care requirements for the five landfills are subject to change due to inflation, changes in technology, and changes in regulations, or results of the investigational study. All associated closure and postclosure costs will be paid from the Solid Waste Management Fund. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2010.

According to Federal and State laws and regulations, the County must comply with the local government financial test requirements that assure the County can meet the costs of landfill closure, postclosure, and corrective action when needed. The County is in compliance with these requirements.

NOTE 15 – MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

On July 1, 2009, the County renewed the $35,000,000 municipal revolving line of credit with an interest rate of 65% of the bank's prime rate which has a maturity date of June 30, 2010. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2010, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2011.

On July 1, 2009, the County entered into a $5,325,903 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. The irrevocable standby letter of credit matured on June 30, 2010. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2010, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to July 1, 2011, for $5,649,751.

NOTE 16 – OPERATING LEASES

The County's operating leases are for land, buildings, office equipment, and vehicles under the provisions of various long-term lease agreements classified as operating leases for accounting purposes. Rental expenses under the terms of these operating leases for governmental activities were $17,250,159 for the year ended June 30, 2010. These operating leases have remaining lease terms from one to eight 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, 2010, are as follows:

Year Ending June 30	Governmental Activities
2011	$ 10,292,895
2012	7,264,044
2013	5,726,377
2014	3,918,896
2015	2,150,207
2016-18	2,104,536
Total minimum payments required	$ 31,456,955

NOTE 17 – 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 is exposed to various risks of loss related to torts, theft of, damage to, and destruction of assets; errors and omissions; injuries to employees; and natural disasters. The County carries commercial insurance for all such risks of loss, including workers' compensation and employees' health and accident insurance. Settled claims have not exceeded this commercial coverage since the inception of these insurance policies.

Liabilities for unpaid claims are estimates determined by an independent actuary using the following actuarial methods: reported loss development, paid loss development, Bornhuetter-Ferguson reported loss and paid loss, frequency times severity, expected loss, incremental paid workers' compensation, paid allocated loss adjustment expense to paid loss development – automobile liability, and tail liability for

medical malpractice. Accrued actuarial liabilities are based on a discounted 55 percent confidence level assuming a 2.00 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2010, for each insurable area follow:

General liability	$ 55,156,716
Automobile liability	1,285,598
Malpractice	14,777,957
Workers' compensation	12,406,026
Property reserve	360,287
Auto physical damage	251,850
Unallocated	6,177,194
Total	$ 90,415,628

Changes in the unpaid claims liability reported in the Risk Management Fund follow:

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Balance June 30
2007-08	$ 57,730,019	$ 13,460,325	$ (13,118,250)	$ 58,072,094
2008-09	58,072,094	13,180,821	(8,823,795)	62,429,120
2009-10	62,429,120	37,749,796	(9,763,288)	90,415,628

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

The liability for medical, dental, short-term disability, behavioral health, and vision claims is based on fiscal year 2010 actuarial reports. Accrued actuarial liabilities at June 30, 2010, for each insurable area follow:

Medical	$ 7,444,935
Dental	374,756
Short-term disability	380,146
Behavioral health	252,691
Vision	52,502
Total	$ 8,505,030

Changes in the unpaid claims liabilities reported in the Employee Benefits Trust Fund follow:

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Other Payments	Balance June 30
2007-08	$ 2,206,068	$ 95,933,611	$ (87,449,314)	$ (143,714)	$ 10,546,651
2008-09	10,546,651	99,512,245	(98,479,540)	(81,655)	11,497,701
2009-10	11,497,701	98,619,427	(101,612,098)		8,505,030

Other Claims

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

Indigent Health Care Litigation - At June 30, 2010, there were approximately two dozen hospitals and health care professionals seeking reimbursement from the County for health care medical services pertaining to indigent health care. This represents approximately 52,785 claims with a full-billed charge of approximately $252 million. This amount is subject to a statutory discount that averages more than 50%. To date, $64 million in claims with individual hospitals were settled for less than $3 million; however, the method of determining the settlement amount can vary between hospitals as each hospital has a different set of requirements for calculating and agreeing on a settlement. The Superior Court of Maricopa County

appointed a Special Master to facilitate the dispute process. As of April 2008, the Special Master recommended decisions and the presiding judge accepted the recommendations that resulted in three judgments against Maricopa County in the combined amount of $42,015,532, including interest and statutory penalties. Maricopa County appealed these decisions to the Arizona Court of Appeals, which were reversed and remanded in March 2010. In the opinion of outside legal counsel, it is impossible to reasonably estimate the amount of the loss because of overlapping defenses and imprecise state statute standards that were applied; therefore, no accrual for potential liability can be reasonably determined.

NOTE 18 – POLLUTION REMEDIATION OBLIGATIONS

Maricopa County has estimated and reported a pollution remediation obligation in the government-wide financial statements for the current or potential detrimental effects of existing pollution. At June 30, 2010, the County reported $4,891,281 in claims and judgments, which is comprised of the following pollution remediation obligations.

Asbestos – The National Emission Standards for Hazardous Air Pollutants, 40 CFR §61.145, requires the County to inspect buildings for the existence of asbestos prior to the commencement of any demolition or renovation work. As of June 30, 2010, the County had several facilities under consideration for demolition or renovation. The County has reported an estimated pollution remediation liability of $347,986 for these projects, which is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup activities, including site assessments to identify hazardous exposure to materials and characterizes and quantifies the potential risk posed at the sites, if any.

Cave Creek Landfill – The County has entered into a Consent Decree with the Arizona Department of Environmental Quality (ADEQ) to evaluate the Cave Creek Landfill as a source of groundwater contamination. As of June 30, 2010, the County has reported a pollution remediation liability of $735,595, which is an engineering estimate provided by a professional environmental consultant. The estimate consists of mandated testing costs, completion of the remedial action plan, public meetings, and the recommended remediation at the landfill.

Hassayampa Landfill – On July 22, 1987, the Hassayampa Landfill was added to the Superfund National Priorities List by the United States Environmental Protection Agency (EPA), pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), 42 U.S.C. §9605(8), due to suspected groundwater contamination. On February 19, 1988, nine of the major potentially responsible parties (PRP) for the site entered into a Consent Order with the EPA to conduct the Remedial Investigation and Feasibility Study. On August 6, 1992, a Record of Decision was signed and detailed the EPA's selected cleanup remedy, which resulted in the formation of the Hassayampa Steering Committee (HSC). The HSC, an unincorporated association, consists of 11 PRP's that entered into a Unilateral Administrative Order with the EPA on March 30, 1993, to conduct additional investigation activities and to begin remedial design and action activities on the groundwater treatment system and soil cap. In September 1997, a Preliminary Close-Out Report was completed and the EPA certification of the completion of construction of the remedial action was issued in April 1998. The groundwater extraction and treatment system and soil vapor extraction and treatment system will continue to be run by the PRP's until the groundwater and soil meet cleanup levels.

The HSC hires consultants that recommend site actions, meet with regulators, and develop cost estimates for remediation of the Hassayampa Landfill. The County is responsible for 27.78% of the HSC's cost remediation. As of June 30, 2010, the County has reported a pollution remediation liability of $2,555,760, based on the cost estimates provided by the consultants.

Stormwater – Under the Clean Water Act, the National Pollutant Discharge Eliminations System Stormwater Program, 40 CFR §122, requires the implementation of controls designed to prevent harmful pollutants from being washed by stormwater runoff into bodies of water. As of June 30, 2010, an audit of County-owned facilities was conducted to ensure compliance with Federal regulations. Based on the

results of the audit, the County has reported an estimated pollution remediation liability of $1,251,940, which is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup activities, including an engineering study which recommended a method for collecting and containing stormwater runoff.

The County pollution remediation liability is subject to change due to changes in the cost of goods and services, changes in remediation technology, or changes in laws and regulations governing the remediation effort. The County has no estimated recoveries at this time.

NOTE 19 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

Plan Descriptions

The County contributes to the four plans described below. Benefits are established by state statute and the plans generally provide retirement, long-term disability, and health insurance premium benefits, including death and survivor benefits. The retirement benefits are generally paid at a percentage, based on years of service, of the retirees' average compensation. Long-term disability benefits vary by circumstance, but generally pay a percentage of the employee's monthly compensation. Health insurance premium benefits are generally paid as a fixed dollar amount per month towards the retiree's healthcare insurance premiums, in amounts based on whether the benefit is for the retiree or for the retiree and his or her dependents.

The Arizona State Retirement System (ASRS) administers a cost-sharing, multiple-employer defined benefit pension plan; a cost-sharing, multiple-employer defined benefit health insurance premium plan; and a cost-sharing, multiple-employer defined benefit long-term disability plan that covers employees of the State of Arizona and employees of participating political subdivisions and school districts. The ASRS is governed by the Arizona State Retirement System Board according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

The Public Safety Personnel Retirement System (PSPRS) (Maricopa County Sheriff and Maricopa County Attorney Investigators) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers public safety personnel who are regularly assigned hazardous duty as employees of the State of Arizona and participating 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 the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.

The Corrections Officer Retirement Plan (CORP) (Maricopa County Corrections Officers and Administrative Office of the Courts Probation Officers (AOC Probation)) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by The Fund Manager of PSPRS and the participating local boards according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The Elected Officials Retirement Plan (EORP) administers a cost-sharing, multiple-employer defined benefit pension plan and a cost-sharing, multiple-employer defined benefit health insurance premium plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities. The EORP is governed by The Fund Manager of PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 3. Because the health insurance premium plan benefit of the EORP is not established as a formal trust, the EORP is reported in accordance with GASB Statement No. 45 as an agent multiple-employer defined benefit plan. Accordingly, the disclosures that follow reflect the EORP as if it were an agent multiple-employer defined benefit plan.

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 Avenue
P.O. Box 33910
Phoenix, AZ 85067-3910
(602) 240-2000 or (800) 621-3778
www.azasrs.gov

PSPRS, CORP, EORP
3010 E. Camelback Road, Suite 200
Phoenix, AZ 85016-4416
(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 for the ASRS, PSPRS, CORP, and EORP.

Cost-Sharing Plans - For the year ended June 30, 2010, active ASRS members were required by statute to contribute at the actuarially determined rate of 9.40 percent (9.00 percent for retirement and 0.4 percent for long-term disability) of the members' annual covered payroll and the County was required by statute to contribute at the actuarially determined rate of 9.40 percent (8.34 percent for retirement, 0.66 percent for health insurance premium, and 0.4 percent for long-term disability) of the members' annual covered payroll.

The County's contributions for the current and 2 preceding years, all of which were equal to the required contributions, were as follows:

Year ended June 30	Retirement Fund	Health Benefit Supplement Fund	Long-Term Disability Fund
2010	$ 34,698,556	$ 2,745,929	$ 1,663,726
2009	35,111,385	4,218,640	2,197,279
2008	38,279,334	4,992,957	2,377,738

Agent Plans - For the year ended June 30, 2010, 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 22.28 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.38 percent of covered payroll. 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 26.02 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.48 percent of covered payroll. Active CORP (Maricopa County Corrections Officers) members were required by statute to contribute 8.41 percent of the members' annual covered payroll. In addition, the County was required to contribute 8.65 percent. The aggregate of members' and the County's contributions is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 0.74 percent of covered payroll. Active CORP (AOC Probation) members were required by statute to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 6.00 percent. The health insurance premium portion of the contribution rate was set at 0.24 percent of covered payroll. Active EORP members were required by statute to contribute 7.00 percent of the members' annual covered payroll; and the County was required to remit a designated portion of certain court fees plus additional contributions at the actuarially determined rate of 14.25 percent of the members' annual covered. The health insurance premium portion of the contribution rate for normal cost was actuarially set at 1.89 percent of covered payroll.

Actuarial methods and assumptions – Except for the contribution requirements for probation officers participating in the CORP (AOC Probation) plan, which were established by state statute, the contribution requirements for the year ended June 30, 2010, were established by the June 30, 2008, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the funded status of the plans and the annual required contributions are subject to continual revision as actual results are compared to past expectations and new estimates are made. The required schedule of funding progress presented as required supplementary information provides multiyear trend information that shows whether the actuarial value of the plans' assets are increasing or decreasing over time relative to the actuarial accrued liability for benefits.

Projections of benefits are based on 1) the plans as understood by the County and plans' members and include the types of benefits in force at the valuation date, and 2) the pattern of sharing benefit costs between the County and plans' members to that point. Actuarial calculations reflect a long-term perspective and employ methods and assumptions that are designed to reduce short-term volatility in actuarial accrued liabilities and the actuarial value of assets. The significant actuarial methods and assumptions used are the same for all plans and related benefits (unless noted), and the actuarial methods and assumptions used to establish the fiscal year 2010 contribution requirements, are as follows:

Actuarial valuation date	June 30, 2008
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded accrued liability, open for excess
Remaining amortization period	28 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	Smoothed market value
Actuarial assumptions:	
Investments rate of return	8.50%
Projected salary increases	5.50%-8.50% for PSPRS and CORP, 5.00% for EORP
includes inflation at	5.50% for PSPRS and CORP; 5.00% for EORP

Annual Pension Cost/OPEB Cost - The County's pension/OPEB cost for the agent plans for the year ended June 30, 2010, and related information follows.

	PSPRS		CORP		EORP
	(Sheriff)	(Investigators)	(Corrections)	(AOC Probation)	
Pension:					
Annual pension/OPEB cost	$ 8,626,734	$ 186,669	$ 6,887,446	$ 3,129,385	$ 6,841,525
Contributions made	8,626,734	186,669	6,887,446	3,129,385	6,841,525
Health Insurance:					
Annual pension/OPEB cost	$ 661,753	$ 13,112	$ 666,285	$ 130,391	$ 341,585
Contributions made	661,753	13,112	666,285	130,391	341,585

Trend Information – Annual pension cost information for the current and two preceding years for each of the agent plans follows. Separately reported OPEB cost information for the last year of the required trend information will be prepared next year when it becomes available.

Plan	Contributions Required and Contributions Made: Annual Pension/OPEB Cost (APC)	Percentage of APC Contributed	Net Pension/OPEB Obligation
Year Ended June 30, 2010			
Pension:			
PSPRS (Sheriff)	$ 8,626,734	100.0%	$ 0
PSPRS (Investigators)	186,669	100.0%	0
CORP (Corrections)	6,887,446	100.0%	0
CORP (AOC Probation)	3,129,385	100.0%	0
EORP	6,841,525	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 661,753	100.0%	$ 0
PSPRS (Investigators)	13,112	100.0%	0
CORP (Corrections)	666,285	100.0%	0
CORP (AOC Probation)	130,391	100.0%	0
EORP	341,585	100.0%	0
Year Ended June 30, 2009			
Pension:			
PSPRS (Sheriff)	$ 9,590,556	100.0%	$ 0
PSPRS (Investigators)	246,353	100.0%	0
CORP (Corrections)	6,914,379	100.0%	0
CORP (AOC Probation)	5,164,621	100.0%	0
EORP	6,723,511	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 704,911	100.0%	$ 0
PSPRS (Investigators)	20,288	100.0%	0
CORP (Corrections)	666,285	100.0%	0
CORP (AOC Probation)	137,570	100.0%	0
EORP	155,555	100.0%	0
Year Ended June 30, 2008			
Pension:			
PSPRS (Sheriff)	$ 8,113,925	100.0%	$ 0
PSPRS (Investigators)	212,452	100.0%	0
CORP (Corrections)	4,964,182	100.0%	0
CORP (AOC Probation)	5,412,947	100.0%	0
EORP	4,971,190	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 752,864	100.0%	$ 0
PSPRS (Investigators)	16,036	100.0%	0
CORP (Corrections)	675,289	100.0%	0
CORP (AOC Probation)	144,185	100.0%	0
EORP	180,890	100.0%	0

Funded Status - The funded status of the plans as of the most recent valuation date, June 30, 2010, along with the actuarial assumptions and methods used in those valuations follow. All participating jurisdictions of the CORP (AOC Probation) plan are grouped under one local board and only one actuarial report is completed for the entire group. As a result, data regarding the actuarial accrued liabilities, actuarial value of assets, and funded status of the plan is not available solely for Maricopa County. Thus, the information provided below for CORP (AOC Probation) represents data for the entire plan group and includes all participating jurisdictions. The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

	PSPRS				CORP			
	Sheriff		Investigators		Corrections		AOC Probation	
	Pension	Health Insurance	Pension	Health Insurance	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$281,045,364	$ 7,474,553	$7,964,961	$ 126,203	$204,757,256	$ 6,875,978	$322,172,825	$ 13,685,599
Actuarial value of assets (b)	$187,743,372	$ 0	$4,319,676	$ 0	$172,709,875	$ 0	$244,483,431	$ 0
Unfunded actuarial accrued liability (funding excess) (a)–(b)	$ 93,301,992	$ 7,474,553	$3,645,285	$ 126,203	$ 32,047,381	$ 6,875,978	$ 77,689,394	$ 13,685,599
Funded ratio (b)/(a)	66.8%	0.0%	54.2%	0.0%	84.3%	0.0%	75.9%	0.0%
Covered payroll (c)	$ 41,689,799	$41,689,799	$ 767,797	$ 767,797	$ 87,326,372	$87,326,372	$ 97,042,154	$ 97,042,154
Unfunded actuarial accrued liability as a % of covered payroll ([(a)–(b)]/(c))	223.8%	17.9%	474.8%	16.4%	36.7%	7.9%	80.1%	14.1%

The actuarial methods and assumptions used are the same for all plans and related benefits, and for the most recent valuation date, are as follows:

Actuarial valuation date	June 30, 2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent-of-pay closed
Remaining amortization period	26 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market
Actuarial assumptions:	
Investment rate of return	8.50%
Projected salary increases	5.50%-8.50% for PSPRS and CORP, 5.00% for EORP
includes inflation at	5.50% for PSPRS and CORP; 5.00% for EORP

NOTE 20 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2010, were as follows:

	Payable To	
Payable from	General Fund	Total Due To
Nonmajor Governmental Funds	$ 7,439,014	$ 7,439,014
Internal Service Funds	825,491	825,491
Total Due From	$ 8,264,505	$ 8,264,505

All interfund receivables and payables represent cash deficits that were the result of timing differences from grant revenues received in the subsequent year and cash transfers that had not occurred at June 30, 2010.

Interfund transfers – interfund transfers for the year ended June 30, 2010, were as follows:

	Transfers In					
Transfers Out	General Fund	Detention Operations Fund	County Improvement Debt Fund	General Fund County Improvements Fund	Nonmajor Governmental Funds	Total Transfers Out
General Fund	$	$174,201,720	$	$ 65,288,784	$ 346,504	$ 239,837,008
Detention Operations Fund	2,065,961				4,000	2,069,961
County Improvement Debt Fund	1,264,864					1,264,864
General Fund County Improvements Fund			9,065,698		46,506,143	55,571,841
Nonmajor Governmental Funds	7,580		1,081,585	90,000	83,536,676	84,715,841
Internal Service Funds					36,693	36,693
Total Transfers In	$ 3,338,405	$174,201,720	$ 10,147,283	$ 65,378,784	$130,430,016	$ 383,496,208

Transfers of capital assets:	
Internal Service Funds transfer of capital assets to governmental activities	38,698
	$ 383,534,906

In the fund financial statements, total transfers in of $383,496,208 are less than transfers out of $383,534,906 because of transfers of capital assets between the proprietary and governmental funds. During the year, existing capital assets with book values of $38,698 were transferred from the internal service funds to governmental activities. The internal service funds reported transfers out for the net carrying value of the assets; however, there were no offsetting transfers in reported as these capital assets were transferred to governmental activities in 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.

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

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
MAJOR FUNDS				
General Fund	$ 8,264,505	$	$ 3,338,405	$ 239,837,008
Special Revenue Funds				
Detention Operations			174,201,720	2,069,961
Debt Service Funds				
County Improvement Debt			10,147,283	1,264,864
Capital Projects Funds				
General Fund County Improvements			65,378,784	55,571,841
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Grants		454,680		
Air Quality Fees			116,879	
Animal Control Field Operations				122,404
Animal Control Grants			72,133	
Animal Control License/Shelter				1,031,314
Ballpark Operations			23,689	2,477,897
Cactus League Operations			110,000	
CDBG Housing Trust		324,915		
Clerk of the Court Grants		72,374		
Correctional Health Grants		3,846		
Emergency Management		37,771		
Environmental Services Environmental Health				67,466
Environmental Services Grants		177,832		2,500
Flood Control				40,627,383
Human Services Grants		2,323,290		
Library District			659,469	4,251,154
Medical Examiner Grant		4,517		
Parks Enhancement			96,807	17,990
Parks Souvenir				96,807
Planning and Development Fees			95,135	
Public Health Fees			28,530	
Public Health		3,425,510		13,295
School Grants			16,806	
Sheriff Grants		400,467		
Sheriff RICO		33,049		
Small School Service			273,174	16,806
Solid Waste Grants				199,250
Solid Waste Management		54,548		
Transportation Grants		1,062		
Transportation Operations			10,000	35,567,886
Trial Courts Grants		125,153		
Debt Service Fund				
Stadium District Debt Service			1,000,000	110,000
Capital Projects Funds				
County Improvement Capital Projects			46,506,143	
Flood Control Capital Projects			40,627,383	
Intergovernmental Capital Projects			180,000	90,000
Library District Capital Improvement			3,591,685	
Long Term Project Reserve			1,477,897	23,689
Transportation Capital Projects			35,544,286	

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
Internal Service Funds				
Equipment Services	$	$	$	$ 32,698
Sheriff Warehouse		825,491		
Telecommunications				42,693
Total	$ 8,264,505	$ 8,264,505	$ 383,496,208	$ 383,534,906
Transfer of capital assets to/from Governmental activities:				
Telecommunications			38,698	
			$ 383,534,906	$ 383,534,906

NOTE 21 – SUBSEQUENT EVENTS

On September 22, 2010, the Maricopa County Board of Supervisors adopted a resolution to review Sheriff's Office financial transactions for alleged misspending of Detention Operations Fund monies, which are restricted as to purpose. However, a reasonable estimate will not be known until further financial transaction reviews are complete; therefore, no accrual for potential General Fund liability can be reasonably determined, as of December 20, 2010.

On December 13, 2010, the Maricopa County Board of Supervisors adopted a resolution, pursuant to Arizona Revised Statutes ("A.R.S.") §36-1404, for the Housing Authority of Maricopa County (Authority). Although the Authority is still considered a legally separate entity pursuant to A.R.S.§36-1404, as a result of this resolution, the Maricopa County Board of Supervisors now serves as the Authority's Board of Commissioners and is able to significantly influence the programs, projects, activities and level of services provided by the Authority. Therefore, effective December 13, 2010, the Authority is considered a blended component unit of the County.

Required Supplementary Information

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 502,850,934	$ 502,850,934	$ 512,095,327	$ 9,244,393
Licenses and permits	2,210,000	2,210,000	2,779,036	569,036
Intergovernmental	497,930,610	502,685,275	500,275,582	(2,409,693)
Charges for services	41,805,143	41,991,841	40,657,912	(1,333,929)
Fines and forfeits	19,597,179	19,597,179	15,408,818	(4,188,361)
Miscellaneous	12,288,000	12,000,000	6,597,259	(5,402,741)
Interest income	3,338,106	3,626,106	5,793,102	2,166,996
Total revenues	1,080,019,972	1,084,961,335	1,083,607,036	(1,354,299)
EXPENDITURES				
General government				
County Assessor	22,816,543	22,816,543	22,401,486	415,057
Board of Supervisors	3,078,331	3,010,148	2,366,968	643,180
County Call Center	1,363,590	1,363,590	1,354,846	8,744
County Managers Office	2,434,692	2,434,692	2,212,162	222,530
Elections	8,212,297	12,912,297	12,038,929	873,368
Enterprise Technology	7,614,262	7,307,209	6,793,801	513,408
Finance	3,282,573	3,363,503	3,310,351	53,152
General Litigation	5,205,817	5,205,817	3,692,026	1,513,791
Internal Audit	1,553,494	1,553,494	1,545,857	7,637
Management & Budget	3,186,167	3,186,167	2,840,288	345,879
Materials Management	1,884,254	2,126,254	1,855,595	270,659
Public Works	11,340,005	11,993,457	11,181,278	812,179
Recorder	2,095,117	2,095,117	1,649,608	445,509
Research and Reporting	391,970	391,970	309,134	82,836
Special Litigation	2,135,828	2,135,828	1,507,924	627,904
Treasurer	2,618,874	3,321,766	3,195,012	126,754
Workforce Management and Development	3,049,142	3,049,142	2,741,341	307,801
General Government	307,456,899	285,755,424	126,583,282	159,172,142
Total general government	389,719,855	374,022,418	207,579,888	166,442,530
Public safety				
Adult Probation	58,854,159	58,104,159	56,850,728	1,253,431
Clerk of Superior Court	30,056,139	30,056,139	28,481,689	1,574,450
Constables	2,403,317	2,442,982	2,303,674	139,308
Correctional Health	3,049,876	3,049,876	3,042,953	6,923
County Attorney	56,599,487	56,599,487	56,567,230	32,257
County Attorney Civil	4,013,122	7,739,577	7,469,509	270,068
Emergency Management	173,881	173,881	161,156	12,725
Justice Courts	14,488,923	14,488,923	13,966,414	522,509
Juvenile Defender	4,164,849	4,164,849	4,157,278	7,571
Juvenile Probation	16,449,965	15,699,965	14,129,719	1,570,246

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

(continued)

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund (Continued)
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
Public safety (cont.)				
Legal Defender	$ 9,855,901	$ 9,855,901	$ 9,680,808	$ 175,093
Medical Examiner	6,659,432	6,684,432	6,565,325	119,107
Office Contract Counsel	14,353,929	26,853,929	26,425,640	428,289
Office of Legal Advocate	8,770,615	8,770,615	8,705,853	64,762
Public Defender	34,713,248	34,713,248	33,632,943	1,080,305
Public Fiduciary	2,477,439	2,477,439	2,354,769	122,670
Sheriff	62,324,473	62,407,303	61,547,313	859,990
Trial Courts	62,531,673	64,071,085	63,925,209	145,876
Total public safety	391,940,428	408,353,790	399,968,210	8,385,580
Health, welfare and sanitation				
Animal Control Services	257,903	257,903	257,902	1
Environmental Services	3,420,072	3,420,072	3,357,195	62,877
Health Care Programs	237,341,157	238,841,157	152,950,050	85,891,107
Human Services	2,313,610	2,313,610	2,049,091	264,519
Public Health	10,742,840	10,742,840	9,043,164	1,699,676
Total health, welfare and sanitation	254,075,582	255,575,582	167,657,402	87,918,180
Culture and recreation				
Parks and Recreation	694,615	694,615	690,170	4,445
Education				
Superintendent of Schools	2,035,900	2,413,954	2,312,946	101,008
Total expenditures	1,038,466,380	1,041,060,359	778,208,616	262,851,743
Excess of revenues over expenditures	41,553,592	43,900,976	305,398,420	261,497,444
OTHER FINANCING SOURCES (USES)				
Transfers in	10,142,704	12,102,118	13,366,982	1,264,864
Transfers out	(235,546,704)	(239,853,502)	(239,837,008)	16,494
Total other financing uses	(225,404,000)	(227,751,384)	(226,470,026)	1,281,358
Net change in fund balances	(183,850,408)	(183,850,408)	78,928,394	262,778,802
Fund balance – beginning of period	183,850,408	183,850,408	430,965,221	247,114,813
Decrease in reserve for inventory of supplies			(369,815)	(369,815)
Fund balance – ending of period	$	$	$ 509,523,800	$ 509,523,800

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

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Detention Operations Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget -
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 109,246,467	$ 109,246,467	$ 107,094,680	$ (2,151,787)
Intergovernmental			4,006,872	4,006,872
Charges for services	32,870,240	32,870,240	31,242,010	(1,628,230)
Interest income	6,500,000	6,500,000	3,701,825	(2,798,175)
Miscellaneous			4,383	4,383
Total revenues	148,616,707	148,616,707	146,049,770	(2,566,937)
EXPENDITURES				
Current:				
Public safety	375,252,261	371,116,339	287,784,433	83,331,906
Capital outlay	9,600	9,600	363,423	(353,823)
Total expenditures	375,261,861	371,125,939	288,147,856	82,978,083
Deficiency of revenues under expenditures	(226,645,154)	(222,509,232)	(142,098,086)	80,411,146
OTHER FINANCING SOURCES (USES)				
Transfers in	174,201,714	174,201,714	174,201,720	6
Transfers out		(2,069,961)	(2,069,961)	
Total other financing sources	174,201,714	172,131,753	172,131,759	6
Net change in fund balances	(52,443,440)	(50,377,479)	30,033,673	80,411,152
Fund balance – beginning of period	52,443,440	52,443,440	190,776,495	138,333,055
Decrease in reserve for inventory of supplies			(179,007)	(179,007)
Fund balance– ending of period	$	$ 2,065,961	$ 220,631,161	$ 218,565,200

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

NOTE 1 – BUDGETARY BASIS OF ACCOUNTING

Budgeting and Budgetary Control

Arizona Revised Statutes (A.R.S.) requires the County to prepare and adopt a balanced budget annually for each governmental 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. prohibits expenditures or liabilities in excess of the amounts budgeted.

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

The County has adopted budgets in accordance with the A.R.S. requirements for the General, Special Revenue, Debt Service, and Capital Projects Funds, with the exception of the following funds: Accommodation Schools, Street Lighting District, Special Assessment, and the Special Improvement Districts 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 Internal Service 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 with the exception of the Judicial Branch, which includes Adult Probation, Justice Courts, Juvenile Probation and Superior Court, require authorization from the Board of Supervisors. The Judicial Branch appropriations can be moved between the Judicial Branch departments by fund, as requested and approved by the Presiding Judge, without further Board approval. 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.

General Fund indirect costs recovery was a budgeted activity, but this activity was 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.

	General Fund
Excess of revenues over expenditures from the Statement of Revenues, Expenditures, and Changes in Fund Balances	$ 315,426,997
Net indirect cost adjustment – revenue /expenditures	(10,028,577)
Excess of revenues over expenditures from the budgetary comparison schedule	$ 305,398,420

Maricopa County
Required Supplementary Information
Schedule of Agent Retirement Plans' Funding Progress
June 30, 2010

Public Safety Personnel Retirement System

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Sheriff						
Pension						
6/30/2010	$ 187,743,372	$ 281,045,364	$ (93,301,992)	66.8%	$ 41,689,799	(223.8%)
6/30/2009	184,754,232	269,293,904	(84,539,672)	68.6%	44,607,743	(189.5%)
6/30/2008	176,283,622	263,739,385	(87,455,763)	66.8%	47,953,146	(182.4%)
Health Insurance						
6/30/2010	$ 0	$ 7,474,553	$ (7,474,553)	0.0%	$ 41,689,799	(17.9%)
6/30/2009	0	7,162,362	(7,162,362)	0.0%	44,607,743	(16.1%)
6/30/2008	0	7,614,844	(7,614,844)	0.0%	47,953,146	(15.9%)
Investigators						
Pension						
6/30/2010	$ 4,319,676	$ 7,964,961	$ (3,645,285)	54.2%	$ 767,797	(474.8%)
6/30/2009	4,564,329	7,719,853	(3,155,524)	59.1%	837,703	(376.7%)
6/30/2008	4,457,601	7,013,174	(2,555,573)	63.6%	885,955	(288.5%)
Health Insurance						
6/30/2010	$ 0	$ 126,203	$ (126,203)	0.0%	$ 767,797	(16.4%)
6/30/2009	0	148,217	(148,217)	0.0%	837,703	(17.7%)
6/30/2008	0	166,787	(166,787)	0.0%	885,955	(18.8%)

Corrections Officer Retirement Plan

Actuarial Valuation Date	(1) Actuarial Value of Plan Assets	(2) Actuarial Accrued Liability	(3) Funding (Liability) Excess (1)-(2)	(4) Funded Ratio (1)/(2)	(5) Annual Covered Payroll	(6) Unfunded Liability as a Percentage of Covered Payroll (3)/(5)
Correction Officers						
Pension						
6/30/2010	$ 172,709,875	$ 204,757,256	$(32,047,381)	84.3%	$ 87,326,372	(36.7%)
6/30/2009	159,924,267	186,395,265	(26,470,998)	85.8%	88,455,819	(29.9%)
6/30/2008	144,634,516	176,087,740	(31,453,224)	82.1%	90,038,577	(34.9%)
Health Insurance						
6/30/2008	$ 0	$ 6,875,978	(6,875,978)	0.0%	$ 87,326,372	(7.9%)
6/30/2009	0	6,325,348	(6,325,348)	0.0%	88,455,819	(7.2%)
6/30/2008	0	5,997,251	(5,997,251)	0.0%	90,038,577	(6.7%)
AOC Probation Officers						
Pension						
6/30/2010	$ 244,483,431	$ 322,172,825	$ (77,689,394)	75.9%	$ 97,042,154	(80.1%)
6/30/2009	230,306,951	296,763,462	(66,456,511)	77.6%	102,605,280	(64.8%)
6/30/2008	205,281,974	178,915,393	26,366,581	114.7%	110,623,732	0.0%
Health Insurance						
6/30/2010	$ 0	$ 13,685,599	$(13,685,599)	0.0%	$ 97,042,154	(14.1%)
6/30/2009	0	12,993,540	(12,993,540)	0.0%	102,605,280	(12.7%)
6/30/2008	0	2,136,516	(2,136,516)	0.0%	110,623,732	(1.9%)

NOTE 1 – ACTUARIAL INFORMATION AVAILABLE

For the CORP (AOC Probation) plan, all participating jurisdictions are grouped under one local board and only one actuarial report is completed for the entire group. As a result, the information provided for CORP (AOC Probation) represents data for the entire plan group as data regarding the actuarial accrued liabilities, actuarial value of assets, and funded status of the plan is not available solely for Maricopa County.

The EORP, by statute, is a cost-sharing plan. However, because of its statutory construction, in accordance with GASB Statement No. 43, paragraphs 5 and 41, the EORP is reported for such purposes as an agent multiple-employer plan. The Fund Manager obtains an actuarial valuation for the EORP on its statutory basis as a cost-sharing plan and, therefore, actuarial information for the County, as a participating government, is not available.

Condition Rating of Maricopa County
Roadway System

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

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
Roadway System	87%	86%	84%	82%	83%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
Roadway System	1%	1%	2%	2%	3%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
Estimated	$ 33,256,730	$ 10,343,500	$ 11,473,000	$ 12,489,748	$ 12,000,936
Actual	$ 26,678,268	$ 12,525,108	$ 11,236,488	$ 13,101,752	$ 11,842,077

The condition of road pavement is measured using the Maricopa County Department of Transportation (MCDOT) Road Management System (RMS), which is based on weighted averages of nine distress factors of the pavement surface. The RMS used 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 75% 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 2010	FY 2009	FY 2008	FY 2007	FY 2006
Bridge System	99%	97%	99%	98%	98%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
Bridge System	0%	0%	0%	0%	0%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2010	FY 2009	FY 2008	FY 2007	FY 2006
Estimated	$1,730,000	$2,820,000	$ 473,000	$ 950,000	$ 1,302,721
Actual	$ 966,743	$ 955,766	$ 151,752	$ 528,034	$ 880,911

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).

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Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

Special Revenue Funds

Accommodation Schools — (Fund 509) Accounts for the maintenance and operations of the accommodation schools.

Adult Probation Fees — (Fund 201) 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).

Adult Probation Grants — (Fund 211) Revenues consist of grant funds that are used for domestic violence, women's treatment programs, gang prevention and criminal justice records improvement.

Air Quality Fees — (Fund 504) Air Quality works to protect the environment and public health through control, preservation, and improvement of the County's air quality. Permit revenue authorized by A.R.S. §49-480 is the funding source.

Air Quality Grants — (Fund 503) Air Quality Grants was set up to account for all grant activity administered by the Air Quality Department.

Animal Control Field Operations — (Fund 574) Accounts for the Animal Control field services that are an optional County service from Animal Control pound activities, which are required by Arizona State Statute.

Animal Control Grants — (Fund 573) Animal Control Grants was set up to account for all grant activity administered by Animal Control.

Animal Control License/Shelter — (Fund 572) 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.

Ballpark Operations — (Fund 253) Accounts for all revenues and expenditures related to Chase Field.

Cactus League Operations — (Fund 250) 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.

CDBG Housing Trust — (Fund 217) 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.

Check Enforcement Program — (Fund 266) Accounts for fees that are collected pursuant to A.R.S. §13-1809 and §13-1810, any investigation and prosecution costs and any monies that are obtained as a result of a forfeiture and that are recovered for the county through enforcement of A.R.S. §13-1802, §13-1807, §13-2002 or §13-2310, whether by final judgment, settlement or otherwise. The monies in the fund shall be used for the investigation, prosecution and deferred prosecution of theft, forgery and fraud.

Child Support Enhancement — (Fund 270) Accounts for funds received from a federal incentive award that is utilized for the enhancement of child support collections through efficient operation of the Title IV-D program.

Children's Issues Education — (Fund 281) 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 Fill the Gap — (Fund 218) This fund was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases in the Superior Court, including the Office of the Clerk of the Superior Court, and Justice Courts.

Clerk of the Court EDMS — (Fund 274) 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 the Court Grants — (Fund 216) 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 Fees — (Fund 257) Accounts for monies collected under A.R.S. §12-284E 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 — (Fund 292) 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 Fill the Gap — (Fund 221) County Attorney Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases by county attorneys.

County Attorney Grants — (Fund 219) Accounts for funds that are utilized for the investigation and prosecution of child abuse and domestic violence cases and the enhancement of anti-gang enforcement efforts to deter, investigate, prosecute or adjudicate gang offenders. Victim assistance is provided to include transportation, payment of emergency expenses, education programs and training to children's advocates.

County Attorney RICO — (Fund 213) Accounts for the funds provided by the sale of confiscated property pursuant to A.R.S. §13-2314.03. Operated by the County Attorney, RICO consists of all the activity of the Anti-Racketeering Program.

County School Indirect Cost — (Fund 795) Established to collect Title VI-B monies received from the Arizona Department of Education.

Court Document Retrieval — (Fund 205) 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.

Criminal Justice Enhancement — (Fund 267) Accounts for monies that are allocated to the county attorneys from the Arizona State Criminal Justice Enhancement fund (A.R.S. §41-2401). The funds are to be used for the purpose of enhancing prosecutorial efforts.

Del Webb Special Revenue — (Fund 235) Accounts for the revenue received from the Del Webb Anthem community that is restricted to expenditure for development services and recreational services supporting the community.

Diversion — (Fund 220) Establishes the ability of counties to offer special supervision programs for non-violent offenders in order to divert them from incarceration (A.R.S. §11-361). Funds are used to provide alternatives to criminal prosecution to appropriate offenders so that they can receive drug rehabilitation services without the cost of prosecution.

Domestic Relations Mediation Education — (Fund 282) 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 relations case, pursuant to A.R.S. §12-284.

Elections Grants — (Fund 248) Elections Grants was set up to account for all grant activity administered by the Elections Department.

Emancipation Administrative Costs – (Fund 277) Emancipation Administrative Costs Fund was established by A.R.S. §12-2456. The fund consists of filing fee for a petition for emancipation of minor pursuant to A.R.S. §12-284, subsection J.

Emergency Management — (Fund 215) Emergency Management activity consists of disaster planning and training.

Environmental Services Environmental Health — (Fund 506) Environmental Services – Environmental Health Fund was established to account for activities related to the protection of food and water supplies consumed by residents. Funding is provided by fees collected from Health Inspections and the sale of Health Permits.

Environmental Services Grants — (Fund 505) Environmental Services Grants was set up to account for all grant activity administered by the County Environmental Services Department.

Expedited Child Support — (Fund 271) 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.

Flood Control — (Fund 991) 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.

Flood Control Grants — (Fund 989) Flood Control Grants was set up to account for all grant activity administered by the Flood Control District.

General Government Grants — (Fund 249) General Government Grants was set up to account for all non-department specific grant activity.

Human Services Grants — (Fund 222) Accounts for the grant funds that are utilized for community action services designed to help the disadvantaged achieve self-sufficiency and family stability.

Inmate Health Services — (Fund 254) Accounts for the co-payments received from inmates for self initiated health service pursuant to A.R.S. §31-161 and A.R.S. §31-162.

Inmate Services — (Fund 252) 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 inmates.

Judicial Enhancement — (Fund 208) 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.

Justice Court Judicial Enhancement — (Fund 204) 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.

Justice Courts Special Revenue — (Fund 245) 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 Courts Photo Enforcement – (Fund 237) Established by the Board of Supervisors on November 4, 2009 (C-24-10-001-M-00) to account for the fee Justice Courts fee revenue and operating expenditures associated with photo radar traffic enforcement.

Juvenile Probation Diversion — (Fund 275) The Juvenile Probation Diversion fund was established by A.R.S. §11-537 and consists of diversion fees that are collected pursuant to A.R.S. §8-321(N). The monies shall be used at the discretion of the county attorney for administering county community based alternative programs that are established pursuant to A.R.S. §8-321.

Juvenile Probation Grants — (Fund 227) Accounts for the grant funds that are utilized for the child nutrition program, family counseling and safe schools program.

Juvenile Probation Special Fees — (Fund 228) This fund was established by A.R.S. §12-268 to account for juvenile probation fees collected and used for the purpose of supplementing County General Fund appropriations for the compensation of personnel of the Juvenile Court.

Juvenile Restitution — (Fund 229) 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.

Lake Pleasant Recreation Services — (Fund 240) 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.

Law Library Fees — (Fund 261) 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.

Legal Defender Fill the Gap — (Fund 263) Legal Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by counties for the processing of criminal cases by the county public defender, legal defender and contract indigent defense counsel in each county.

Library District — (Fund 244) Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy.

Library District Grants — (Fund 242) Library District Grants was set up to account for all grant activity administered by the County Library District.

Medical Examiner Grants — (Fund 224) Medical Examiner Grants was set up to account for all grant activity administered by the department of the Medical Examiner.

Palo Verde — (Fund 207) Palo Verde receives an annual allocation of approximately $200,000 from the State of Arizona. Expenditures are utilized for nuclear disaster training.

Parks and Recreation Grants — (Fund 230) Accounts for the grant funds that are utilized for state lake improvements, park restoration and the construction and maintenance of hiking trails.

Parks Donations — (Fund 243) Accounts for donations and contributions activities provided for by citizens or groups pursuant to A.R.S. §11-941.

Parks Enhancement — (Fund 241) Accounts for park and recreation revenues and expenditures associated with enhancing parks and recreation programs pursuant to A.R.S. §11-941.

Parks Souvenir — (Fund 239) Accounts for sales proceeds of sundry items at the Maricopa County Parks.

Parks Spur Cross Ranch Conservation — (Fund 225) Accounts for the money collected from a Town imposed ½% transaction privilege tax for the operation of the County park (A.R.S. §11-941). The Town was to commence collection of the tax by December 1, 2000.

Planning and Development Fees — (Fund 226) Performs mandated community planning functions. Funding is provided mainly through license and impact fees.

Probate Fees — (Fund 256) Administers the monies received by the Clerk of the Superior 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 Fill the Gap — (Fund 262) Public Defender Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by counties for the processing of criminal cases by the county public defender, legal defender and contract indigent defense counsel in each county.

Public Defender Grants — (Fund 233) Accounts for grant funds that are utilized for public defender training and to increase the processing of drug cases.

Public Defender Training — (Fund 209) 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 — (Fund 532) 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 Fees — (Fund 265) Accounts for public health programs that are self-supported by Vital Health fees and pharmacy operations.

Recorder's Surcharge — (Fund 236) 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.

School Communication Expense — (Fund 782) Used as a clearing account for T1 telecommunication lines, which are purchased by school headquarters and are shared by all school districts. Individual districts reimburse headquarters for the cost of the T1 lines.

School Grants — (Fund 715) Accounts for the special education services provided to small schools as established by A.R.S. §15-365.

School Transportation — (Fund 780) 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.

Sheriff Donations — (Fund 203) 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 — (Fund 251) Accounts for grant and intergovernmental funds that support and enhance Sheriff Office activities.

Sheriff Jail Enhancement — (Fund 214) Accounts for and segregates enhancements to County jail facilities and operations pursuant to A.R.S. §41-2401.

Sheriff RICO — (Fund 212) Accounts for the funds provided by the sale of confiscated property. Operated by the Sheriff's Office, RICO consists of all the activity of the Anti-Racketeering Program.

Small School Service — (Fund 669) Established per A.R.S. §15-365 to account for service programs operated through the County School Superintendent.

Solid Waste Grants — (Fund 581) Accounts for the grant activity administered by Solid Waste Management.

Solid Waste Management — (Fund 580) Accounts for the waste disposal and landfill closure and postclosure care services.

Spousal Maintenance Enforcement Enhancement — (Fund 276) The Spousal Maintenance Enforcement Enhancement Fund is established for the Clerk of the Superior Court consisting of monies received pursuant to A.R.S. §12-289. The Clerk will spend monies in the fund to enhance enforcement of spousal maintenance orders. In addition to the fees required by section A.R.S. §12-284, the clerk shall charge and collect a surcharge of five dollars for each filing of a petition or an answer for annulment, dissolution or marriage or legal separation. The clerk will use the surcharge only for the purposes prescribed by this statute.

Street Lighting District — (Fund 992) Provides street lighting in unincorporated areas of Maricopa County. Operations are funded by special assessment.

Superior Court Fill the Gap — (Fund 264) Superior Court Fill the Gap was set up as indicated by A.R.S. §41-2421F and accounts for monies distributed under A.R.S. §41-2421. Funds are to be used to supplement, not supplant, funding at the level provided in fiscal year 1998 by the counties for the processing of criminal cases in the superior court, including the office of the clerk of the superior court, and justice courts.

Taxpayer Information — (Fund 741) 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.

Transportation Grants — (Fund 223) Transportation Grants was set up to account for all grant activity administered by the County Transportation Department.

Transportation Operations — (Fund 232) Plans and implements an environmentally balanced multi-model transportation system. Operations are funded through highway user taxes.

Trial Court Grants — (Fund 238) Grant funds are used for drug enforcement accounting, court appointed special advocates and case processing assistance.

Trial Court Special Revenue — (Fund 259) Accounts for monies received under an intergovernmental agreement with the Department of Economic Security to conduct Title IV-D child support enforcement enhancements.

Victim Compensation Interest — (Fund 269) Established as authorized by A.R.S. §11-538 consisting of monies that are distributed pursuant to A.R.S. §12-286 (seventy-five per-cent of the interest earned on restitution monies that are received in trust). The County Attorney shall use monies in the fund to assist eligible victims of crime with medical, counseling and funeral expenses and lost wages.

Victim Compensation Restitution — (Fund 268) Established to administer funding provided from the State Victim Compensation and Assistance fund (A.R.S. §41-2407) and from prisoner supervision fees under A.R.S. §31-418. Fund is used for establishing, maintaining and supporting programs that compensate and assist victims of crime.

Victim Location — (Fund 273) 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 Management — (Fund 210) 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 tonnages of refuse dumped. Expenditures are used for economic development in Mobile and other unincorporated areas of the County.

Waste Tire — (Fund 290) Accounts for the operations activity of the waste tire processing center for the removal of waste tires from the County pursuant to A.R.S. §44-1305.

Debt Service Funds

Special Assessment — (Fund 994) To account for debt service on special assessment bonds. Funding is provided by special assessments made against the benefiting property owners.

Stadium District Debt Service — (Fund 370) To account for debt service on Stadium District revenue bonds.

Capital Projects Funds

County Improvement Fund — (Funds 435/440/441) Accounts for capital projects funded through the issuance of long-term obligations.

Detention Capital Projects — (Fund 455) Accounts for Construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities.

Flood Control Capital Projects — (Fund 990) Set up administratively as a capital project fund to track capital projects activity of the Flood Control District. Funding is provided by a reimbursement transfer from the Flood Control District which derives its funding from an annual Property Tax Levy.

Intergovernmental Capital Projects — (Fund 422) Accounts for capital project spending predominantly funded from General Fund revenues.

Library District Capital Improvement — (Fund 465) Accounts for Library District capital projects funded from Library District revenue transfers.

Long Term Project Reserve — (Fund 450) Accounts for sales tax (Stadium Tax) proceeds collected in excess of the $238,000,000 cap imposed by County Board Resolution.

Special Improvement Districts — (Fund 993) Accounts for capital projects financed by the issuance of special assessment bonds.

Transportation Capital Projects — (Fund 234) Established administratively as a capital project fund to track capital project activity of the County Transportation Department. Funding is provided by a reimbursement transfer from the Transportation Fund that derives its funding from the State Highways User's Tax.

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2010

	SPECIAL REVENUE FUNDS					
	Accommodation Schools	Adult Probation Fees	Adult Probation Grants	Air Quality Fees	Air Quality Grants	Animal Control Field Operations
ASSETS						
Cash in bank and on hand	$	$	$	$ 50	$	$
Cash and investments held by County Treasurer	2,967,651	1,596,619	591,556	2,338,826		1,206,295
Receivables		864		3,048		1,653
Due from other funds						
Due from other governmental units			333,414		548,879	
Inventories						
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 2,967,651	$ 1,597,483	$ 924,970	$ 2,341,924	$ 548,879	$ 1,207,948
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 127,193	$ 89,967	$ 75,266	$ 103,181	$ 82,761	$ 3,550
Employee compensation payable		2,553	37,097	94,207	11,443	20,849
Accrued liabilities				141		
Due to other funds					454,680	
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue			994,239		106,487	
Deposits held for other parties						
Total liabilities	127,193	92,520	1,106,602	197,529	655,371	24,399
Fund balances:						
Reserved for inventories						
Reserved for debt service						
Unreserved	2,840,458	1,504,963	(181,632)	2,144,395	(106,492)	1,183,549
Total fund balances	2,840,458	1,504,963	(181,632)	2,144,395	(106,492)	1,183,549
Total liabilities and fund balances	$ 2,967,651	$ 1,597,483	$ 924,970	$ 2,341,924	$ 548,879	$ 1,207,948

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$ 2,680	$ 83,276	$	$	$ 450	$
1,055,625	4,874,246	7,546,138	3,444,980		137,501	473,968
	5,911	9,753	4,446			
				1,263,541		
	34,266					
		73,878				
				3,000		
$ 1,055,625	$ 4,917,103	$ 7,713,045	$ 3,449,426	$ 1,266,541	$ 137,951	$ 473,968
$ 143,769	$ 99,447	$ 22,539	$ 930	$ 935,119	$ 229	$
2,084	50,615	2,057		6,507	3,003	
				324,915		
				280,955		
145,853	150,062	24,596	930	1,547,496	3,232	
	34,266					
909,772	4,732,775	7,688,449	3,448,496	(280,955)	134,719	473,968
909,772	4,767,041	7,688,449	3,448,496	(280,955)	134,719	473,968
$ 1,055,625	$ 4,917,103	$ 7,713,045	$ 3,449,426	$ 1,266,541	$ 137,951	$ 473,968

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	357,961	255,005	2,991,064		534,774
Receivables			3,443		
Due from other funds					
Due from other governmental units				75,033	
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 357,961	$ 255,005	$ 2,994,507	$ 75,033	$ 534,774
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$ 18,277	$ 66,102	$	$
Employee compensation payable		21,554	17,462	2,659	
Accrued liabilities					
Due to other funds				72,374	
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Advances from other funds					
Deferred revenue					
Deposits held for other parties					
Total liabilities		39,831	83,564	75,033	
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	357,961	215,174	2,910,943		534,774
Total fund balances	357,961	215,174	2,910,943		534,774
Total liabilities and fund balances	$ 357,961	$ 255,005	$ 2,994,507	$ 75,033	$ 534,774

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	County School Indirect Cost	Court Document Retrieval	Criminal Justice Enhancement
$	$	$	$ 754,722	$	$	$
	336,413	636,052	3,129,382	2,246,249	1,111,837	172,187
				2,885	1,245	
3,846		315,610				
		92,210				
$ 3,846	$ 336,413	$ 1,043,872	$ 3,884,104	$ 2,249,134	$ 1,113,082	$ 172,187
$	$	$ 365,128	$	$ 26,056	$ 19	$
	16,204	45,846		8,440	9,579	14,437
3,846						
		665,532				
			1,327,236			
3,846	16,204	1,076,506	1,327,236	34,496	9,598	14,437
	320,209	(32,634)	2,556,868	2,214,638	1,103,484	157,750
	320,209	(32,634)	2,556,868	2,214,638	1,103,484	157,750
$ 3,846	$ 336,413	$ 1,043,872	$ 3,884,104	$ 2,249,134	$ 1,113,082	$ 172,187

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	SPECIAL REVENUE FUNDS				
	Del Webb Special Revenue	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	506,497	1,981,028	273,722	2,229,680	3,639
Receivables	655	2,554			
Due from other funds					
Due from other governmental units					
Inventories					
Miscellaneous					
Cash and investments held by trustee restricted					
Total assets	$ 507,152	$ 1,983,582	$ 273,722	$ 2,229,680	$ 3,639
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$	$	$ 401	$
Employee compensation payable		5,079			
Accrued liabilities					
Due to other funds					
Due to other governmental units					
Interest payable					
Special assessment debt with governmental commitment					
Advances from other funds					
Deferred revenue				2,229,279	
Deposits held for other parties					
Total liabilities		5,079		2,229,680	
Fund balances:					
Reserved for inventories					
Reserved for debt service					
Unreserved	507,152	1,978,503	273,722		3,639
Total fund balances	507,152	1,978,503	273,722		3,639
Total liabilities and fund balances	$ 507,152	$ 1,983,582	$ 273,722	$ 2,229,680	$ 3,639

SPECIAL REVENUE FUNDS

Emergency Management	Environmental Services Environmental Health	Environmental Services Grants	Expedited Child Support	Flood Control	Flood Control Grants	General Government Grants	Human Services Grants
$	$ 1,100	$	$	$ 250	$	$	$ 200
	8,052,936		796,095	53,659,615		404,915	
	9,957		960	3,261,780			
271,838		191,498		24,099	22,120		7,162,112
				465,102			
				2,259			
$ 271,838	$ 8,063,993	$ 191,498	$ 797,055	$ 57,413,105	$ 22,120	$ 404,915	$ 7,162,312
$ 19,212	$ 48,651	$ 13,417	$	$ 2,149,760	$ 22,120	$ 180,495	$ 3,156,782
6,082	142,947	248		118,504		322	136,274
				18,634			
37,771		177,832					2,323,290
240,917		248		2,710,944		224,098	1,840,628
303,982	191,598	191,745		4,997,842	22,120	404,915	7,456,974
				465,102			
(32,144)	7,872,395	(247)	797,055	51,950,161			(294,662)
(32,144)	7,872,395	(247)	797,055	52,415,263			(294,662)
$ 271,838	$ 8,063,993	$ 191,498	$ 797,055	$ 57,413,105	$ 22,120	$ 404,915	$ 7,162,312

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	SPECIAL REVENUE FUNDS					
	Inmate Health Services	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Court Special Revenue	Justice Courts Photo Enforcement
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	616,312	7,939,934	1,352,413	1,111,625	948,738	951,800
Receivables	795	10,062	1,539	1,337	820	1,214
Due from other funds						
Due from other governmental units						
Inventories						
Miscellaneous	7,588	557,467				
Cash and investments held by trustee restricted						
Total assets	$ 624,695	$ 8,507,463	$ 1,353,952	$ 1,112,962	$ 949,558	$ 953,014
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$ 219,312	$ 28,560	$ 114,993	$ 174,513	$ 61,360
Employee compensation payable		74,322	6,546	1,095	1,554	
Accrued liabilities		1,613			25	
Due to other funds						
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue						
Deposits held for other parties						
Total liabilities		295,247	35,106	116,088	176,092	61,360
Fund balances:						
Reserved for inventories						
Reserved for debt service						
Unreserved	624,695	8,212,216	1,318,846	996,874	773,466	891,654
Total fund balances	624,695	8,212,216	1,318,846	996,874	773,466	891,654
Total liabilities and fund balances	$ 624,695	$ 8,507,463	$ 1,353,952	$ 1,112,962	$ 949,558	$ 953,014

SPECIAL REVENUE FUNDS

Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap
$	$	$	$	$ 630	$	$
903,691	1,087,772	963,735	87,338	1,916,257	1,384,254	2,090
1,138		768		2,484	1,622	
	266,566					
$ 904,829	$ 1,354,338	$ 964,503	$ 87,338	$ 1,919,371	$ 1,385,876	$ 2,090
$	$ 32,215	$ 125,269	$ 3,639	$ 17,447	$ 66,321	$
2,148	29,868			8,756		
	1,418,630					
2,148	1,480,713	125,269	3,639	26,203	66,321	
902,681	(126,375)	839,234	83,699	1,893,168	1,319,555	2,090
902,681	(126,375)	839,234	83,699	1,893,168	1,319,555	2,090
$ 904,829	$ 1,354,338	$ 964,503	$ 87,338	$ 1,919,371	$ 1,385,876	$ 2,090

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	SPECIAL REVENUE FUNDS					
	Library District	Library District Grants	Medical Examiner Grants	Palo Verde	Parks and Recreation Grants	Parks Donations
ASSETS						
Cash in bank and on hand	$ 5,240	$	$	$	$	$
Cash and investments held by County Treasurer	13,683,501	33,620		439,227	50,789	704,781
Receivables	895,102					906
Due from other funds						
Due from other governmental units			5,283			
Inventories						
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 14,583,843	$ 33,620	$ 5,283	$ 439,227	$ 50,789	$ 705,687
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 1,787,821	$	$	$ 1,582	$ 11,293	$ 94
Employee compensation payable	104,292			1,688		
Accrued liabilities						
Due to other funds			4,517			
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue	746,078		766		39,496	
Deposits held for other parties						
Total liabilities	2,638,191		5,283	3,270	50,789	94
Fund balances:						
Reserved for inventories						
Reserved for debt service						
Unreserved	11,945,652	33,620		435,957		705,593
Total fund balances	11,945,652	33,620		435,957		705,593
Total liabilities and fund balances	$ 14,583,843	$ 33,620	$ 5,283	$ 439,227	$ 50,789	$ 705,687

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
$ 200	$	$ 80	$ 500	$	$	$
2,086,577	29,697	390,573	3,190,040	578,441	779,407	27,706
2,557			3,907	694	737	
$ 2,089,334	$ 29,697	$ 390,653	$ 3,194,447	$ 579,135	$ 780,144	$ 27,706
$ 104,100	$ 949	$	$ 31,833	$	$ 850	$ 23,158
32,977		1,206	72,440		7,319	4,548
			279,079			
137,077	949	1,206	383,352		8,169	27,706
1,952,257	28,748	389,447	2,811,095	579,135	771,975	
1,952,257	28,748	389,447	2,811,095	579,135	771,975	
$ 2,089,334	$ 29,697	$ 390,653	$ 3,194,447	$ 579,135	$ 780,144	$ 27,706

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants
ASSETS						
Cash in bank and on hand	$	$	$ 2,600	$	$	$
Cash and investments held by County Treasurer	184,221		4,985,738	4,982,591	39,187	160,486
Receivables			6,276	5,962		
Due from other funds						
Due from other governmental units		10,845,793				54,996
Inventories		952,105	82,855			
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 184,221	$11,797,898	$ 5,077,469	$ 4,988,553	$ 39,187	$ 215,482
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 3,337	$ 3,404,302	$ 279,433	$ 24,237	$	$ 95,839
Employee compensation payable	1,774	203,429	25,797	21,430		2,317
Accrued liabilities		1,245	255			
Due to other funds		3,425,510				
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue		6,490,552				150,801
Deposits held for other parties						
Total liabilities	5,111	13,525,038	305,485	45,667		248,957
Fund balances:						
Reserved for inventories		952,105	82,855			
Reserved for debt service						
Unreserved	179,110	(2,679,245)	4,689,129	4,942,886	39,187	(33,475)
Total fund balances	179,110	(1,727,140)	4,771,984	4,942,886	39,187	(33,475)
Total liabilities and fund balances	$ 184,221	$11,797,898	$ 5,077,469	$ 4,988,553	$ 39,187	$ 215,482

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Grants	Solid Waste Management
$	$	$	$ 373,393	$ 42,494	$	$	$ 1,175
348,841	111,408		1,112,806		291,673		8,554,758
							11,042
		1,035,233				65,028	
			78	94,278			
$ 348,841	$ 111,408	$ 1,035,233	$ 1,486,277	$ 136,772	$ 291,673	$ 65,028	$ 8,566,975
$ 133,236	$ 5,757	$ 140,942	$ 119,259	$ 61,229	$ 128,909	$ 10,480	$ 299,311
		45,129			659		8,919
		2,055	504				
		400,467		33,049		54,548	
							12,167
		1,115,140		42,494		65,028	
133,236	5,757	1,703,733	119,763	136,772	129,568	130,056	320,397
215,605	105,651	(668,500)	1,366,514		162,105	(65,028)	8,246,578
215,605	105,651	(668,500)	1,366,514		162,105	(65,028)	8,246,578
$ 348,841	$ 111,408	$ 1,035,233	$ 1,486,277	$ 136,772	$ 291,673	$ 65,028	$ 8,566,975

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	SPECIAL REVENUE FUNDS					
	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Fill the Gap	Taxpayer Information	Transportation Grants	Transportation Operations
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$ 550
Cash and investments held by County Treasurer	137,058	3,101,658	450,875	278,170		24,605,526
Receivables						101,538
Due from other funds						
Due from other governmental units					48,426	15,397,870
Inventories						1,008,975
Miscellaneous						
Cash and investments held by trustee restricted						
Total assets	$ 137,058	$ 3,101,658	$ 450,875	$ 278,170	$ 48,426	$ 41,114,459
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$ 444,586	$ 28,718	$	$ 47,362	$ 8,846,362
Employee compensation payable			17,041			317,117
Accrued liabilities						4,253,879
Due to other funds					1,062	
Due to other governmental units						
Interest payable						
Special assessment debt with governmental commitment						
Advances from other funds						
Deferred revenue					27,171	
Deposits held for other parties						
Total liabilities		444,586	45,759		75,595	13,417,358
Fund balances:						
Reserved for inventories						1,008,975
Reserved for debt service						
Unreserved	137,058	2,657,072	405,116	278,170	(27,169)	26,688,126
Total fund balances	137,058	2,657,072	405,116	278,170	(27,169)	27,697,101
Total liabilities and fund balances	$ 137,058	$ 3,101,658	$ 450,875	$ 278,170	$ 48,426	$ 41,114,459

SPECIAL REVENUE FUNDS

Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$ 250	$ 1,269,840
	2,941,755	762,325	946,079	180,821	448,999	985,312	202,783,061
	3,197	977	1,221			1,270	4,366,319
189,293						1,023,722	39,144,200
							2,543,303
							825,499
							5,259
$ 189,293	$ 2,944,952	$ 763,302	$ 947,300	$ 180,821	$ 448,999	$ 2,010,554	$ 250,937,481
$ 52,053	$ 148,434	$	$	$	$	$ 429,924	$ 25,259,390
12,087						4,233	1,784,743
							4,278,351
125,153							7,439,014
	6,000						6,000
							12,167
151,702							19,820,264
							1,327,236
340,995	154,434					434,157	59,927,165
							2,543,303
(151,702)	2,790,518	763,302	947,300	180,821	448,999	1,576,397	188,467,013
(151,702)	2,790,518	763,302	947,300	180,821	448,999	1,576,397	191,010,316
$ 189,293	$ 2,944,952	$ 763,302	$ 947,300	$ 180,821	$ 448,999	$ 2,010,554	$ 250,937,481

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2010

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Special Assessment	Stadium District Debt Service	Total	County Improvement	Detention Capital Projects	Flood Control Capital Projects
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	128,359	408	128,767		82,500,599	39,998,008
Receivables	199,491		199,491			
Due from other funds						
Due from other governmental units		852,199	852,199			3,667,846
Inventories						
Miscellaneous						
Cash and investments held by trustee restricted		8,616,132	8,616,132	12,753		
Total assets	$ 327,850	$ 9,468,739	$ 9,796,589	$ 12,753	$82,500,599	$43,665,854
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$	$	$	$ 197,826	$ 6,118,055
Employee compensation payable						26,268
Accrued liabilities						
Due to other funds						
Due to other governmental units						
Interest payable	6,717		6,717			
Special assessment debt with governmental commitment	16,813		16,813			
Advances from other funds						
Deferred revenue	169,505		169,505			
Deposits held for other parties						
Total liabilities	193,035		193,035		197,826	6,144,323
Fund balances:						
Reserved for inventories						
Reserved for debt service	134,815	9,468,739	9,603,554			
Unreserved				12,753	82,302,773	37,521,531
Total fund balances	134,815	9,468,739	9,603,554	12,753	82,302,773	37,521,531
Total liabilities and fund balances	$ 327,850	$ 9,468,739	$ 9,796,589	$ 12,753	$82,500,599	$43,665,854

CAPITAL PROJECTS FUNDS						
Inter-governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$	$	$	$ 1,269,840
2,447,705	5,357,535	125	41,219	53,719,628	184,064,819	386,976,647
3,197	6,901				10,098	4,575,908
				6,290,424	9,958,270	49,954,669
						2,543,303
		4,817			4,817	830,316
		9,997,493			10,010,246	18,631,637
$ 2,450,902	$ 5,364,436	$ 10,002,435	$ 41,219	$ 60,010,052	$ 204,048,250	$ 464,782,320
$ 2,725	$ 105,963	$	$ 23,594	$ 6,995,962	$ 13,444,125	$ 38,703,515
					26,268	1,811,011
			450		450	4,278,801
						7,439,014
						6,000
						6,717
						16,813
						12,167
						19,989,769
						1,327,236
2,725	105,963		24,044	6,995,962	13,470,843	73,591,043
						2,543,303
						9,603,554
2,448,177	5,258,473	10,002,435	17,175	53,014,090	190,577,407	379,044,420
2,448,177	5,258,473	10,002,435	17,175	53,014,090	190,577,407	391,191,277
$ 2,450,902	$ 5,364,436	$ 10,002,435	$ 41,219	$ 60,010,052	$ 204,048,250	$ 464,782,320

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2010

	SPECIAL REVENUE FUNDS					
	Accommodation Schools	Adult Probation Fees	Adult Probation Grants	Air Quality Fees	Air Quality Grants	Animal Control Field Operations
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits				8,265,916		4,034
Intergovernmental	4,666,391		3,545,208		3,616,356	
Charges for services		8,900,740	511,916	265,593		3,237,279
Fines and forfeits		3,950,905		1,833,997		4,575
Special assessment						
Interest income	36,115	18,975	4,626	45,541		13,590
Miscellaneous				63,005		7,990
Total revenues	4,702,506	12,870,620	4,061,750	10,474,052	3,616,356	3,267,468
EXPENDITURES						
Current:						
General government						
Public safety		12,967,230	4,197,334			
Highways and streets						
Health, welfare and sanitation				14,293,057	3,441,776	2,950,217
Culture and recreation						
Education	3,541,662					
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay				100,885	118,918	
Total expenditures	3,541,662	12,967,230	4,197,334	14,393,942	3,560,694	2,950,217
Excess (deficiency) of revenues over expenditures	1,160,844	(96,610)	(135,584)	(3,919,890)	55,662	317,251
OTHER FINANCING SOURCES (USES)						
Transfers in				116,879		
Transfers out						(122,404)
Total other financing sources (uses)				116,879		(122,404)
Net change in fund balances	1,160,844	(96,610)	(135,584)	(3,803,011)	55,662	194,847
Fund balances (deficit) at beginning of year	1,679,614	1,601,573	(46,048)	5,947,406	(162,154)	988,702
Increase (decrease) in reserve for inventories						
Fund balances (deficit) at end of year	$ 2,840,458	$ 1,504,963	$ (181,632)	$ 2,144,395	$ (106,492)	$ 1,183,549

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$	$	$	$	$	$
	6,582,265	2,497,694				
				10,991,300		
40,374	2,044,433	1,821,223				99,883
					316,388	
10,811	65,498	88,660	44,744		1,451	4,930
1,334,219	6,205				62	
1,385,404	8,698,401	4,407,577	44,744	10,991,300	317,901	104,813
					314,160	
1,266,929	7,706,680			11,272,255		12,468
		1,254,230	20,424			
131,321						
1,398,250	7,706,680	1,254,230	20,424	11,272,255	314,160	12,468
(12,846)	991,721	3,153,347	24,320	(280,955)	3,741	92,345
72,133		23,689	110,000			
	(1,031,314)	(2,477,897)				
72,133	(1,031,314)	(2,454,208)	110,000			
59,287	(39,593)	699,139	134,320	(280,955)	3,741	92,345
850,485	4,789,028	6,989,310	3,314,176		130,978	381,623
	17,606					
$ 909,772	$ 4,767,041	$ 7,688,449	$ 3,448,496	$ (280,955)	$ 134,719	$ 473,968

(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, 2010

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court EDMS	Clerk of the Court Grants	Conciliation Court Fees
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental				1,251,738	
Charges for services	168,974	2,374,215	3,680,069		1,531,681
Fines and forfeits					
Special assessment					
Interest income	3,657		29,690		5,626
Miscellaneous					
Total revenues	172,631	2,374,215	3,709,759	1,251,738	1,537,307
EXPENDITURES					
Current:					
General government					
Public safety	115,007	2,264,562	2,432,911	1,251,738	1,695,930
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay			95,979		
Total expenditures	115,007	2,264,562	2,528,890	1,251,738	1,695,930
Excess (deficiency) of revenues over expenditures	57,624	109,653	1,180,869		(158,623)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances	57,624	109,653	1,180,869		(158,623)
Fund balances (deficit) at beginning of year	300,337	105,521	1,730,074		693,397
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 357,961	$ 215,174	$ 2,910,943	$	$ 534,774

SPECIAL REVENUE FUNDS

Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	County School Indirect Cost	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue
$	$	$	$	$	$	$	$
60,178	684,923	7,072,091				1,519,419	
	1,083,410			824,940	1,474,437		
			3,422,337				
	2,104	15,545	35,357	32,284	10,626	7,835	6,741
60,178	1,770,437	7,087,636	3,457,694	857,224	1,485,063	1,527,254	6,741
	1,450,420	7,093,421	2,780,394		935,283	2,141,768	2,566
53,591							
				681,236			
		7,058	15,056				
53,591	1,450,420	7,100,479	2,795,450	681,236	935,283	2,141,768	2,566
6,587	320,017	(12,843)	662,244	175,988	549,780	(614,514)	4,175
6,587	320,017	(12,843)	662,244	175,988	549,780	(614,514)	4,175
(6,587)	192	(19,791)	1,894,624	2,038,650	553,704	772,264	502,977
$	$ 320,209	$ (32,634)	$ 2,556,868	$ 2,214,638	$ 1,103,484	$ 157,750	$ 507,152

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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, 2010

	SPECIAL REVENUE FUNDS				
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs	Emergency Management
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental			530,036		709,804
Charges for services		184,973		3,602	173,463
Fines and forfeits	1,700,683				
Special assessment					
Interest income	23,642	3,143	29,907	37	74
Miscellaneous					
Total revenues	1,724,325	188,116	559,943	3,639	883,341
EXPENDITURES					
Current:					
General government			559,943		
Public safety	1,189,541				845,399
Highways and streets					
Health, welfare and sanitation		190,682			
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay					12,235
Total expenditures	1,189,541	190,682	559,943		857,634
Excess (deficiency) of revenues over expenditures	534,784	(2,566)		3,639	25,707
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances	534,784	(2,566)		3,639	25,707
Fund balances (deficit) at beginning of year	1,443,719	276,288			(57,851)
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 1,978,503	$ 273,722	$	$ 3,639	$ (32,144)

SPECIAL REVENUE FUNDS

Environmental Services Environmental Health	Environmental Services Grants	Expedited Child Support	Flood Control	Flood Control Grants	General Government Grants	Human Services Grants	Inmate Health Services
$	$	$	$ 72,659,844	$	$	$	$
14,185,646			680,722				
	765,000		143,653	547,626	11,895,885	46,000,090	
4,011,327		607,893					87,565
148,302							
97,296	328	9,249	1,105,456		6,975		7,714
28,217			4,579,208			28,453	
18,470,788	765,328	617,142	79,168,883	547,626	11,902,860	46,028,543	95,279
					11,902,860		
			29,255,939	547,626			
17,466,274	753,316	445,580				44,644,632	
	9,759		427,531			154,356	
17,466,274	763,075	445,580	29,683,470	547,626	11,902,860	44,798,988	
1,004,514	2,253	171,562	49,485,413			1,229,555	95,279
(67,466)	(2,500)		(40,627,383)				
(67,466)	(2,500)		(40,627,383)				
937,048	(247)	171,562	8,858,030			1,229,555	95,279
6,935,347		625,493	43,532,647			(1,524,217)	529,416
			24,586				
$ 7,872,395	$ (247)	$ 797,055	$ 52,415,263	$	$	$ (294,662)	$ 624,695

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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, 2010

	SPECIAL REVENUE FUNDS					
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Court Special Revenue	Justice Courts Photo Enforcement	Juvenile Probation Diversion
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental						
Charges for services	10,380,051	1,780,188		4,556,026	1,900,286	314,319
Fines and forfeits			951,405			
Special assessment						
Interest income	145,608	12,681	12,361	23,590	4,438	11,826
Miscellaneous	500					
Total revenues	10,526,159	1,792,869	963,766	4,579,616	1,904,724	326,145
EXPENDITURES						
Current:						
General government						
Public safety	14,161,904	1,045,916	767,740	6,547,487	1,013,070	329,402
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay			22,874			
Total expenditures	14,161,904	1,045,916	790,614	6,547,487	1,013,070	329,402
Excess (deficiency) of revenues over expenditures	(3,635,745)	746,953	173,152	(1,967,871)	891,654	(3,257)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net change in fund balances	(3,635,745)	746,953	173,152	(1,967,871)	891,654	(3,257)
Fund balances (deficit) at beginning of year	11,847,961	571,893	823,722	2,741,337		905,938
Increase (decrease) in reserve for inventories						
Fund balances (deficit) at end of year	$ 8,212,216	$ 1,318,846	$ 996,874	$ 773,466	$ 891,654	$ 902,681

SPECIAL REVENUE FUNDS

Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District
$	$	$	$	$	$	$ 20,286,084
4,048,629						226,004
	560,739		1,761,453	1,491,223	59,000	2,646,232
	3,856,222		780	1,520		805,016
11,802	8,347	988	22,627	14,824	190	132,898
		19,795	152,333	6,963		544,839
4,060,431	4,425,308	20,783	1,937,193	1,514,530	59,190	24,641,073
4,163,011	4,269,494	22,861		1,125,712	59,000	
			1,661,071			20,255,644
						292,353
4,163,011	4,269,494	22,861	1,661,071	1,125,712	59,000	20,547,997
(102,580)	155,814	(2,078)	276,122	388,818	190	4,093,076
						659,469
						(4,251,154)
						(3,591,685)
(102,580)	155,814	(2,078)	276,122	388,818	190	501,391
(23,795)	683,420	85,777	1,617,046	930,737	1,900	11,444,261
$ (126,375)	$ 839,234	$ 83,699	$ 1,893,168	$ 1,319,555	$ 2,090	$ 11,945,652

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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, 2010

	SPECIAL REVENUE FUNDS				
	Library District Grants	Medical Examiner Grants	Palo Verde	Parks and Recreation Grants	Parks Donations
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental	50,000	151,676	404,459	30,811	
Charges for services					
Fines and forfeits					
Special assessment					
Interest income			5,143		6,454
Miscellaneous					42,647
Total revenues	50,000	151,676	409,602	30,811	49,101
EXPENDITURES					
Current:					
General government					
Public safety		26,742	355,659		
Highways and streets					
Health, welfare and sanitation					
Culture and recreation	16,380			30,811	29,370
Education					
Debt service:					
Principal					
Interest					
Other expenditures					
Capital outlay		124,934			
Total expenditures	16,380	151,676	355,659	30,811	29,370
Excess (deficiency) of revenues over expenditures	33,620		53,943		19,731
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances	33,620		53,943		19,731
Fund balances (deficit) at beginning of year			382,014		685,862
Increase (decrease) in reserve for inventories					
Fund balances (deficit) at end of year	$ 33,620	$	$ 435,957	$	$ 705,593

SPECIAL REVENUE FUNDS

Parks Enhancement	Parks Souvenir	Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants
$	$	$	$	$	$	$
			2,735,575			
						422,493
2,494,043		166,031	3,296,481	490,858	1,207,627	
			132,114			
23,589	652	5,142	50,260	7,145	7,275	
1,181,308	243,084		52,679			
3,698,940	243,736	171,173	6,267,109	498,003	1,214,902	422,493
			8,013,848	389,531	976,740	422,493
3,753,245	143,192	266,623				
21,900						
3,775,145	143,192	266,623	8,013,848	389,531	976,740	422,493
(76,205)	100,544	(95,450)	(1,746,739)	108,472	238,162	
96,807			95,135			
(17,990)	(96,807)					
78,817	(96,807)		95,135			
2,612	3,737	(95,450)	(1,651,604)	108,472	238,162	
1,949,645	25,011	484,897	4,462,699	470,663	533,813	
$ 1,952,257	$ 28,748	$ 389,447	$ 2,811,095	$ 579,135	$ 771,975	$

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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, 2010

	SPECIAL REVENUE FUNDS					
	Public Defender Training	Public Health	Public Health Fees	Recorder's Surcharge	School Communication Expense	School Grants
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental	475,712	42,644,077			94,979	418,754
Charges for services		503,598	4,375,108	4,481,272		
Fines and forfeits						
Special assessment						
Interest income			60,302	57,302	415	1,521
Miscellaneous	5,630	27,965				
Total revenues	481,342	43,175,640	4,435,410	4,538,574	95,394	420,275
EXPENDITURES						
Current:						
General government				3,126,740		
Public safety	433,072					
Highways and streets						
Health, welfare and sanitation		43,337,700	3,891,436			
Culture and recreation						
Education					117,409	435,284
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay		917,868	11,199	279,589		
Total expenditures	433,072	44,255,568	3,902,635	3,406,329	117,409	435,284
Excess (deficiency) of revenues over expenditures	48,270	(1,079,928)	532,775	1,132,245	(22,015)	(15,009)
OTHER FINANCING SOURCES (USES)						
Transfers in			28,530			16,806
Transfers out		(13,295)				
Total other financing sources (uses)		(13,295)	28,530			16,806
Net change in fund balances	48,270	(1,093,223)	561,305	1,132,245	(22,015)	1,797
Fund balances (deficit) at beginning of year	130,840	(545,642)	4,190,848	3,810,641	61,202	(35,272)
Increase (decrease) in reserve for inventories		(88,275)	19,831			
Fund balances (deficit) at end of year	$ 179,110	$ (1,727,140)	$ 4,771,984	$ 4,942,886	$ 39,187	$ (33,475)

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Grants	Solid Waste Management
$	$	$	$	$	$	$	$
		6,325,252	1,838,065		109,657	434	
							90,404
		534,459		1,920,393			
2,688	1,397				1,962		127,018
218,358	28,000						102,757
221,046	29,397	6,859,711	1,838,065	1,920,393	111,619	434	320,179
	46,350	5,662,671	1,204,808	1,535,537			
						65,462	2,494,279
369,342					226,594		
		416,950	151,712	356,923			59,607
369,342	46,350	6,079,621	1,356,520	1,892,460	226,594	65,462	2,553,886
(148,296)	(16,953)	780,090	481,545	27,933	(114,975)	(65,028)	(2,233,707)
					273,174		
					(16,806)		(199,250)
					256,368		(199,250)
(148,296)	(16,953)	780,090	481,545	27,933	141,393	(65,028)	(2,432,957)
363,901	122,604	(1,448,590)	884,969	(27,933)	20,712		10,679,535
$ 215,605	$ 105,651	$ (668,500)	$ 1,366,514	$	$ 162,105	$ (65,028)	$ 8,246,578

(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, 2010

	SPECIAL REVENUE FUNDS					
	Spousal Maintenance Enforcement Enhancement	Street Lighting District	Superior Court Fill the Gap	Taxpayer Information	Transportation Grants	Transportation Operations
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						765,822
Intergovernmental					818,896	93,129,570
Charges for services	109,557		2,194,348	301,790		45,596
Fines and forfeits						
Special assessment		4,377,292				
Interest income	1,562	39,478	2,569			1,008,103
Miscellaneous						340,304
Total revenues	111,119	4,416,770	2,196,917	301,790	818,896	95,289,395
EXPENDITURES						
Current:						
General government				246,980		
Public safety	115,921	5,040,869	1,795,872			
Highways and streets					291,845	52,281,082
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenditures						
Capital outlay					47,634	2,264,015
Total expenditures	115,921	5,040,869	1,795,872	246,980	339,479	54,545,097
Excess (deficiency) of revenues over expenditures	(4,802)	(624,099)	401,045	54,810	479,417	40,744,298
OTHER FINANCING SOURCES (USES)						
Transfers in						10,000
Transfers out						(35,567,886)
Total other financing sources (uses)						(35,557,886)
Net change in fund balances	(4,802)	(624,099)	401,045	54,810	479,417	5,186,412
Fund balances (deficit) at beginning of year	141,860	3,281,171	4,071	223,360	(506,586)	22,739,211
Increase (decrease) in reserve for inventories						(228,522)
Fund balances (deficit) at end of year	$ 137,058	$ 2,657,072	$ 405,116	$ 278,170	$ (27,169)	$ 27,697,101

SPECIAL REVENUE FUNDS

Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$	$ 92,945,928
							35,717,673
1,565,488						4,110,337	250,864,991
	6,687,193				9,707	143,405	85,174,525
		26,646	137,774				19,743,516
							4,377,292
	31,498	9,947	11,813	11,000	5,821	18,041	3,668,504
	16,216						9,030,736
1,565,488	6,734,907	36,593	149,587	11,000	15,528	4,271,783	501,523,165
							15,836,523
1,691,195	6,521,784	352	2,420	5,967	69,533		139,298,190
							52,572,927
						4,993,212	159,279,546
							27,430,990
							5,371,527
							6,040,656
1,691,195	6,521,784	352	2,420	5,967	69,533	4,993,212	405,830,359
(125,707)	213,123	36,241	147,167	5,033	(54,005)	(721,429)	95,692,808
							1,502,622
							(84,492,152)
							(82,989,530)
(125,707)	213,123	36,241	147,167	5,033	(54,005)	(721,429)	12,703,278
(25,995)	2,577,395	727,061	800,133	175,788	503,004	2,297,826	178,561,812
							(254,774)
$ (151,702)	$ 2,790,518	$ 763,302	$ 947,300	$ 180,821	$ 448,999	$ 1,576,397	$191,010,316

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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, 2010

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS		
	Special Assessment	Stadium District Debt Service	Total	County Improvement	Detention Capital Projects	Flood Control Capital Projects
REVENUES						
Taxes	$	$ 4,668,574	$ 4,668,574	$	$	$
Licenses and permits						
Intergovernmental					121,893	11,689,448
Charges for services	53,667		53,667			
Fines and forfeits						
Special assessment						
Interest income		337,031	337,031	467,071		
Miscellaneous						
Total revenues	53,667	5,005,605	5,059,272	467,071	121,893	11,689,448
EXPENDITURES						
Current:						
General government						
Public safety						
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal	19,149	4,260,000	4,279,149			
Interest	13,527	2,159,094	2,172,621			
Other expenditures	90,330	1,250	91,580			
Capital outlay				48,657,932	1,225,239	41,079,058
Total expenditures	123,006	6,420,344	6,543,350	48,657,932	1,225,239	41,079,058
Excess (deficiency) of revenues over expenditures	(69,339)	(1,414,739)	(1,484,078)	(48,190,861)	(1,103,346)	(29,389,610)
OTHER FINANCING SOURCES (USES)						
Transfers in		1,000,000	1,000,000	46,506,143		40,627,383
Transfers out		(110,000)	(110,000)			
Total other financing sources (uses)		890,000	890,000	46,506,143		40,627,383
Net change in fund balances	(69,339)	(524,739)	(594,078)	(1,684,718)	(1,103,346)	11,237,773
Fund balances (deficit) at beginning of year	204,154	9,993,478	10,197,632	1,697,471	83,406,119	26,283,758
Increase (decrease) in reserve for inventories						
Fund balances (deficit) at end of year	$ 134,815	$ 9,468,739	$ 9,603,554	$ 12,753	$ 82,302,773	$ 37,521,531

CAPITAL PROJECTS FUNDS						
Inter-governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$ 131	$	$	$ 131	$ 97,614,633
						35,717,674
				6,038,647	17,849,988	268,714,979
		1,037,988		17,548,963	18,586,951	103,815,143
						19,743,516
						4,377,292
34,605	108,825	3,250	8		613,759	4,619,294
	57,410			1,035	58,445	9,089,182
34,605	166,235	1,041,369	8	23,588,645	37,109,274	543,691,713
						15,836,523
						139,298,190
						52,572,927
						159,279,546
						27,430,990
						5,371,527
						4,279,149
						2,172,621
						91,580
386,906	5,405,828	2,500	426,911	55,782,124	152,966,498	159,007,154
386,906	5,405,828	2,500	426,911	55,782,124	152,966,498	565,340,207
(352,301)	(5,239,593)	1,038,869	(426,903)	(32,193,479)	(115,857,224)	(21,648,494)
180,000	3,591,685	1,477,897		35,544,286	127,927,394	130,430,016
(90,000)		(23,689)			(113,689)	(84,715,841)
90,000	3,591,685	1,454,208		35,544,286	127,813,705	45,714,175
(262,301)	(1,647,908)	2,493,077	(426,903)	3,350,807	11,956,481	24,065,681
2,710,478	6,906,381	7,509,358	444,078	49,663,283	178,620,926	367,380,370
						(254,774)
$ 2,448,177	$ 5,258,473	$ 10,002,435	$ 17,175	$ 53,014,090	$ 190,577,407	$ 391,191,277

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 10,933,202	$ 10,933,202	$ 8,900,740	$ (2,032,462)
Fines and forfeits	3,183,000	3,183,000	3,950,905	767,905
Interest income			18,975	18,975
Total revenues	14,116,202	14,116,202	12,870,620	(1,245,582)
EXPENDITURES				
Current:				
Public safety	14,463,903	14,463,903	12,967,230	1,496,673
Total expenditures	14,463,903	14,463,903	12,967,230	1,496,673
Deficiency of revenues under expenditures	(347,701)	(347,701)	(96,610)	251,091
Net change in fund balances	(347,701)	(347,701)	(96,610)	251,091
Fund balance – beginning	866,814	866,814	1,601,573	734,759
Fund balance – ending	$ 519,113	$ 519,113	$ 1,504,963	$ 985,850

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,024,277	$ 7,583,191	$ 3,545,208	$ (4,037,983)
Charges for services	452,780	452,780	511,916	59,136
Interest income			4,626	4,626
Total revenues	4,477,057	8,035,971	4,061,750	(3,974,221)
EXPENDITURES				
Current:				
Public safety	4,477,057	8,035,971	4,197,334	3,838,637
Total expenditures	4,477,057	8,035,971	4,197,334	3,838,637
Excess (deficiency) of revenues over expenditures			(135,584)	(135,584)
Net change in fund balances			(135,584)	(135,584)
Fund deficit – beginning	(54,092)	(54,092)	(46,048)	8,044
Fund deficit – ending	$ (54,092)	$ (54,092)	$ (181,632)	$ (127,540)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 10,740,228	$ 10,740,228	$ 8,265,916	$ (2,474,312)
Charges for services	418,656	418,656	265,593	(153,063)
Fines and forfeits	4,720,488	4,720,488	1,833,997	(2,886,491)
Interest income	280,000	280,000	45,541	(234,459)
Miscellaneous	8,400	8,400	63,005	54,605
Total revenues	16,167,772	16,167,772	10,474,052	(5,693,720)
EXPENDITURES				
Current:				
Health, welfare and sanitation	17,375,077	17,375,077	14,293,057	3,082,020
Capital outlay	417,000	417,000	100,885	316,115
Total expenditures	17,792,077	17,792,077	14,393,942	3,398,135
Deficiency of revenues under expenditures	(1,624,305)	(1,624,305)	(3,919,890)	(2,295,585)
OTHER FINANCING SOURCES (USES)				
Transfers in		116,879	116,879	
Transfers out	(538,130)	(538,130)		538,130
Total other financing sources (uses)	(538,130)	(421,251)	116,879	538,130
Net change in fund balances	(2,162,435)	(2,045,556)	(3,803,011)	(1,757,455)
Fund balance – beginning	4,706,717	4,706,717	5,947,406	1,240,689
Fund balance – ending	$ 2,544,282	$ 2,661,161	$ 2,144,395	$ (516,766)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,025,385	$ 4,199,172	$ 3,616,356	$ (582,816)
Total revenues	4,025,385	4,199,172	3,616,356	(582,816)
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,969,248	4,093,035	3,441,776	651,259
Capital outlay		50,000	118,918	(68,918)
Total expenditures	3,969,248	4,143,035	3,560,694	582,341
Excess of revenues over expenditures	56,137	56,137	55,662	(475)
OTHER FINANCING USES				
Transfers out	(56,137)	(56,137)		56,137
Total other financing uses	(56,137)	(56,137)		56,137
Net change in fund balances			55,662	55,662
Fund deficit – beginning	(537,975)	(537,975)	(162,154)	375,821
Fund deficit – ending	$ (537,975)	$ (537,975)	$ (106,492)	$ 431,483

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Field Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 15,985	$ 15,985	$ 4,034	$ (11,951)
Charges for services	3,253,271	3,253,271	3,237,279	(15,992)
Fines and forfeits	4,172	4,172	4,575	403
Interest income	5,000	5,000	13,590	8,590
Miscellaneous	17,274	17,274	7,990	(9,284)
Total revenues	3,295,702	3,295,702	3,267,468	(28,234)
EXPENDITURES				
Current:				
Health, welfare and sanitation	2,978,897	2,978,897	2,950,217	28,680
Capital outlay	225,000	225,000		225,000
Total expenditures	3,203,897	3,203,897	2,950,217	253,680
Excess of revenues over expenditures	91,805	91,805	317,251	225,446
OTHER FINANCING USES				
Transfers out	(316,805)	(351,924)	(122,404)	229,520
Total other financing uses	(316,805)	(351,924)	(122,404)	229,520
Net change in fund balances	(225,000)	(260,119)	194,847	454,966
Fund balance – beginning	870,393	870,393	988,702	118,309
Fund balance – ending	$ 645,393	$ 610,274	$ 1,183,549	$ 573,275

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 88,400	$ 88,400	$ 40,374	$ (48,026)
Interest income	3,000	3,000	10,811	7,811
Miscellaneous	1,481,385	1,481,385	1,334,219	(147,166)
Total revenues	1,572,785	1,572,785	1,385,404	(187,381)
EXPENDITURES				
Current:				
Health, welfare and sanitation	1,526,983	1,526,983	1,266,929	260,054
Capital outlay			131,321	(131,321)
Total expenditures	1,526,983	1,526,983	1,398,250	128,733
Excess (deficiency) of revenues over expenditures	45,802	45,802	(12,846)	(58,648)
OTHER FINANCING SOURCES (USES)				
Transfers in		72,133	72,133	
Transfers out	(45,802)			45,802
Total other financing sources (uses)	(45,802)	72,133	72,133	45,802
Net change in fund balances		117,935	59,287	(58,648)
Fund balance (deficit) – beginning	(700,699)	(700,699)	850,485	1,551,184
Fund balance (deficit) – ending	$ (700,699)	$ (582,764)	$ 909,772	$ 1,492,536

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control License/Shelter Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 8,539,805	$ 8,539,805	$ 6,582,265	$ (1,957,540)
Charges for services	1,958,562	1,958,562	2,044,433	85,871
Interest income	150,000	150,000	65,498	(84,502)
Miscellaneous	1,020	1,020	6,205	5,185
Total revenues	10,649,387	10,649,387	8,698,401	(1,950,986)
EXPENDITURES				
Current:				
Health, welfare and sanitation	8,288,806	8,288,806	7,706,680	582,126
Capital outlay	187,750	187,750		187,750
Total expenditures	8,476,556	8,476,556	7,706,680	769,876
Excess of revenues over expenditures	2,172,831	2,172,831	991,721	(1,181,110)
OTHER FINANCING USES				
Transfers out	(1,488,718)	(1,571,534)	(1,031,314)	540,220
Total other financing uses	(1,488,718)	(1,571,534)	(1,031,314)	540,220
Net change in fund balances	684,113	601,297	(39,593)	(640,890)
Fund balance – beginning	3,855,068	3,855,068	4,789,028	933,960
Increase in reserve for inventories			17,606	17,606
Fund balance – ending	$ 4,539,181	$ 4,456,365	$ 4,767,041	$ 310,676

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Ballpark Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$	$	$ 2,497,694	$ 2,497,694
Charges for services			1,821,223	1,821,223
Interest income	75,000	75,000	88,660	13,660
Miscellaneous	4,431,391	4,496,351		(4,496,351)
Total revenues	4,506,391	4,571,351	4,407,577	(163,774)
EXPENDITURES				
Current:				
Culture and recreation	1,838,127	4,103,087	1,254,230	2,848,857
Total expenditures	1,838,127	4,103,087	1,254,230	2,848,857
Excess of revenues over expenditures	2,668,264	468,264	3,153,347	2,685,083
OTHER FINANCING SOURCES (USES)				
Transfers in		2,200,000	23,689	(2,176,311)
Transfers out	(2,668,264)	(2,668,264)	(2,477,897)	190,367
Total other financing uses	(2,668,264)	(468,264)	(2,454,208)	(1,985,944)
Net change in fund balances			699,139	699,139
Fund balance – beginning	7,028,863	7,028,863	6,989,310	(39,553)
Fund balance – ending	$ 7,028,863	$ 7,028,863	$ 7,688,449	$ 659,586

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Cactus League Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 24,750	$ 24,750	$ 44,744	$ 19,994
Total revenues	24,750	24,750	44,744	19,994
EXPENDITURES				
Current:				
Culture and recreation	482,143	482,143	20,424	461,719
Total expenditures	482,143	482,143	20,424	461,719
Excess (deficiency) of revenues over expenditures	(457,393)	(457,393)	24,320	481,713
OTHER FINANCING SOURCES				
Transfers in	493,000	493,000	110,000	(383,000)
Total other financing sources	493,000	493,000	110,000	(383,000)
Net change in fund balances	35,607	35,607	134,320	98,713
Fund balance – beginning	7,028,863	7,028,863	3,314,176	(3,714,687)
Fund balance – ending	$ 7,064,470	$ 7,064,470	$ 3,448,496	$ (3,615,974)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CDBG Housing Trust Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 23,202,613	$ 23,202,613	$ 10,991,300	$ (12,211,313)
Total revenues	23,202,613	23,202,613	10,991,300	(12,211,313)
EXPENDITURES				
Current:				
Health, welfare and sanitation	23,142,004	23,142,004	11,272,255	11,869,749
Total expenditures	23,142,004	23,142,004	11,272,255	11,869,749
Excess (deficiency) of revenues over expenditures	60,609	60,609	(280,955)	(341,564)
OTHER FINANCING USES				
Transfers out	(60,609)	(60,609)		60,609
Total other financing uses	(60,609)	(60,609)		60,609
Net change in fund balances			(280,955)	(280,955)
Fund balance – beginning	483,503	483,503		(483,503)
Fund balance (deficit) – ending	$ 483,503	$ 483,503	$ (280,955)	$ (764,458)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Check Enforcement Program Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 334,000	$ 334,000	$ 316,388	$ (17,612)
Interest income	12,000	12,000	1,451	(10,549)
Miscellaneous			62	62
Total revenues	346,000	346,000	317,901	(28,099)
EXPENDITURES				
Current:				
Public safety	431,584	431,584	314,160	117,424
Total expenditures	431,584	431,584	314,160	117,424
Excess (deficiency) of revenues over expenditures	(85,584)	(85,584)	3,741	89,325
Net change in fund balances	(85,584)	(85,584)	3,741	89,325
Fund balance – beginning	85,584	85,584	130,978	45,394
Fund balance – ending	$	$	$ 134,719	$ 134,719

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Child Support Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 87,000	$ 87,000	$ 99,883	$ 12,883
Interest income	8,000	8,000	4,930	(3,070)
Total revenues	95,000	95,000	104,813	9,813
EXPENDITURES				
Current:				
Health, welfare and sanitation	75,000	75,000	12,468	62,532
Total expenditures	75,000	75,000	12,468	62,532
Excess of revenues over expenditures	20,000	20,000	92,345	72,345
Net change in fund balances	20,000	20,000	92,345	72,345
Fund balance – beginning	353,383	353,383	381,623	28,240
Fund balance – ending	$ 373,383	$ 373,383	$ 473,968	$ 100,585

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Children's Issues Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 111,007	$ 111,007	$ 168,974	$ 57,967
Interest income	4,000	4,000	3,657	(343)
Total revenues	115,007	115,007	172,631	57,624
EXPENDITURES				
Current:				
Public safety	115,007	115,007	115,007	
Total expenditures	115,007	115,007	115,007	
Excess of revenues over expenditures			57,624	57,624
Net change in fund balances			57,624	57,624
Fund balance – beginning	306,171	306,171	300,337	(5,834)
Fund balance – ending	$ 306,171	$ 306,171	$ 357,961	$ 51,790

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,204,000	$ 2,406,495	$ 2,374,215	$ (32,280)
Interest income	2,000	2,000		(2,000)
Total revenues	2,206,000	2,408,495	2,374,215	(34,280)
EXPENDITURES				
Current:				
Public safety	2,246,000	2,448,495	2,264,562	183,933
Total expenditures	2,246,000	2,448,495	2,264,562	183,933
Excess (deficiency) of revenues over expenditures	(40,000)	(40,000)	109,653	149,653
Net change in fund balances	(40,000)	(40,000)	109,653	149,653
Fund balance – beginning	80,214	80,214	105,521	25,307
Fund balance – ending	$ 40,214	$ 40,214	$ 215,174	$ 174,960

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court EDMS Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 3,330,000	$ 3,330,000	$ 3,680,069	$ 350,069
Interest income	40,000	40,000	29,690	(10,310)
Total revenues	3,370,000	3,370,000	3,709,759	339,759
EXPENDITURES				
Current:				
Public safety	4,058,582	4,058,582	2,432,911	1,625,671
Capital outlay	245,000	245,000	95,979	149,021
Total expenditures	4,303,582	4,303,582	2,528,890	1,774,692
Excess (deficiency) of revenues over expenditures	(933,582)	(933,582)	1,180,869	2,114,451
Net change in fund balances	(933,582)	(933,582)	1,180,869	2,114,451
Fund balance – beginning	1,265,588	1,265,588	1,730,074	464,486
Fund balance – ending	$ 332,006	$ 332,006	$ 2,910,943	$ 2,578,937

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,615,346	$ 1,615,346	$ 1,251,738	$ (363,608)
Total revenues	1,615,346	1,615,346	1,251,738	(363,608)
EXPENDITURES				
Current:				
Public safety	1,615,346	1,615,346	1,251,738	363,608
Total expenditures	1,615,346	1,615,346	1,251,738	363,608
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance (deficit) – beginning	(41,568)	(41,568)		41,568
Fund balance (deficit) – ending	$ (41,568)	$ (41,568)	$	$ 41,568

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Conciliation Court Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,685,930	$ 1,685,930	$ 1,531,681	$ (154,249)
Interest income	10,000	10,000	5,626	(4,374)
Total revenues	1,695,930	1,695,930	1,537,307	(158,623)
EXPENDITURES				
Current:				
Public safety	1,695,930	1,695,930	1,695,930	
Total expenditures	1,695,930	1,695,930	1,695,930	
Excess (deficiency) of revenues over expenditures			(158,623)	(158,623)
Net change in fund balances			(158,623)	(158,623)
Fund balance – beginning	695,581	695,581	693,397	(2,184)
Fund balance – ending	$ 695,581	$ 695,581	$ 534,774	$ (160,807)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Correctional Health Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 42,818	$ 53,591	$ 60,178	$ 6,587
Total revenues	42,818	53,591	60,178	6,587
EXPENDITURES				
Current:				
Health, welfare and sanitation	42,818	53,591	53,591	
Total expenditures	42,818	53,591	53,591	
Excess of revenues over expenditures			6,587	6,587
Net change in fund balances			6,587	6,587
Fund deficit – beginning	(1,106)	(1,106)	(6,587)	(5,481)
Fund balance (deficit) – ending	$ (1,106)	$ (1,106)	$	$ 1,106

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 793,600	$ 793,600	$ 684,923	$ (108,677)
Charges for services	1,116,788	1,116,788	1,083,410	(33,378)
Interest income	54,000	54,000	2,104	(51,896)
Total revenues	1,964,388	1,964,388	1,770,437	(193,951)
EXPENDITURES				
Current:				
Public safety	1,964,388	1,964,388	1,450,420	513,968
Total expenditures	1,964,388	1,964,388	1,450,420	513,968
Excess of revenues over expenditures			320,017	320,017
Net change in fund balances			320,017	320,017
Fund balance – beginning	813	813	192	(621)
Fund balance – ending	$ 813	$ 813	$ 320,209	$ 319,396

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 7,743,875	$ 8,175,154	$ 7,072,091	$ (1,103,063)
Interest income	48,215	48,215	15,545	(32,670)
Total revenues	7,792,090	8,223,369	7,087,636	(1,135,733)
EXPENDITURES				
Current:				
Public safety	7,792,090	8,223,369	7,093,421	1,129,948
Capital outlay			7,058	(7,058)
Total expenditures	7,792,090	8,223,369	7,100,479	1,122,890
Excess (deficiency) of revenues over expenditures			(12,843)	(12,843)
Net change in fund balances			(12,843)	(12,843)
Fund deficit – beginning	(61,687)	(61,687)	(19,791)	41,896
Fund deficit – ending	$ (61,687)	$ (61,687)	$ (32,634)	$ 29,053

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 2,650,000	$ 2,650,000	$ 3,422,337	$ 772,337
Interest income	100,000	100,000	35,357	(64,643)
Total revenues	2,750,000	2,750,000	3,457,694	707,694
EXPENDITURES				
Current:				
Public safety	3,500,000	3,500,000	2,780,394	719,606
Capital Outlay			15,056	(15,056)
Total expenditures	3,500,000	3,500,000	2,795,450	704,550
Excess (deficiency) of revenues over expenditures	(750,000)	(750,000)	662,244	1,412,244
Net change in fund balances	(750,000)	(750,000)	662,244	1,412,244
Fund balance – beginning	2,012,243	2,012,243	1,894,624	(117,619)
Fund balance – ending	$ 1,262,243	$ 1,262,243	$ 2,556,868	$ 1,294,625

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County School Indirect Cost Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 355,311	$ 355,311	$	$ (355,311)
Charges for services			824,940	824,940
Miscellaneous			32,284	32,284
Total revenues	355,311	355,311	857,224	501,913
EXPENDITURES				
Current:				
Education	355,311	941,212	681,236	259,976
Total expenditures	355,311	941,212	681,236	259,976
Excess (deficiency) of revenues over expenditures		(585,901)	175,988	761,889
Net change in fund balances		(585,901)	175,988	761,889
Fund balance – beginning	39,594	39,594	2,038,650	1,999,056
Fund balance (deficit) – ending	$ 39,594	$ (546,307)	$ 2,214,638	$ 2,760,945

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Court Document Retrieval Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,229,100	$ 1,229,100	$ 1,474,437	$ 245,337
Interest income			10,626	10,626
Total revenues	1,229,100	1,229,100	1,485,063	255,963
EXPENDITURES				
Current:				
Public safety	1,389,100	1,389,100	935,283	453,817
Capital outlay	40,000	40,000		40,000
Total expenditures	1,429,100	1,429,100	935,283	493,817
Excess (deficiency) of revenues over expenditures	(200,000)	(200,000)	549,780	749,780
Net change in fund balances	(200,000)	(200,000)	549,780	749,780
Fund balance – beginning	455,492	455,492	553,704	98,212
Fund balance – ending	$ 255,492	$ 255,492	$ 1,103,484	$ 847,992

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Criminal Justice Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,829,746	$ 1,829,746	$ 1,519,419	$ (310,327)
Interest income	80,000	80,000	7,835	(72,165)
Total revenues	1,909,746	1,909,746	1,527,254	(382,492)
EXPENDITURES				
Current:				
Public safety	2,709,746	2,709,746	2,141,768	567,978
Total expenditures	2,709,746	2,709,746	2,141,768	567,978
Deficiency of revenues under expenditures	(800,000)	(800,000)	(614,514)	185,486
Net change in fund balances	(800,000)	(800,000)	(614,514)	185,486
Fund balance – beginning	1,071,646	1,071,646	772,264	(299,382)
Fund balance – ending	$ 271,646	$ 271,646	$ 157,750	$ (113,896)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Del Webb Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 2,800	$ 2,800	$	$ (2,800)
Interest income	25,000	25,000	6,741	(18,259)
Total revenues	27,800	27,800	6,741	(21,059)
EXPENDITURES				
Current:				
Public safety	353	353	2,566	(2,213)
Total expenditures	353	353	2,566	(2,213)
Excess of revenues over expenditures	27,447	27,447	4,175	(23,272)
OTHER FINANCING USES				
Transfers out	(2,400)	(2,400)		2,400
Total other financing uses	(2,400)	(2,400)		2,400
Net change in fund balances	25,047	25,047	4,175	(20,872)
Fund balance – beginning	515,565	515,565	502,977	(12,588)
Fund balance – ending	$ 540,612	$ 540,612	$ 507,152	$ (33,460)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 1,068,810	$ 1,068,810	$ 1,700,683	$ 631,873
Interest income	40,000	40,000	23,642	(16,358)
Total revenues	1,108,810	1,108,810	1,724,325	615,515
EXPENDITURES				
Current:				
Public safety	2,108,810	2,108,810	1,189,541	919,269
Total expenditures	2,108,810	2,108,810	1,189,541	919,269
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,000,000)	534,784	1,534,784
Net change in fund balances	(1,000,000)	(1,000,000)	534,784	1,534,784
Fund balance – beginning	1,040,642	1,040,642	1,443,719	403,077
Fund balance – ending	$ 40,642	$ 40,642	$ 1,978,503	$ 1,937,861

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Domestic Relations Mediation Education Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 186,682	$ 186,682	$ 184,973	$ (1,709)
Interest income	4,000	4,000	3,143	(857)
Total revenues	190,682	190,682	188,116	(2,566)
EXPENDITURES				
Current:				
Health, welfare and sanitation	190,682	190,682	190,682	
Total expenditures	190,682	190,682	190,682	
Excess (deficiency) of revenues over expenditures			(2,566)	(2,566)
Net change in fund balances			(2,566)	(2,566)
Fund balance – beginning	267,807	267,807	276,288	8,481
Fund balance – ending	$ 267,807	$ 267,807	$ 273,722	$ 5,915

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Elections Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 55,000	$ 2,773,842	$ 530,036	$ (2,243,806)
Interest income			29,907	29,907
Total revenues	55,000	2,773,842	559,943	(2,213,899)
EXPENDITURES				
Current:				
General government	84,524	2,334,524	559,943	1,774,581
Capital outlay		468,842		468,842
Total expenditures	84,524	2,803,366	559,943	2,243,423
Excess (deficiency) of revenues over expenditures	(29,524)	(29,524)		29,524
Net change in fund balances	(29,524)	(29,524)		29,524
Fund balance (deficit) – beginning	(31,321)	(31,321)		31,321
Fund balance (deficit) – ending	$ (60,845)	$ (60,845)	$	$ 60,845

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Emergency Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 753,163	$ 803,163	$ 709,804	$ (93,359)
Charges for services	174,845	174,845	173,463	(1,382)
Interest income			74	74
Total revenues	928,008	978,008	883,341	(94,667)
EXPENDITURES				
Current:				
Public safety		897,270	845,399	51,871
Capital outlay	19,500	19,500	12,235	7,265
Total expenditures	19,500	916,770	857,634	59,136
Excess of revenues over expenditures	908,508	61,238	25,707	(35,531)
OTHER FINANCING USES				
Transfers out	(61,238)	(61,238)		61,238
Total other financing uses	(61,238)	(61,238)		61,238
Net change in fund balances	847,270		25,707	25,707
Fund deficit – beginning	(94,233)	(94,233)	(57,851)	36,382
Fund balance (deficit) – ending	$ 753,037	$ (94,233)	$ (32,144)	$ 62,089

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Environmental Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 13,330,584	$ 13,330,584	$ 14,185,646	$ 855,062
Charges for services	4,433,963	4,433,963	4,011,327	(422,636)
Fines and forfeits	180,000	180,000	148,302	(31,698)
Interest income	200,000	200,000	97,296	(102,704)
Miscellaneous	2,400	2,400	28,217	25,817
Total revenues	18,146,947	18,146,947	18,470,788	323,841
EXPENDITURES				
Current:				
Health, welfare and sanitation	18,714,962	18,714,962	17,466,274	1,248,688
Capital outlay	48,000	48,000		48,000
Total expenditures	18,762,962	18,762,962	17,466,274	1,296,688
Excess (deficiency) of revenues over expenditures	(616,015)	(616,015)	1,004,514	1,620,529
OTHER FINANCING USES				
Transfers out	(561,686)	(629,152)	(67,466)	561,686
Total other financing uses	(561,686)	(629,152)	(67,466)	561,686
Net change in fund balances	(1,177,701)	(1,245,167)	937,048	2,182,215
Fund balance – beginning	4,474,208	4,474,208	6,935,347	2,461,139
Fund balance – ending	$ 3,296,507	$ 3,229,041	$ 7,872,395	$ 4,643,354

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 900,000	$ 900,000	$ 765,000	$ (135,000)
Interest income	2,000	2,000	328	(1,672)
Total revenues	902,000	902,000	765,328	(136,672)
EXPENDITURES				
Current:				
Health, welfare and sanitation	874,337	874,337	753,316	121,021
Capital outlay			9,759	(9,759)
Total expenditures	874,337	874,337	763,075	111,262
Excess of revenues over expenditures	27,663	27,663	2,253	(25,410)
OTHER FINANCING USES				
Transfers out	(27,663)	(30,163)	(2,500)	27,663
Total other financing uses	(27,663)	(30,163)	(2,500)	27,663
Net change in fund balances		(2,500)	(247)	2,253
Fund balance – beginning	312,265	312,265		(312,265)
Fund balance (deficit) – ending	$ 312,265	$ 309,765	$ (247)	$ (310,012)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Expedited Child Support Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 441,080	$ 441,080	$ 607,893	$ 166,813
Interest income	4,500	4,500	9,249	4,749
Total revenues	445,580	445,580	617,142	171,562
EXPENDITURES				
Current:				
Health, welfare and sanitation	445,580	445,580	445,580	
Total expenditures	445,580	445,580	445,580	
Excess of revenues over expenditures			171,562	171,562
Net change in fund balances			171,562	171,562
Fund balance – beginning	536,921	536,921	625,493	88,572
Fund balance – ending	$ 536,921	$ 536,921	$ 797,055	$ 260,134

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 74,246,836	$ 74,246,836	$ 72,659,844	$ (1,586,992)
Licenses and permits	1,133,600	1,133,600	680,722	(452,878)
Intergovernmental	144,249	144,249	143,653	(596)
Interest income	950,000	950,000	1,105,456	155,456
Miscellaneous	5,478,789	5,478,789	4,579,208	(899,581)
Total revenues	81,953,474	81,953,474	79,168,883	(2,784,591)
EXPENDITURES				
Current:				
Public safety	36,730,311	36,730,311	29,255,939	7,474,372
Capital outlay			427,531	(427,531)
Total expenditures	36,730,311	36,730,311	29,683,470	7,046,841
Excess of revenues over expenditures	45,223,163	45,223,163	49,485,413	4,262,250
OTHER FINANCING USES				
Transfers out	(40,627,383)	(40,627,383)	(40,627,383)	
Total other financing uses	(40,627,383)	(40,627,383)	(40,627,383)	
Net change in fund balances	4,595,780	4,595,780	8,858,030	4,262,250
Fund balance – beginning	15,776,797	15,776,797	43,532,647	27,755,850
Increase in reserve for inventory of supplies			24,586	24,586
Fund balance – ending	$ 20,372,577	$ 20,372,577	$ 52,415,263	$ 32,042,686

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 800,000	$ 547,626	$ (252,374)
Total revenues		800,000	547,626	(252,374)
EXPENDITURES				
Current:				
Public safety		800,000	547,626	252,374
Total expenditures		800,000	547,626	252,374
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning				
Increase in reserve for inventory of supplies				
Fund balance – ending	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Government Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 9,158,935	$ 12,914,379	$ 11,895,885	$ (1,018,494)
Interest income			6,975	6,975
Miscellaneous	18,785,010	17,298,470		(17,298,470)
Total revenues	27,943,945	30,212,849	11,902,860	(18,309,989)
EXPENDITURES				
Current:				
General government	36,213,945	33,970,364	11,902,860	22,067,504
Total expenditures	36,213,945	33,970,364	11,902,860	22,067,504
Excess (deficiency) of revenues over expenditures	(8,270,000)	(3,757,515)		3,757,515
Net change in fund balances	(8,270,000)	(3,757,515)		3,757,515
Fund balance – beginning				
Fund balance (deficit) – ending	$ (8,270,000)	$ (3,757,515)	$	$ 3,757,515

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Human Services Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 39,324,961	$ 58,305,740	$ 46,000,090	$ (12,305,650)
Miscellaneous			28,453	28,453
Total revenues	39,324,961	58,305,740	46,028,543	(12,277,197)
EXPENDITURES				
Current:				
Health, welfare and sanitation	38,107,132	57,104,038	44,644,632	12,459,406
Capital outlay	32,000	130,000	154,356	(24,356)
Total expenditures	38,139,132	57,234,038	44,798,988	12,435,050
Excess of revenues over expenditures	1,185,829	1,071,702	1,229,555	157,853
OTHER FINANCING USES				
Transfers out	(1,185,829)	(1,071,702)		1,071,702
Total other financing uses	(1,185,829)	(1,071,702)		1,071,702
Net change in fund balances			1,229,555	1,229,555
Fund deficit – beginning	(4,212,162)	(4,212,162)	(1,524,217)	2,687,945
Fund deficit – ending	$ (4,212,162)	$ (4,212,162)	$ (294,662)	$ 3,917,500

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Health Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 139,715	$ 139,715	$ 87,565	$ (52,150)
Interest income	10,000	10,000	7,714	(2,286)
Total revenues	149,715	149,715	95,279	(54,436)
EXPENDITURES				
Current:				
Public safety	149,715	149,715		149,715
Total expenditures	149,715	149,715		149,715
Excess of revenues over expenditures			95,279	95,279
Net change in fund balances			95,279	95,279
Fund balance – beginning	466,531	466,531	529,416	62,885
Fund balance – ending	$ 466,531	$ 466,531	$ 624,695	$ 158,164

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$	$	$ 10,380,051	$ 10,380,051
Interest income	350,000	350,000	145,608	(204,392)
Miscellaneous	14,170,364	14,170,364	500	(14,169,864)
Total revenues	14,520,364	14,520,364	10,526,159	(3,994,205)
EXPENDITURES				
Current:				
Public safety	14,623,816	14,623,816	14,161,904	461,912
Capital outlay	1,225,089	1,225,089		1,225,089
Total expenditures	15,848,905	15,848,905	14,161,904	1,687,001
Deficiency of revenues under expenditures	(1,328,541)	(1,328,541)	(3,635,745)	(2,307,204)
Net change in fund balances	(1,328,541)	(1,328,541)	(3,635,745)	(2,307,204)
Fund balance – beginning	9,375,731	9,375,731	11,847,961	2,472,230
Fund balance – ending	$ 8,047,190	$ 8,047,190	$ 8,212,216	$ 165,026

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,354,840	$ 1,354,840	$ 1,780,188	$ 425,348
Interest income	33,277	33,277	12,681	(20,596)
Total revenues	1,388,117	1,388,117	1,792,869	404,752
EXPENDITURES				
Current:				
Public safety	1,643,117	1,643,117	1,045,916	597,201
Total expenditures	1,643,117	1,643,117	1,045,916	597,201
Excess (deficiency) of revenues over expenditures	(255,000)	(255,000)	746,953	1,001,953
Net change in fund balances	(255,000)	(255,000)	746,953	1,001,953
Fund balance – beginning	407,896	407,896	571,893	163,997
Fund balance– ending	$ 152,896	$ 152,896	$ 1,318,846	$ 1,165,950

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Judicial Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 882,188	$ 882,188	$ 951,405	$ 69,217
Interest income	34,498	34,498	12,361	(22,137)
Total revenues	916,686	916,686	963,766	47,080
EXPENDITURES				
Current:				
Public safety	916,686	1,046,686	767,740	278,946
Capital outlay			22,874	(22,874)
Total expenditures	916,686	1,046,686	790,614	256,072
Excess (deficiency) of revenues over expenditures		(130,000)	173,152	303,152
Net change in fund balances		(130,000)	173,152	303,152
Fund balance – beginning	626,843	626,843	823,722	196,879
Fund balance – ending	$ 626,843	$ 496,843	$ 996,874	$ 500,031

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Charges for services	$ 5,011,619	$ 5,011,619	$ 4,556,026	$ (455,593)
Interest income	195,412	195,412	23,590	(171,822)
Total revenues	5,207,031	5,207,031	4,579,616	(627,415)
Expenditures				
Current:				
Public safety	7,219,855	7,829,855	6,547,487	1,282,368
Total expenditures	7,219,855	7,829,855	6,547,487	1,282,368
Deficiency of revenues under expenditures	(2,012,824)	(2,622,824)	(1,967,871)	654,953
Net change in fund balances	(2,012,824)	(2,622,824)	(1,967,871)	654,953
Fund balance – beginning	3,611,381	3,611,381	2,741,337	(870,044)
Fund balance – ending	$ 1,598,557	$ 988,557	$ 773,466	$ (215,091)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Courts Photo Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
Revenues				
Charges for services	$	$ 1,020,000	$ 1,900,286	$ 880,286
Interest income			4,438	4,438
Total revenues		1,020,000	1,904,724	884,724
Expenditures				
Current:				
Public safety		1,020,000	1,013,070	6,930
Total expenditures		1,020,000	1,013,070	6,930
Excess of revenues over expenditures			891,654	891,654
Net change in fund balances			891,654	891,654
Fund balance – beginning				
Fund balance – ending	$	$	$ 891,654	$ 891,654

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Diversion Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 370,000	$ 370,000	$ 314,319	$ (55,681)
Interest income	16,633	16,633	11,826	(4,807)
Total revenues	386,633	386,633	326,145	(60,488)
EXPENDITURES				
Current:				
Public safety	386,633	386,633	329,402	57,231
Total expenditures	386,633	386,633	329,402	57,231
Excess (deficiency) of revenues over expenditures			(3,257)	(3,257)
Net change in fund balances			(3,257)	(3,257)
Fund balance – beginning	948,756	948,756	905,938	(42,818)
Fund balance – ending	$ 948,756	$ 948,756	$ 902,681	$ (46,075)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,992,523	$ 5,416,022	$ 4,048,629	$ (1,367,393)
Interest income	50,000	50,000	11,802	(38,198)
Total revenues	5,042,523	5,466,022	4,060,431	(1,405,591)
EXPENDITURES				
Current:				
Public safety	5,042,523	5,466,022	4,163,011	1,303,011
Total expenditures	5,042,523	5,466,022	4,163,011	1,303,011
Excess (deficiency) of revenues over expenditures			(102,580)	(102,580)
Net change in fund balances			(102,580)	(102,580)
Fund deficit – beginning	(595,635)	(595,635)	(23,795)	571,840
Fund deficit – ending	$ (595,635)	$ (595,635)	$ (126,375)	$ 469,260

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Special Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 579,489	$ 579,489	$ 560,739	$ (18,750)
Fines and forfeits	3,618,698	3,618,698	3,856,222	237,524
Interest income	6,000	6,000	8,347	2,347
Total revenues	4,204,187	4,204,187	4,425,308	221,121
EXPENDITURES				
Current:				
Public safety	4,204,187	4,350,187	4,269,494	80,693
Total expenditures	4,204,187	4,350,187	4,269,494	80,693
Excess (deficiency) of revenues over expenditures		(146,000)	155,814	301,814
Net change in fund balances		(146,000)	155,814	301,814
Fund balance – beginning	809,196	809,196	683,420	(125,776)
Fund balance – ending	$ 809,196	$ 663,196	$ 839,234	$ 176,038

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 988	$ 988
Miscellaneous	25,000	25,000	19,795	(5,205)
Total revenues	25,000	25,000	20,783	(4,217)
EXPENDITURES				
Current:				
Public safety	25,000	25,000	22,861	2,139
Total expenditures	25,000	25,000	22,861	2,139
Excess (deficiency) of revenues over expenditures			(2,078)	(2,078)
Net change in fund balances			(2,078)	(2,078)
Fund balance – beginning	87,986	87,986	85,777	(2,209)
Fund balance – ending	$ 87,986	$ 87,986	$ 83,699	$ (4,287)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Lake Pleasant Recreation Services Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,590,950	$ 1,590,950	$ 1,761,453	$ 170,503
Fines and forfeits	50	50	780	730
Interest income	100,000	100,000	22,627	(77,373)
Miscellaneous	75,010	75,010	152,333	77,323
Total revenues	1,766,010	1,766,010	1,937,193	171,183
EXPENDITURES				
Current:				
Culture and recreation	1,886,010	1,886,010	1,661,071	224,939
Capital outlay	225,000	225,000		225,000
Total expenditures	2,111,010	2,111,010	1,661,071	449,939
Excess (deficiency) of revenues over expenditures	(345,000)	(345,000)	276,122	621,122
Net change in fund balances	(345,000)	(345,000)	276,122	621,122
Fund balance – beginning	1,549,763	1,549,763	1,617,046	67,283
Fund balance – ending	$ 1,204,763	$ 1,204,763	$ 1,893,168	$ 688,405

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Law Library Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 895,000	$ 895,000	$ 1,491,223	$ 596,223
Fines and forfeits	2,000	2,000	1,520	(480)
Interest income	7,000	7,000	14,824	7,824
Miscellaneous	36,000	36,000	6,963	(29,037)
Total revenues	940,000	940,000	1,514,530	574,530
EXPENDITURES				
Current:				
Public safety	940,000	1,223,500	1,125,712	97,788
Capital outlay		60,000		60,000
Total expenditures	940,000	1,283,500	1,125,712	157,788
Excess (deficiency) of revenues over expenditures		(343,500)	388,818	732,318
Net change in fund balances		(343,500)	388,818	732,318
Fund balance – beginning	813,656	813,656	930,737	117,081
Fund balance – ending	$ 813,656	$ 470,156	$ 1,319,555	$ 849,399

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Legal Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 59,000	$ 59,000	$ 59,000	$
Interest income			190	190
Total revenues	59,000	59,000	59,190	190
EXPENDITURES				
Current:				
Public safety	59,000	59,000	59,000	
Total expenditures	59,000	59,000	59,000	
Excess of revenues over expenditures			190	190
Net change in fund balances			190	190
Fund balance – beginning	1,799	1,799	1,900	101
Fund balance – ending	$ 1,799	$ 1,799	$ 2,090	$ 291

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 20,263,686	$ 20,263,686	$ 20,286,084	$ 22,398
Intergovernmental	226,942	226,942	226,004	(938)
Charges for services	2,854,938	2,854,938	2,646,232	(208,706)
Fines and forfeits	654,696	654,696	805,016	150,320
Interest income	89,065	89,065	132,898	43,833
Miscellaneous	135,416	347,603	544,839	197,236
Total revenues	24,224,743	24,436,930	24,641,073	204,143
EXPENDITURES				
Current:				
Culture and recreation	21,924,526	22,136,713	20,255,644	1,881,069
Capital outlay		674,999	292,353	382,646
Total expenditures	21,924,526	22,811,712	20,547,997	2,263,715
Excess of revenues over expenditures	2,300,217	1,625,218	4,093,076	2,467,858
OTHER FINANCING SOURCES (USES)				
Transfers in	659,469	659,469	659,469	
Transfers out	(4,251,154)	(4,251,154)	(4,251,154)	
Total other financing uses	(3,591,685)	(3,591,685)	(3,591,685)	
Net change in fund balances	(1,291,468)	(1,966,467)	501,391	2,467,858
Fund balance – beginning	10,860,738	10,860,738	11,444,261	583,523
Fund balance – ending	$ 9,569,270	$ 8,894,271	$ 11,945,652	$ 3,051,381

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 15,000	$ 50,000	$ 35,000
Miscellaneous		35,000		(35,000)
Total revenues		50,000	50,000	
EXPENDITURES				
Current:				
Culture and recreation		50,000	16,380	33,620
Total expenditures		50,000	16,380	33,620
Excess of revenues over expenditures			33,620	33,620
Net change in fund balances			33,620	33,620
Fund balance – beginning				
Fund balance – ending	$	$	$ 33,620	$ 33,620

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Medical Examiner Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 218,615	$ 218,615	$ 151,676	$ (66,939)
Total revenues	218,615	218,615	151,676	(66,939)
EXPENDITURES				
Current:				
Public safety	28,615	28,615	26,742	1,873
Capital outlay	190,000	190,000	124,934	65,066
Total expenditures	218,615	218,615	151,676	66,939
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance (deficit) – beginning	(88)	(88)		88
Fund balance (deficit) – ending	$ (88)	$ (88)	$	$ 88

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Palo Verde Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 404,459	$ 404,459	$ 404,459	$
Interest income			5,143	5,143
Total revenues	404,459	404,459	409,602	5,143
EXPENDITURES				
Current:				
Public safety	389,065	389,065	355,659	33,406
Total expenditures	389,065	389,065	355,659	33,406
Excess of revenues over expenditures	15,394	15,394	53,943	38,549
OTHER FINANCING USES				
Transfers out	(15,394)	(15,394)		15,394
Total other financing uses	(15,394)	(15,394)		15,394
Net change in fund balances			53,943	53,943
Fund balance – beginning	420,415	420,415	382,014	(38,401)
Fund balance – ending	$ 420,415	$ 420,415	$ 435,957	$ 15,542

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks and Recreation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,820	$ 42,820	$ 30,811	$ (12,009)
Total revenues	4,820	42,820	30,811	(12,009)
EXPENDITURES				
Current:				
Culture and recreation	4,820	91,020	30,811	60,209
Total expenditures	4,820	91,020	30,811	60,209
Excess (deficiency) of revenues over expenditures		(48,200)		48,200
Net change in fund balances		(48,200)		48,200
Fund balance – beginning	2,649	2,649		(2,649)
Fund balance (deficit) – ending	$ 2,649	$ (45,551)	$	$ 45,551

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 23,500	$ 23,500	$ 6,454	$ (17,046)
Miscellaneous	84,500	84,500	42,647	(41,853)
Total revenues	108,000	108,000	49,101	(58,899)
EXPENDITURES				
Current:				
Culture and recreation	148,000	249,389	29,370	220,019
Total expenditures	148,000	249,389	29,370	220,019
Excess (deficiency) of revenues over expenditures	(40,000)	(141,389)	19,731	161,120
Net change in fund balances	(40,000)	(141,389)	19,731	161,120
Fund balance – beginning	807,198	807,198	685,862	(121,336)
Fund balance – ending	$ 767,198	$ 665,809	$ 705,593	$ 39,784

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,228,232	$ 2,228,232	$ 2,494,043	$ 265,811
Interest income	68,409	68,409	23,589	(44,820)
Miscellaneous	1,066,853	1,066,853	1,181,308	114,455
Total revenues	3,363,494	3,363,494	3,698,940	335,446
EXPENDITURES				
Current:				
Culture and recreation	3,835,026	3,835,026	3,753,245	81,781
Capital outlay	930,000	850,000	21,900	828,100
Total expenditures	4,765,026	4,685,026	3,775,145	909,881
Deficiency of revenues under expenditures	(1,401,532)	(1,321,532)	(76,205)	1,245,327
OTHER FINANCING SOURCES (USES)				
Transfers in	71,533	71,533	96,807	25,274
Transfers out		(182,990)	(17,990)	165,000
Total other financing sources (uses)	71,533	(111,457)	78,817	190,274
Net change in fund balances	(1,329,999)	(1,432,989)	2,612	1,435,601
Fund balance – beginning	1,957,407	1,957,407	1,949,645	(7,762)
Fund balance – ending	$ 627,408	$ 524,418	$ 1,952,257	$ 1,427,839

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Souvenir Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 1,500	$ 1,500	$ 652	$ (848)
Miscellaneous	168,500	238,500	243,084	4,584
Total revenues	170,000	240,000	243,736	3,736
EXPENDITURES				
Current:				
Culture and recreation	98,467	168,467	143,192	25,275
Total expenditures	98,467	168,467	143,192	25,275
Excess of revenues over expenditures	71,533	71,533	100,544	29,011
OTHER FINANCING USES				
Transfers out	(71,533)	(71,533)	(96,807)	(25,274)
Total other financing uses	(71,533)	(71,533)	(96,807)	(25,274)
Net change in fund balances			3,737	3,737
Fund balance – beginning	26,755	26,755	25,011	(1,744)
Fund balance – ending	$ 26,755	$ 26,755	$ 28,748	$ 1,993

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Spur Cross Ranch Conservation Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 284,900	$ 284,900	$ 166,031	$ (118,869)
Interest income	20,000	20,000	5,142	(14,858)
Miscellaneous	100	100		(100)
Total revenues	305,000	305,000	171,173	(133,827)
EXPENDITURES				
Current:				
Culture and recreation	340,000	340,000	266,623	73,377
Capital outlay	250,000	250,000		250,000
Total expenditures	590,000	590,000	266,623	323,377
Deficiency of revenues under expenditures	(285,000)	(285,000)	(95,450)	189,550
Net change in fund balances	(285,000)	(285,000)	(95,450)	189,550
Fund balance – beginning	534,747	534,747	484,897	(49,850)
Fund balance – ending	$ 249,747	$ 249,747	$ 389,447	$ 139,700

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Planning and Development Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 2,597,376	$ 2,597,376	$ 2,735,575	$ 138,199
Charges for services	3,640,388	3,640,388	3,296,481	(343,907)
Fines and forfeits	35,000	35,000	132,114	97,114
Interest income	450,000	450,000	50,260	(399,740)
Miscellaneous	30,000	30,000	52,679	22,679
Total revenues	6,752,764	6,752,764	6,267,109	(485,655)
EXPENDITURES				
Current:				
Public safety	7,213,687	7,811,981	8,013,848	(201,867)
Capital outlay	563	563		563
Total expenditures	7,214,250	7,812,544	8,013,848	(201,304)
Deficiency of revenues under expenditures	(461,486)	(1,059,780)	(1,746,739)	(686,959)
OTHER FINANCING SOURCES (USES)				
Transfers in		95,165	95,135	(30)
Transfers out	(491,441)	(491,441)		491,441
Total other financing sources (uses)	(491,441)	(396,276)	95,135	491,411
Net change in fund balances	(952,927)	(1,456,056)	(1,651,604)	(195,548)
Fund balance – beginning	3,568,321	3,568,321	4,462,699	894,378
Fund balance – ending	$ 2,615,394	$ 2,112,265	$ 2,811,095	$ 698,830

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Probate Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 385,531	$ 385,531	$ 490,858	$ 105,327
Interest income	4,000	4,000	7,145	3,145
Total revenues	389,531	389,531	498,003	108,472
EXPENDITURES				
Current:				
Public safety	389,531	389,531	389,531	
Total expenditures	389,531	389,531	389,531	
Excess of revenues over expenditures			108,472	108,472
Net change in fund balances			108,472	108,472
Fund balance – beginning	445,535	445,535	470,663	25,128
Fund balance – ending	$ 445,535	$ 445,535	$ 579,135	$ 133,600

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,472,536	$ 1,472,536	$ 1,207,627	$ (264,909)
Interest income			7,275	7,275
Total revenues	1,472,536	1,472,536	1,214,902	(257,634)
EXPENDITURES				
Current:				
Public safety	1,630,600	1,630,600	976,740	653,860
Total expenditures	1,630,600	1,630,600	976,740	653,860
Excess (deficiency) of revenues over expenditures	(158,064)	(158,064)	238,162	396,226
Net change in fund balances	(158,064)	(158,064)	238,162	396,226
Fund balance – beginning	880,888	880,888	533,813	(347,075)
Fund balance – ending	$ 722,824	$ 722,824	$ 771,975	$ 49,151

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 342,187	$ 451,695	$ 422,493	$ (29,202)
Total revenues	342,187	451,695	422,493	(29,202)
EXPENDITURES				
Current:				
Public safety	342,187	451,695	422,493	29,202
Total expenditures	342,187	451,695	422,493	29,202
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning	14,192	14,192		(14,192)
Fund balance – ending	$ 14,192	$ 14,192	$	$ (14,192)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Training Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 483,645	$ 483,645	$ 475,712	$ (7,933)
Miscellaneous	13,000	13,000	5,630	(7,370)
Total revenues	496,645	496,645	481,342	(15,303)
EXPENDITURES				
Current:				
Public safety	659,774	659,774	433,072	226,702
Total expenditures	659,774	659,774	433,072	226,702
Excess (deficiency) of revenues over expenditures	(163,129)	(163,129)	48,270	211,399
Net change in fund balances	(163,129)	(163,129)	48,270	211,399
Fund balance – beginning	196,866	196,866	130,840	(66,026)
Fund balance – ending	$ 33,737	$ 33,737	$ 179,110	$ 145,373

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 35,409,374	$ 58,232,675	$ 42,644,077	$ (15,588,598)
Charges for services		451,751	503,598	51,847
Miscellaneous			27,965	27,965
Total revenues	35,409,374	58,684,426	43,175,640	(15,508,786)
EXPENDITURES				
Current:				
Health, welfare and sanitation	34,179,074	56,521,831	43,337,700	13,184,131
Capital outlay		919,000	917,868	1,132
Total expenditures	34,179,074	57,440,831	44,255,568	13,185,263
Excess (deficiency) of revenues over expenditures	1,230,300	1,243,595	(1,079,928)	(2,323,523)
OTHER FINANCING USES				
Transfers out	(1,230,300)	(1,243,595)	(13,295)	1,230,300
Total other financing uses	(1,230,300)	(1,243,595)	(13,295)	1,230,300
Net change in fund balances			(1,093,223)	(1,093,223)
Fund deficit – beginning	(2,055,545)	(2,055,545)	(545,642)	1,509,903
Decrease in reserve for inventories			(88,275)	(88,275)
Fund deficit – ending	$ (2,055,545)	$ (2,055,545)	$ (1,727,140)	$ 328,405

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fees Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 6,464,351	$ 6,464,351	$ 4,375,108	$ (2,089,243)
Interest income	100,001	100,001	60,302	(39,699)
Total revenues	6,564,352	6,564,352	4,435,410	(2,128,942)
EXPENDITURES				
Current:				
Health, welfare and sanitation	6,508,587	6,508,587	3,891,436	2,617,151
Capital outlay	20,000	85,000	11,199	73,801
Total expenditures	6,528,587	6,593,587	3,902,635	2,690,952
Excess (deficiency) of revenues over expenditures	35,765	(29,235)	532,775	562,010
OTHER FINANCING SOURCES (USES)				
Transfers in	45,000	45,000	28,530	(16,470)
Transfers out	(237,201)	(237,201)		237,201
Total other financing sources (uses)	(192,201)	(192,201)	28,530	220,731
Net change in fund balances	(156,436)	(221,436)	561,305	782,741
Fund balance – beginning	3,404,792	3,404,792	4,190,848	786,056
Increase in reserve for inventories			19,831	19,831
Fund balance – ending	$ 3,248,356	$ 3,183,356	$ 4,771,984	$ 1,588,628

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Recorder's Surcharge Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 3,840,000	$ 3,840,000	$ 4,481,272	$ 641,272
Interest income	102,000	102,000	57,302	(44,698)
Total revenues	3,942,000	3,942,000	4,538,574	596,574
EXPENDITURES				
Current:				
General government	3,293,298	3,293,298	3,126,740	166,558
Capital outlay	570,000	570,000	279,589	290,411
Total expenditures	3,863,298	3,863,298	3,406,329	456,969
Excess of revenues over expenditures	78,702	78,702	1,132,245	1,053,543
Net change in fund balances	78,702	78,702	1,132,245	1,053,543
Fund balance – beginning	3,531,359	3,531,359	3,810,641	279,282
Fund balance – ending	$ 3,610,061	$ 3,610,061	$ 4,942,886	$ 1,332,825

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Communication Expense Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 102,240	$ 102,240	$ 94,979	$ (7,261)
Interest income			415	415
Total revenues	102,240	102,240	95,394	(6,846)
EXPENDITURES				
Current:				
Education	102,240	150,152	117,409	32,743
Total expenditures	102,240	150,152	117,409	32,743
Excess (deficiency) of revenues over expenditures		(47,912)	(22,015)	25,897
Net change in fund balances		(47,912)	(22,015)	25,897
Fund balance – beginning	42,517	42,517	61,202	18,685
Fund balance (deficit) – ending	$ 42,517	$ (5,395)	$ 39,187	$ 44,582

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 962,062	$ 962,062	$ 418,754	$ (543,308)
Interest income			1,521	1,521
Total revenues	962,062	962,062	420,275	(541,787)
EXPENDITURES				
Current:				
Education	962,062	962,062	435,284	526,778
Total expenditures	962,062	962,062	435,284	526,778
Excess (deficiency) of revenues over expenditures			(15,009)	(15,009)
OTHER FINANCING SOURCES				
Transfers in		16,806	16,806	
Total other financing sources		16,806	16,806	
Net change in fund balances		16,806	1,797	(15,009)
Fund deficit – beginning	(112,113)	(112,113)	(35,272)	76,841
Fund deficit – ending	$ (112,113)	$ (95,307)	$ (33,475)	$ 61,832

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Transportation Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 2,688	$ 2,688
Miscellaneous	792,887	792,887	218,358	(574,529)
Total revenues	792,887	792,887	221,046	(571,841)
EXPENDITURES				
Current:				
Education	792,887	792,887	369,342	423,545
Total expenditures	792,887	792,887	369,342	423,545
Excess (deficiency) of revenues over expenditures			(148,296)	(148,296)
Net change in fund balances			(148,296)	(148,296)
Fund balance – beginning	353,200	353,200	363,901	10,701
Fund balance – ending	$ 353,200	$ 353,200	$ 215,605	$ (137,595)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Donations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 800	$ 800	$ 1,397	$ 597
Miscellaneous	83,840	83,840	28,000	(55,840)
Total revenues	84,640	84,640	29,397	(55,243)
EXPENDITURES				
Current:				
Public safety	84,640	84,640	46,350	38,290
Total expenditures	84,640	84,640	46,350	38,290
Excess (deficiency) of revenues over expenditures			(16,953)	(16,953)
Net change in fund balances			(16,953)	(16,953)
Fund balance – beginning	105,573	105,573	122,604	17,031
Fund balance – ending	$ 105,573	$ 105,573	$ 105,651	$ 78

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 5,215,676	$ 6,770,451	$ 6,325,252	$ (445,199)
Fines and forfeits	170,000	702,154	534,459	(167,695)
Total revenues	5,385,676	7,472,605	6,859,711	(612,894)
EXPENDITURES				
Current:				
Public safety	5,038,811	5,567,969	5,662,671	(94,702)
Capital outlay	346,865	1,904,636	416,950	1,487,686
Total expenditures	5,385,676	7,472,605	6,079,621	1,392,984
Excess of revenues over expenditures			780,090	780,090
Net change in fund balances			780,090	780,090
Fund deficit – beginning	(405,161)	(405,161)	(1,448,590)	(1,043,429)
Fund deficit – ending	$ (405,161)	$ (405,161)	$ (668,500)	$ (263,339)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Jail Enhancement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 2,205,000	$ 2,205,000	$ 1,838,065	$ (366,935)
Total revenues	2,205,000	2,205,000	1,838,065	(366,935)
EXPENDITURES				
Current:				
Public safety	1,890,000	1,890,000	1,204,808	685,192
Capital outlay	315,000	315,000	151,712	163,288
Total expenditures	2,205,000	2,205,000	1,356,520	848,480
Excess of revenues over expenditures			481,545	481,545
Net change in fund balances			481,545	481,545
Fund balance – beginning	1,057,853	1,057,853	884,969	(172,884)
Fund balance – ending	$ 1,057,853	$ 1,057,853	$ 1,366,514	$ 308,661

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff RICO Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 1,155,000	$ 2,655,000	$ 1,920,393	$ (734,607)
Total revenues	1,155,000	2,655,000	1,920,393	(734,607)
EXPENDITURES				
Current:				
Public safety	939,000	1,957,756	1,535,537	422,219
Capital outlay	216,000	697,244	356,923	340,321
Total expenditures	1,155,000	2,655,000	1,892,460	762,540
Excess of revenues over expenditures			27,933	27,933
Net change in fund balances			27,933	27,933
Fund balance (deficit) – beginning			(27,933)	(27,933)
Fund balance – ending	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Small School Service Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 104,204	$ 104,204	$ 109,657	$ 5,453
Interest income			1,962	1,962
Total revenues	104,204	104,204	111,619	7,415
EXPENDITURES				
Current:				
Education	104,204	360,572	226,594	133,978
Total expenditures	104,204	360,572	226,594	133,978
Excess (deficiency) of revenues over expenditures		(256,368)	(114,975)	141,393
OTHER FINANCING SOURCES (USES)				
Transfers in		273,174	273,174	
Transfers out		(16,806)	(16,806)	
Total other financing sources		256,368	256,368	
Net change in fund balances			141,393	141,393
Fund balance – beginning	55,793	55,793	20,712	(35,081)
Fund balance – ending	$ 55,793	$ 55,793	$ 162,105	$ 106,312

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Solid Waste Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 190,000	$ 190,000	$ 434	$ (189,566)
Total revenues	190,000	190,000	434	(189,566)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	190,000	190,000	65,462	124,538
Total expenditures	190,000	190,000	65,462	124,538
Excess (deficiency) of revenues over expenditures			(65,028)	(65,028)
Net change in fund balances			(65,028)	(65,028)
Fund balance – beginning	18,317	18,317		(18,317)
Fund balance (deficit)– ending	$ 18,317	$ 18,317	$ (65,028)	$ (83,345)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Solid Waste Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 200,000	$ 200,000	$ 90,404	$ (109,596)
Interest income	525,000	525,000	127,018	(397,982)
Miscellaneous			102,757	102,757
Total revenues	725,000	725,000	320,179	(404,821)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	7,283,935	7,283,935	2,494,279	4,789,656
Capital outlay	109,000	109,000	59,607	49,393
Total expenditures	7,392,935	7,392,935	2,553,886	4,839,049
Deficiency of revenues under expenditures	(6,667,935)	(6,667,935)	(2,233,707)	4,434,228
OTHER FINANCING USES				
Transfers out	(244,434)	(263,684)	(199,250)	64,434
Total other financing uses	(244,434)	(263,684)	(199,250)	64,434
Net change in fund balances	(6,912,369)	(6,931,619)	(2,432,957)	4,498,662
Fund balance – beginning	11,194,798	11,194,798	10,679,535	(515,263)
Fund balance – ending	$ 4,282,429	$ 4,263,179	$ 8,246,578	$ 3,983,399

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Spousal Maintenance Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 115,171	$ 115,171	$ 109,557	$ (5,614)
Interest income	750	750	1,562	812
Total revenues	115,921	115,921	111,119	(4,802)
EXPENDITURES				
Current:				
Public safety	115,921	115,921	115,921	
Total expenditures	115,921	115,921	115,921	
Excess (deficiency) of revenues over expenditures			(4,802)	(4,802)
Net change in fund balances			(4,802)	(4,802)
Fund balance – beginning	142,866	142,866	141,860	(1,006)
Fund balance – ending	$ 142,866	$ 142,866	$ 137,058	$ (5,808)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Fill the Gap Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,005,456	$ 2,199,501	$ 2,194,348	$ (5,153)
Interest income	4,998	4,998	2,569	(2,429)
Total revenues	2,010,454	2,204,499	2,196,917	(7,582)
EXPENDITURES				
Current:				
Public safety	2,010,454	2,114,499	1,795,872	318,627
Capital outlay		90,000		90,000
Total expenditures	2,010,454	2,204,499	1,795,872	408,627
Excess of revenues over expenditures			401,045	401,045
Net change in fund balances			401,045	401,045
Fund balance – beginning	228,540	228,540	4,071	(224,469)
Fund balance – ending	$ 228,540	$ 228,540	$ 405,116	$ 176,576

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Taxpayer Information Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$	$	$ 301,790	$ 301,790
Miscellaneous	304,341	304,341		(304,341)
Total revenues	304,341	304,341	301,790	(2,551)
EXPENDITURES				
Current:				
General government	304,341	304,341	246,980	57,361
Total expenditures	304,341	304,341	246,980	57,361
Excess of revenues over expenditures			54,810	54,810
Net change in fund balances			54,810	54,810
Fund balance – beginning	387,878	387,878	223,360	(164,518)
Fund balance – ending	$ 387,878	$ 387,878	$ 278,170	$ (109,708)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 755,000	$ 782,290	$ 818,896	$ 36,606
Total revenues	755,000	782,290	818,896	36,606
EXPENDITURES				
Current:				
Highways and streets	75,000	102,290	291,845	(189,555)
Capital outlay	680,000	680,000	47,634	632,366
Total expenditures	755,000	782,290	339,479	442,811
Excess of revenues over expenditures			479,417	479,417
Net change in fund balances			479,417	479,417
Fund deficit – beginning	(57,196)	(57,196)	(506,586)	(449,390)
Fund deficit – ending	$ (57,196)	$ (57,196)	$ (27,169)	$ 30,027

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Operations Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 1,063,089	$ 1,063,089	$ 765,822	$ (297,267)
Intergovernmental	92,486,681	92,486,681	93,129,570	642,889
Charges for services	55,500	55,500	45,596	(9,904)
Interest income	2,000,000	2,000,000	1,008,103	(991,897)
Miscellaneous	786,730	786,730	340,304	(446,426)
Total revenues	96,392,000	96,392,000	95,289,395	(1,102,605)
EXPENDITURES				
Current:				
Highways and streets	55,792,478	55,792,478	52,281,082	3,511,396
Capital outlay	3,046,800	3,046,800	2,264,015	782,785
Total expenditures	58,839,278	58,839,278	54,545,097	4,294,181
Excess of revenues over expenditures	37,552,722	37,552,722	40,744,298	3,191,576
OTHER FINANCING SOURCES (USES)				
Transfers in		10,000	10,000	
Transfers out	(37,552,722)	(37,576,322)	(35,567,886)	2,008,436
Total other financing uses	(37,552,722)	(37,566,322)	(35,557,886)	2,008,436
Net change in fund balances		(13,600)	5,186,412	5,200,012
Fund balance – beginning			22,739,211	22,739,211
Decrease in reserve for inventories	.		(228,522)	(228,522)
Fund balance (deficit) – ending	$	$ (13,600)	$ 27,697,101	$ 27,710,701

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Trial Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 2,012,724	$ 2,012,724	$ 1,565,488	$ (447,236)
Interest income	1,000	1,000		(1,000)
Total revenues	2,013,724	2,013,724	1,565,488	(448,236)
EXPENDITURES				
Current:				
Public safety	2,013,724	2,013,724	1,691,195	322,529
Total expenditures	2,013,724	2,013,724	1,691,195	322,529
Excess (deficiency) of revenues over expenditures			(125,707)	(125,707)
Net change in fund balances			(125,707)	(125,707)
Fund balance (deficit) – beginning	25,277	25,277	(25,995)	(51,272)
Fund balance (deficit) – ending	$ 25,277	$ 25,277	$ (151,702)	$ (176,979)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Trial Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 6,055,817	$ 6,055,817	$ 6,687,193	$ 631,376
Interest income	12,000	12,000	31,498	19,498
Miscellaneous	33,000	33,000	16,216	(16,784)
Total revenues	6,100,817	6,100,817	6,734,907	634,090
EXPENDITURES				
Current:				
Public safety	6,484,817	6,895,717	6,521,784	373,933
Capital outlay		77,300		77,300
Total expenditures	6,484,817	6,973,017	6,521,784	451,233
Excess (deficiency) of revenues over expenditures	(384,000)	(872,200)	213,123	1,085,323
Net change in fund balances	(384,000)	(872,200)	213,123	1,085,323
Fund balance– beginning	2,704,718	2,704,718	2,577,395	(127,323)
Fund balance – ending	$ 2,320,718	$ 1,832,518	$ 2,790,518	$ 958,000

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Interest Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 24,000	$ 24,000	$ 26,646	$ 2,646
Interest income	16,000	16,000	9,947	(6,053)
Total revenues	40,000	40,000	36,593	(3,407)
EXPENDITURES				
Current:				
Public safety	40,000	40,000	352	39,648
Total expenditures	40,000	40,000	352	39,648
Excess of revenues over expenditures			36,241	36,241
Net change in fund balances			36,241	36,241
Fund balance – beginning	612,938	612,938	727,061	114,123
Fund balance – ending	$ 612,938	$ 612,938	$ 763,302	$ 150,364

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Restitution Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 73,900	$ 73,900	$ 137,774	$ 63,874
Interest income	26,100	26,100	11,813	(14,287)
Total revenues	100,000	100,000	149,587	49,587
EXPENDITURES				
Current:				
Public safety	100,000	100,000	2,420	97,580
Total expenditures	100,000	100,000	2,420	97,580
Excess of revenues over expenditures			147,167	147,167
Net change in fund balances			147,167	147,167
Fund balance – beginning	655,473	655,473	800,133	144,660
Fund balance – ending	$ 655,473	$ 655,473	$ 947,300	$ 291,827

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Location Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 24,000	$ 24,000	$ 11,000	$ (13,000)
Total revenues	24,000	24,000	11,000	(13,000)
EXPENDITURES				
Current:				
Public safety	10,000	10,000	5,967	4,033
Total expenditures	10,000	10,000	5,967	4,033
Excess of revenues over expenditures	14,000	14,000	5,033	(8,967)
Net change in fund balances	14,000	14,000	5,033	(8,967)
Fund balance – beginning	175,344	175,344	175,788	444
Fund balance – ending	$ 189,344	$ 189,344	$ 180,821	$ (8,523)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Management Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 65,000	$ 65,000	$ 9,707	$ (55,293)
Interest income			5,821	5,821
Total revenues	65,000	65,000	15,528	(49,472)
EXPENDITURES				
Current:				
Public safety	504,483	504,483	69,533	434,950
Total expenditures	504,483	504,483	69,533	434,950
Deficiency of revenues under expenditures	(439,483)	(439,483)	(54,005)	385,478
Net change in fund balances	(439,483)	(439,483)	(54,005)	385,478
Fund balance – beginning	588,334	588,334	503,004	(85,330)
Fund balance – ending	$ 148,851	$ 148,851	$ 448,999	$ 300,148

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Tire Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,923,154	$ 4,923,154	$ 4,110,337	$ (812,817)
Charges for services	50,000	50,000	143,405	93,405
Interest income	200,000	200,000	18,041	(181,959)
Total revenues	5,173,154	5,173,154	4,271,783	(901,371)
EXPENDITURES				
Current:				
Health, welfare and sanitation	5,113,672	5,113,672	4,993,212	120,460
Total expenditures	5,113,672	5,113,672	4,993,212	120,460
Excess (deficiency) of revenues over expenditures	59,482	59,482	(721,429)	(780,911)
OTHER FINANCING USES				
Transfers out	(59,482)	(59,482)		59,482
Total other financing uses	(59,482)	(59,482)		59,482
Net change in fund balances			(721,429)	(721,429)
Fund balance – beginning	2,871,519	2,871,519	2,297,826	(573,693)
Fund balance – ending	$ 2,871,519	$ 2,871,519	$ 1,576,397	$ (1,295,122)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Debt Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,698,636	$ 2,698,636	$ 2,630,623	$ (68,013)
Interest income	64,152	64,152	276,413	212,261
Total revenues	2,762,788	2,762,788	2,907,036	144,248
EXPENDITURES				
Debt service:				
Principal	18,709,110	18,709,110	11,635,000	7,074,110
Interest			7,074,110	(7,074,110)
Total expenditures	18,709,110	18,709,110	18,709,110	
Deficiency of revenues under expenditures	(15,946,322)	(15,946,322)	(15,802,074)	144,248
OTHER FINANCING SOURCES (USES)				
Transfers in	10,147,283	10,147,283	10,147,283	
Transfers out			(1,264,864)	(1,264,864)
Total other financing sources	10,147,283	10,147,283	8,882,419	(1,264,864)
Net change in fund balances	(5,799,039)	(5,799,039)	(6,919,655)	(1,120,616)
Fund balance – beginning	8,735,641	8,735,641	15,803,881	7,068,240
Fund balance – ending	$ 2,936,602	$ 2,936,602	$ 8,884,226	$ 5,947,624

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Stadium District Debt Service Fund – Debt Service Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 5,450,000	$ 5,450,000	$ 4,668,574	$ (781,426)
Interest income	475,094	475,094	337,031	(138,063)
Total revenues	5,925,094	5,925,094	5,005,605	(919,489)
EXPENDITURES				
Debt service:				
Principal	6,432,094	6,432,094	4,260,000	2,172,094
Interest			2,159,094	(2,159,094)
Other expenditures			1,250	(1,250)
Total expenditures	6,432,094	6,432,094	6,420,344	11,750
Deficiency of revenues under expenditures	(507,000)	(507,000)	(1,414,739)	(907,739)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,000,000	1,000,000	1,000,000	
Transfers out	(493,000)	(493,000)	(110,000)	383,000
Total other financing sources	507,000	507,000	890,000	383,000
Net change in fund balances			(524,739)	(524,739)
Fund balance – beginning			9,993,478	9,993,478
Fund balance – ending	$	$	$ 9,468,739	$ 9,468,739

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 467,071	$ 467,071
Total revenues			467,071	467,071
EXPENDITURES				
Capital outlay	113,988,797	48,902,557	48,657,932	244,625
Total expenditures	113,988,797	48,902,557	48,657,932	244,625
Deficiency of revenues under expenditures	(113,988,797)	(48,902,557)	(48,190,861)	711,696
OTHER FINANCING SOURCES				
Transfers in		46,506,143	46,506,143	
Total other financing sources		46,506,143	46,506,143	
Net change in fund balances	(113,988,797)	(2,396,414)	(1,684,718)	711,696
Fund balance (deficit) – beginning	(11,838,612)	(11,838,612)	1,697,471	13,536,083
Fund balance (deficit) – ending	$ (125,827,409)	$ (14,235,026)	$ 12,753	$ 14,247,779

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$ 2,302,800	$ 121,893	$ (2,180,907)
Total revenues		2,302,800	121,893	(2,180,907)
EXPENDITURES				
Capital outlay		8,152,800	1,225,239	6,927,561
Total expenditures		8,152,800	1,225,239	6,927,561
Excess (deficiency) of revenues under expenditures		(5,850,000)	(1,103,346)	4,746,654
Net change in fund balances		(5,850,000)	(1,103,346)	4,746,654
Fund balance – beginning			83,406,119	83,406,119
Fund balance (deficit) – ending	$	$ (5,850,000)	$ 82,302,773	$ 88,152,773

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 13,591,000	$ 13,591,000	$ 11,689,448	$ (1,901,552)
Total revenues	13,591,000	13,591,000	11,689,448	(1,901,552)
EXPENDITURES				
Capital Outlay	60,000,000	60,000,000	41,079,058	18,920,942
Total expenditures	60,000,000	60,000,000	41,079,058	18,920,942
Deficiency of revenues under expenditures	(46,409,000)	(46,409,000)	(29,389,610)	17,019,390
OTHER FINANCING SOURCES				
Transfers in	40,627,383	40,627,383	40,627,383	
Total other financing sources	40,627,383	40,627,383	40,627,383	
Net change in fund balances	(5,781,617)	(5,781,617)	11,237,773	17,019,390
Fund balance – beginning	30,946,992	30,946,992	26,283,758	(4,663,234)
Fund balance – ending	$ 25,165,375	$ 25,165,375	$ 37,521,531	$ 12,356,156

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund County Improvements Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 5,124,122	$ 5,124,122
Miscellaneous			142,683	142,683
Total revenues			5,266,805	5,266,805
EXPENDITURES				
Capital outlay	6,722,910	75,270,895	47,401,083	27,869,812
Total expenditures	6,722,910	75,270,895	47,401,083	27,869,812
Deficiency of revenues under expenditures	(6,722,910)	(75,270,895)	(42,134,278)	33,136,617
OTHER FINANCING SOURCES (USES)				
Transfers in	61,299,990	65,378,784	65,378,784	
Transfers out	(9,065,698)	(55,571,841)	(55,571,841)	
Total other financing sources	52,234,292	9,806,943	9,806,943	
Net change in fund balances	45,511,382	(65,463,952)	(32,327,335)	33,136,617
Fund balance – beginning	423,739,336	423,739,336	419,841,192	(3,898,144)
Fund balance – ending	$ 469,250,718	$ 358,275,384	$ 387,513,857	$ 29,238,473

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Intergovernmental Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 34,605	$ 34,605
Total revenues			34,605	34,605
EXPENDITURES				
Capital outlay	857,075	635,704	386,906	248,798
Total expenditures	857,075	635,704	386,906	248,798
Deficiency of revenues under expenditures	(857,075)	(635,704)	(352,301)	283,403
OTHER FINANCING SOURCES (USES)				
Transfers in	180,000	345,000	180,000	(165,000)
Transfers out		(90,000)	(90,000)	
Total other financing sources	180,000	255,000	90,000	(165,000)
Net change in fund balances	(677,075)	(380,704)	(262,301)	118,403
Fund balance – beginning	3,382,449	3,382,449	2,710,478	(671,971)
Fund balance – ending	$ 2,705,374	$ 3,001,745	$ 2,448,177	$ (553,568)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Capital Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$	$	$ 108,825	$ 108,825
Miscellaneous			57,410	57,410
Total revenues			166,235	166,235
EXPENDITURES				
Capital outlay	9,600,000	10,100,000	5,405,828	4,694,172
Total expenditures	9,600,000	10,100,000	5,405,828	4,694,172
Deficiency of revenues under expenditures	(9,600,000)	(10,100,000)	(5,239,593)	4,860,407
OTHER FINANCING SOURCES				
Transfers in	3,591,685	3,591,685	3,591,685	
Total other financing sources	3,591,685	3,591,685	3,591,685	
Net change in fund balances	(6,008,315)	(6,508,315)	(1,647,908)	4,860,407
Fund balance – beginning	7,439,860	7,439,860	6,906,381	(533,479)
Fund balance – ending	$ 1,431,545	$ 931,545	$ 5,258,473	$ 4,326,928

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Long Term Project Reserve Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$	$	$ 131	$ 131
Charges for services			1,037,988	1,037,988
Interest income	60,000	60,000	3,250	(56,750)
Miscellaneous	1,000,000	1,000,000		(1,000,000)
Total revenues	1,060,000	1,060,000	1,041,369	(18,631)
EXPENDITURES				
Capital outlay	1,803,000	3,000	2,500	500
Total expenditures	1,803,000	3,000	2,500	500
Excess (deficiency) of revenues over expenditures	(743,000)	1,057,000	1,038,869	(18,131)
OTHER FINANCING SOURCES (USES)				
Transfers in	1,668,264	1,668,264	1,477,897	(190,367)
Transfers out		(2,200,000)	(23,689)	2,176,311
Total other financing sources (uses)	1,668,264	(531,736)	1,454,208	1,985,944
Net change in fund balances	925,264	525,264	2,493,077	1,967,813
Fund balance – beginning	6,790,360	6,790,360	7,509,358	718,998
Fund balance – ending	$ 7,715,624	$ 7,315,624	$ 10,002,435	$ 2,686,811

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Capital Projects Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,500,000	$ 1,500,000	$ 6,038,647	$ 4,538,647
Charges for services	26,095,834	26,095,834	17,548,963	(8,546,871)
Miscellaneous			1,035	1,035
Total revenues	27,595,834	27,595,834	23,588,645	(4,007,189)
EXPENDITURES				
Capital outlay	85,728,037	85,728,037	55,782,124	29,945,913
Total expenditures	85,728,037	85,728,037	55,782,124	29,945,913
Deficiency of revenues under expenditures	(58,132,203)	(58,132,203)	(32,193,479)	25,938,724
OTHER FINANCING SOURCES				
Transfers in	35,544,286	35,544,286	35,544,286	
Total other financing sources	35,544,286	35,544,286	35,544,286	
Net change in fund balances	(22,587,917)	(22,587,917)	3,350,807	25,938,724
Fund balance – beginning	52,450,583	52,450,583	49,663,283	(2,787,300)
Fund balance – ending	$ 29,862,666	$ 29,862,666	$ 53,014,090	$ 23,151,424

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT				
County Improvement				
Central Court Building	$ 900,000	$ 632,638	$ 388,013	$ 244,625
Court Tower	47,000,000	48,269,919	48,269,919	
Criminal Court Tower	66,088,797			
Total County Improvement	$ 113,988,797	$ 48,902,557	$ 48,657,932	$ 244,625
Intergovernmental Capital Projects				
Cave Creek Transfer Station	$ 767,075	$ 470,704	$ 386,906	$ 83,798
Visitor Centers and Amphitheaters	90,000			
White Tank Nature Center		165,000		165,000
Total Intergovernmental Capital Projects	$ 857,075	$ 635,704	$ 386,906	$ 248,798
General Fund County Improvements				
First Ave Jail Demo Plaza Dsgn	$	$ 100,000	$	$ 100,000
Grace Court I Purchase		250,000		250,000
Court Tower		64,818,878	44,856,968	19,961,910
Lb Cent Plant Chilled Water	1,177,321	176,499	176,499	
Maricopa Regional Trail System	2,485,392	2,485,392	376,085	2,109,307
Parks System Master Plan	43,428			
Sheriff Crime Lab Relocation		100,000	23,138	76,862
Santa Fe Depot Remodel		150,000	141,205	8,795
Saguaro Lake Aid Station	100,000	68,931	39,071	29,860
Sheriff Headquarters		500,000		500,000
Security Building	2,632,401	2,632,401	5,010	2,627,391
Visitor Centers and Amphitheaters	184,368			
Vulture Mountain	100,000	100,000		100,000
W Court 2 3 4 Floor Model		3,888,794	1,783,107	2,105,687
Total General Fund County Improvements	$ 6,722,910	$ 75,270,895	$ 47,401,083	$ 27,869,812
CRIMINAL JUSTICE FACILITES				
Estrella Chilled Water Conv	$	$ 3,250,000	$ 230,842	$ 3,019,158
4th Ave Solar Water Htr System		1,064,900	55,252	1,009,648
LBJ Solar Water Heating System		1,237,900	67,081	1,170,819
Towers Chilled Water Conv		2,600,000	872,064	1,727,936
Total Criminal Justice Facilities	$	$ 8,152,800	$ 1,225,239	$ 6,927,561

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
CULTURE AND RECREATION				
Library Building White Tank	$ 9,600,000	$ 9,600,000	$ 5,280,158	$ 4,319,842
Library District Tech Phase II		500,000	125,670	374,330
Total Culture and Recreation	$ 9,600,000	$ 10,100,000	$ 5,405,828	$ 4,694,172
PUBLIC SAFETY				
Ariz Canal Diversion Channel	$ 560,000	$ 1,200,000	$ 903,578	$ 296,422
Buckeye #1	1,480,000	842,000	353,948	488,052
Buckeye/Sun Valley ADMP	162,000	408,000	281,693	126,307
Cave Buttes Dam	345,000	412,000	67,543	344,457
City Of Chandler	105,000	5,000	65	4,935
City Of Scottsdale	315,000	105,000	37,183	67,817
Durango ADMP	2,524,000	5,362,000	4,388,493	973,507
East Maricopa Floodway	5,640,000	5,989,000	5,276,077	712,923
East Mesa ADMP	5,825,000	4,587,000	4,002,603	584,397
Floodprone Prop Acquisition	1,565,000	874,000	212,261	661,739
Glendale/Peoria ADMP	5,325,000	3,590,000	1,530,356	2,059,644
Hassayampa River	25,000	44,000	36,170	7,830
Higley ADMP	10,000	5,000	345	4,655
Maint Road Paving Project		500,000		500,000
Maryvale ADMP	2,518,000	6,172,000	2,975,778	3,196,222
Mcmicken Dam	10,000	10,000	1,579	8,421
Metro ADMP	2,297,000	1,442,000	1,068,142	373,858
Phoenix Dam Safety Program	5,000	5,000	60	4,940
Powerline Frs	1,340,000	1,269,000	929,037	339,963
Project Reserves (Flood)	2,870,000	23,000		23,000
Queen Creek ADMP	4,323,000	5,199,000	1,794,785	3,404,215
S Phoenix Drainage Improvement	635,000	748,000	663,781	84,219
Saddleback Flood Remed Struct		260,000	153,454	106,546
Salt/Gila River	55,000	1,346,000	100,844	1,245,156
Scatter Wash Channel	5,000	10,000	4,352	5,648
Skunk Creek/New River	560,000	72,000	67,494	4,506
Sossaman Channel	30,000	495,000	315,228	179,772
Spook Hill ADMP	2,693,000	3,340,000	3,133,825	206,175
Spook Hill Frs	100,000	346,000	224,571	121,429
Town Of Queen Creek	40,000	1,945,000	1,826,009	118,991
White Tanks ADMP	17,540,000	12,130,000	9,663,243	2,466,757
White Tanks Dam #4	1,088,000	1,173,000	1,008,536	164,464
Wickenburg Adms	10,000	92,000	58,025	33,975
Total Public Safety	$ 60,000,000	$ 60,000,000	$ 41,079,058	$ 18,920,942
HIGHWAYS AND STREETS				
115th Ave Bridge At Gila River	$ 3,000	$ 3,000	$	$ 3,000
51st Ave Santa Cruz Gric Bdry		950,000	746,541	203,459
56th Street And Dynamite Blvd		35,000	19,250	15,750
67th Ave Southern And Broadway	405,000	405,000	49,086	355,914
7 st Carefree Hwy Desert Hills	150,000	1,900,000	715,823	1,184,177
99th Ave Olive To Bell Its	10,000	210,000	121,903	88,097
Alma Sch Mclellan Mckellips	10,000	160,000	122,210	37,790

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Asphalt Rubber Overlay Arra	$	$ 6,750,000	$ 1,525,442	$ 5,224,558
Asphalt Rubber Overlay Plan B		1,185,000	1,182,919	2,081
Bell Rd Sr303 To 75th Its	200,000	200,000	1,351	198,649
Bell Rd Sr303L Grand Av Its	60,000	435,000	444,297	(9,297)
Benchmarking Study	35,000	35,000		35,000
Bridge Preservation	280,000	280,000		280,000
Broadway Road At 67th Avenue		500	244	256
Brown Road At Crimson Road	10,000	460,000	274,202	185,798
Buckeye Rd Wintersburg 339th			6,875	(6,875)
Buckeye Rd Wintersburg 35th Av	60,000	110,000	56,056	53,944
Buckeye Row Improv S I 10	405,000	405,000	400,000	5,000
Bush Hwy Asphalt Rubber Ovrly			1,654	(1,654)
Bush Hwy Usery - Stewart Mtn	1,420,000	1,420,000	567,368	852,632
Candidate Assessment Reports	1,400,000	1,900,000	1,653,681	246,319
Carefree Hwy At 24th St		50,000	33,004	16,996
Cotton Ln Bridge At Gila River		30,000	29,258	742
County Arterials	1,530,000	530,000		530,000
Deer Valley El Mirage To Lk P		1,000,000	371,472	628,528
Dobson Rd Bridge At Salt River	2,050,000	1,550,000	1,053,793	496,207
Dust Mitigation	555,000	205,000		205,000
Dynamite Rd: Tatum Rd-56th St		50,000		50,000
Dysart Indian Sch To Glendale		225,000	162,429	62,571
East Valley Sig Mod 6	455,000	1,255,000	897,434	357,566
El Mirage Beardsley Lp 303	245,000	245,000	37,879	207,121
El Mirage Bell Beardsley	13,125,000	8,125,000	6,820,817	1,304,183
El Mirage Northern Bell	630,000	730,000	680,960	49,040
El Mirage Northern To Olive			2,236	(2,236)
El Mirage Picerne To Bell			16,797	(16,797)
Elliot Rd And Sossaman Rd		75,000	43,773	31,227
Ellsworth Rd Hunt Hwy Riggs	3,855,000	2,855,000	2,075,977	779,023
Facilities Projects		2,250,000	1,569,033	680,967
Fig Springs New Rvr Tnf			5,457	(5,457)
Forest Rd Mcdowell - Rio Verde	45,000	95,000	57,721	37,279
Ft Mcdowell Drainage Scoping		75,000	21,068	53,932
Galivan Pk Cloud To Joy Rnch	560,000	210,000	105,847	104,153
General Civil Engineering	700,000			
Gilbert Rd Lwc Flood Repair	10,000	1,310,000	926,012	383,988
Gilbert Road Bridge			3,517	(3,517)
Gompers Circle Paving		350,000	300,466	49,534
Happy Vly Rd At Agua Fria Gcs	10,000	50,000	975	49,025
Iga With Phoenix For Pm10 Dsgn	10,000	1,410,000	34,677	1,375,323
Indian Sch Litchfield Dysart		850,000	486,892	363,108
Indian School At Beardsley Cnl	10,000	160,000	119,629	40,371
Indn Schl Rd At El Mirage Rd			80	(80)
Intelligent Trans Syst Its	1,030,000	230,000		230,000
Low Volume Road Prog Ne Valley		1,290,000	666,511	623,489
Low Volume Road Prog Nw Valley		750,000	120,268	629,732
Low Volume Road Prog Se Valley		610,000	120,918	489,082
Low Volume Road Prog Sw Valley		750,000	135,201	614,799
Low Volume Roads Program	3,000,000	600,000	57,117	542,883
Low Volume Roads Program Ph 3	10,000	610,000	572,688	37,312
Lower Buckeye Rd Salome 339th	60,000	90,000	45,929	44,071
Lp 303 Indian Sch Clearview	5,000	255,000	135,316	119,684
Lwr Buckeye Salome Hwy 339th			4,675	(4,675)
Mag Alcp Projects	1,030,000	1,030,000		1,030,000

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Mc 85 107th Ave 91st Ave	$ 80,000	$ 130,000	$ 34,840	$ 95,160
Mc 85 91st Ave 75th Ave	440,000	440,000	17,288	422,712
Mc 85 Cotton Ln Estrella Pkwy	1,650,000	3,650,000	2,864,919	785,081
Mc 85 Ext Sr 85 To Turner Rd			(1,178)	1,178
Mc85 83Rd Ave Intrsctn Improv			7,716	(7,716)
Mcdot Tmc Relocation		350,000		350,000
Mcdot Tmc Upgrade	10,000	260,000	174,709	85,291
Mcdowell Rd E Perryville Rd		100,000	2,514	97,486
Mcdowell Road At 91st Avenue	260,000	335,000	253,707	81,293
Meeker Blvd And Wilson Way			13,439	(13,439)
Meridian Rd	450,000	950,000	980,390	(30,390)
Miller Rd Bridge At Bid Canal	10,000	135,000	71,311	63,689
Miller Rd I10 To 1 Mi N I10		100,000	19,367	80,633
Ne Maintenance Yard	2,510,000	210,000	339,588	(129,588)
New R I17 Frontage Des Hills		100,000	46,572	53,428
New River Rd S Curvs W Fig Spr	90,000	290,000	301,677	(11,677)
New River Road Improvement		650,000	608,603	41,397
Northern Ave Sr 303 To Grand	17,930,000	2,930,000	3,774,811	(844,811)
Ocotillo Rd Brg Ovr Qn Crk Wsh		75,000	33,259	41,741
Old Us 80 Bridge At Gila River	1,625,000	1,105,000	754,129	350,871
Olive At Reems			316,058	(316,058)
Olive Ave And Reems Rd		75,000	22,906	52,094
Olive Ave Ltchfld To Lp101 Its	220,000	220,000	2,015	217,985
Olive Avenue And Cotton Lane		75,000	51,763	23,237
Overlay Ft Mcdowell Area		750,000	9,501	740,499
Partnership Support	130,000	322,000		322,000
Pavement Preservation	2,090,000	76,436		76,436
Peoria And Olive Signal Upgrd		125,000	18,768	106,232
Peoria New Bridge Repairs		50,000	20,021	29,979
Pm10 Ph4 In Se Valley		1,000	50	950
Power Rd Guadalupe Bseline		425,000	360,105	64,895
Power Rd Pecos And Uprr Xing	10,000	510,000	242,365	267,635
Power Rd Pecos To Santan Fwy	10,000	40,000	6,895	33,105
Project Reserves Account	14,000,000	100,000	20,000	80,000
Prop Mgmt Prior Years Projects	50,000	50,000	27,021	22,979
Riggs Ellsworth To Meridian	10,000	10,000	5,985	4,015
Riggs Rd At Sonoqui Wash	170,000	170,000	219,914	(49,914)
Riggs Rd Gilbert To Val Vista		953,564	954,102	(538)
Riggs Road At Power Road		500	351	149
Riggs Road At Sossaman Road		500	16	484
Right-Of-Way	130,000	130,000		130,000
Rio Verde Dr Forest To 136th	1,010,000	1,260,000	1,094,293	165,707
Row In Fill Road Inventory Sys	400,000	150,000	88,413	61,587
Safety Projects	310,000	310,000		310,000
Salt R Crossing El Mirage Rd			3,900	(3,900)
Salt R Crossing Mckellips Rd			7,909	(7,909)
Salt River Crossing At 67th Av			5,640	(5,640)
Salt River Crossing At 91st Av			6,347	(6,347)
Signal Modernization Scw 3	914,500	1,089,500	1,005,793	83,707
Signal Modernization Scw 4	239,500	489,500	235,143	254,357
Signal Modernization Scw 5			43	(43)
Small Cities Assist Prog	250,000	250,000	126	249,874
Southern At Meridian		135,000	192,196	(57,196)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2010

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Special Projects	$ 260,000	$ 260,000	$	$ 260,000
Stardust Blvd And 135th Ave		50,000	18,300	31,700
Sun City Mill Overlay Ph 2		10,000	5,789	4,211
Sun City Mill Overlay Ph 3		4,100,000	3,952,213	147,787
Sun City Mill Overlay Ph 4	10,000	8,310,000	7,336,409	973,591
Sun City Sig Upgrade Bell Ro		150,000	243,809	(93,809)
Sun City Signl Upgr Rh Johnson		95,000	79,413	15,587
Sun City West Mill And Overlay			4,009	(4,009)
Sun Valley Pkway Pvmmnt Rep	10,000	10,000		10,000
Tip Development	450,000	650,000	445,222	204,778
Traffic Improvements	1,120,000	590,000		590,000
Traffic Signal 21	260,000	260,000	228,635	31,365
Traffic Signal 22			63	(63)
Traffic Signal Improvement 10		500	66	434
Traffic Signal Improvement 11			192	(192)
Traffic Signal Improvement 13	781,000	931,000	104,598	826,402
Traffic Signal Improvement 14	10,000	135,000	126,417	8,583
Traffic Signal Improvement 15			38	(38)
Traffic Signal Improvement 16	1,037,000	1,112,000	872,952	239,048
Traffic Signal Improvement 17		75,000	56,617	18,383
Traffic Signal Improvement 18		400,000	104,144	295,856
Traffic Signal Improvement 19	317,500	467,500	326,224	141,276
Traffic Signal Improvement 20	605,000	655,000	558,226	96,774
Traffic Signal Improvement 8			240	(240)
Traffic Signal Upgrade - 5 Loc	60,000	60,000	3,431	56,569
Transportation Planning	230,000	230,000		230,000
Tuthill Rd Bridget At Gila R		50,000	23,832	26,168
Unallocated Force Account	810,537	10,537		10,537
Vls And Radio Upgrade	640,000	640,000	274,906	365,094
Warranted Traffic Improvements	750,000	150,000		150,000
Williams Fld Gilbert Lindsay	5,000	5,000	196,351	(191,351)
Total Highways and Streets	$ 85,728,037	$ 85,728,037	$ 55,782,124	$ 29,945,913

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' medical, dental, pharmacy, 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, 2010

	Equipment Services	Telecom-munications	Reprographics
ASSETS			
Current assets:			
Cash in bank and on hand	$ 900	$ 200	$
Cash and investments held by County Treasurer	3,209,507	4,484,570	204,042
Receivables:			
Accounts			
Accrued interest	2,545	3,758	
Inventories	419,557	88,776	
Prepaids			
Total current assets	3,632,509	4,577,304	204,042
Noncurrent assets:			
Capital assets:			
Machinery and equipment	1,742,276	8,820,921	731,992
Less accumulated depreciation	(1,699,213)	(5,878,553)	(430,186)
Total noncurrent assets	43,063	2,942,368	301,806
Total assets	3,675,572	7,519,672	505,848
LIABILITIES			
Current liabilities:			
Accounts payable	708,866	918,175	30,123
Employee compensation payable	232,809	278,236	59,704
Accrued liabilities			
Due to other funds			
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	941,675	1,196,411	89,827
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities			
Total liabilities	941,675	1,196,411	89,827
NET ASSETS			
Invested in capital assets	43,063	2,942,368	301,806
Unrestricted (deficit)	2,690,834	3,380,893	114,215
Total net assets (deficit)	$ 2,733,897	$ 6,323,261	$ 416,021

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 100	$ 380,070	$	$ 381,270
61,882,157	56,888,974		126,669,250
	1,299,254		1,299,254
79,829	81,358		167,490
		1,559,324	2,067,657
1,155,285	110,532		1,265,817
63,117,371	58,760,188	1,559,324	131,850,738
108,666	63,407		11,467,262
(91,368)	(59,395)		(8,158,715)
17,298	4,012		3,308,547
63,134,669	58,764,200	1,559,324	135,159,285
1,301,868	677,503	214,549	3,851,084
174,370	2,263,426		3,008,545
	3,242,212	7,088	3,249,300
		825,491	825,491
38,110,343	8,505,030		46,615,373
39,586,581	14,688,171	1,047,128	57,549,793
52,305,285			52,305,285
52,305,285			52,305,285
91,891,866	14,688,171	1,047,128	109,855,078
17,298	4,012		3,308,547
(28,774,495)	44,072,017	512,196	21,995,660
$ (28,757,197)	$ 44,076,029	$ 512,196	$ 25,304,207

Maricopa County
Combining Statement of Revenues, Expenses, and Changes in Net Assets
All Internal Service Funds
For the Fiscal Year Ended June 30, 2010

	Equipment Services	Telecom-munications	Reprographics
OPERATING REVENUES			
Charges for services	$ 15,170,932	$ 16,436,753	$ 698,100
Miscellaneous	6,819	8,514	
Total operating revenues	15,177,751	16,445,267	698,100
OPERATING EXPENSES			
Personal services	3,246,007	4,224,788	613,187
Supplies	9,802,444	1,301,798	209,657
Other services	762,931	1,701,301	31,436
Legal	10,206		
Insurance and claims	41,950		2,160
Leases and rentals	9,999	3,410	
Repairs and maintenance	419,307	5,257,222	13,411
Travel and transportation	4,405	70,553	
Utilities	70,541	7,826,979	
Depreciation	40,430	765,194	72,052
Total operating expenses	14,408,220	21,151,245	941,903
Operating income (loss)	769,531	(4,705,978)	(243,803)
NONOPERATING REVENUES (EXPENSES)			
Investment income	27,817	82,435	
Loss on disposal of capital assets			(54,799)
Total nonoperating revenues (expenses)	27,817	82,435	(54,799)
Income (loss) before transfers	797,348	(4,623,543)	(298,602)
Transfers out	(32,698)	(42,693)	
Change in net assets	764,650	(4,666,236)	(298,602)
Total net assets (deficit) – beginning	1,969,247	10,989,497	714,623
Total net assets (deficit) – ending	$ 2,733,897	$ 6,323,261	$ 416,021

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 28,772,379	$ 113,114,496	$ 2,515,745	$ 176,708,405
13,120	97,894		126,347
28,785,499	113,212,390	2,515,745	176,834,752
1,800,164	1,503,613		11,387,759
83,455	91,099	2,480,585	13,969,038
1,047,538	12,148,864	36,797	15,728,867
4,900,396			4,910,602
43,598,368	101,098,908		144,741,386
18,071	5,187		36,667
2,084	3,523		5,695,547
4,995	4,689		84,642
			7,897,520
2,163	2,270		882,109
51,457,234	114,858,153	2,517,382	205,334,137
(22,671,735)	(1,645,763)	(1,637)	(28,499,385)
768,717	779,857		1,658,826
			(54,799)
768,717	779,857		1,604,027
(21,903,018)	(865,906)	(1,637)	(26,895,358)
			(75,391)
(21,903,018)	(865,906)	(1,637)	(26,970,749)
(6,854,179)	44,941,935	513,833	52,274,956
$ (28,757,197)	$ 44,076,029	$ 512,196	$ 25,304,207

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2010

	Equipment Services	Telecom-munications	Reprographics
CASH FLOWS FROM OPERATING ACTIVITIES			
Charges for services	$ 15,170,932	$ 16,436,753	$ 698,100
Other receipts	6,819	8,514	
Payments for goods and services	(10,953,694)	(16,142,225)	(255,402)
Payments for personal services	(3,200,034)	(4,169,972)	(635,503)
Net cash provided by (used for) operating activities	1,024,023	(3,866,930)	(192,805)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Loan from General Fund	(32,698)	(3,995)	
Net cash provided by (used for) noncapital financing activities	(32,698)	(3,995)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(5,276)	(698,547)	(32,376)
Net cash used for capital and related financing activities	(5,276)	(698,547)	(32,376)
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	27,593	93,296	
Net cash provided by investing activities	27,593	93,296	
Net increase (decrease) in cash and cash equivalents	1,013,642	(4,476,176)	(225,181)
Cash and cash equivalents, July 1, 2009	2,196,765	8,960,946	429,223
Cash and cash equivalents, June 30, 2010	$ 3,210,407	$ 4,484,770	$ 204,042
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ 769,531	$ (4,705,978)	$ (243,803)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	40,430	765,194	72,052
Liability for reported and incurred but not reported claims			
Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]:			
Accounts receivable			
Inventories	(54,733)	(3,264)	
Prepaids			
Accounts payable	222,822	22,302	1,262
Employee compensation payable	45,973	54,816	(22,316)
Accrued liabilities			
Net cash provided by (used for) operating activities	$ 1,024,023	$ (3,866,930)	$ (192,805)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:			
Accumulated depreciation from disposed capital assets	$ 53,990	$ 11,835	$ 78,329
Machinery and equipment disposed	(53,990)	(11,835)	(133,128)
Loss on disposal of capital assets			54,799
Capital assets transferred from governmental activities	61,266	22,628	
Capital assets transferred to governmental activities		(38,698)	
Transfer out capital assets to governmental activities		38,698	
Accumulated depreciation transferred from governmental activities	(61,266)	(22,628)	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 28,772,379	$ 113,055,361	$ 2,515,745	$ 176,649,270
13,120	97,894		126,347
(21,473,222)	(117,175,078)	(2,537,274)	(168,536,895)
(1,758,325)	620,864		(9,142,970)
5,553,952	(3,400,959)	(21,529)	(904,248)
		21,529	(15,164)
		21,529	(15,164)
			(736,199)
			(736,199)
803,436	820,512		1,744,837
803,436	820,512		1,744,837
6,357,388	(2,580,447)		89,226
55,524,869	59,849,491		126,961,294
$ 61,882,257	$ 57,269,044		$ 127,050,520
$ (22,671,735)	$ (1,645,763)	$ (1,637)	$ (28,499,385)
2,163	2,270		882,109
27,986,508	(2,992,671)		24,993,837
	(59,135)		(59,135)
		(235,863)	(293,860)
106,333	(2,378)		103,955
88,844	188,012	208,883	732,125
41,839	2,124,477		2,244,789
	(1,015,771)	7,088	(1,008,683)
$ 5,553,952	$ (3,400,959)	$ (21,529)	$ (904,248)
$	$	$	$ 144,154
			(198,953)
			54,799
			83,894
			(38,698)
			38,698
			(83,894)

Agency Fund

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 an Agency Fund, which is not under the control of the Board of Supervisors. The Agency Fund is custodial in nature and does not involve measurement of results of operations.

AGENCY FUND

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
Statement of Changes in Assets and Liabilities
Agency Fund
For the Fiscal Year Ended June 30, 2010

	Balance July 1, 2009	Additions	Deductions	Balance June 30, 2010
SPECIAL PURPOSE				
Assets				
Cash in bank and on hand	$ 37,673,530	$ 38,841,652	$	$ 76,515,182
Total assets	$ 37,673,530	$ 38,841,652	$	$ 76,515,182
Liabilities				
Deposits held for other parties	$ 37,673,530	$ 38,841,652	$	$ 76,515,182
Total liabilities	$ 37,673,530	$ 38,841,652	$	$ 76,515,182

STATISTICAL SECTION

Maricopa County
Listing of Statistical Information

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Financial Trends Information **244**

These schedules contain trend information to help the reader understand how the County's financial performance and well-being have changed over time.

Net Assets by Component

Changes in Net Assets

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

Revenue Capacity **250**

These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.

Tax Revenues by Source, Governmental Funds

Assessed Value and Estimated Market Value of Taxable Property

Direct and Overlapping Property Tax Rates

Principal Property Tax Payers

Property Tax Levies and Collections

Debt Capacity **255**

These schedules present information to help the reader assess the affordability of the County's current levels of outstanding debt and the County's ability to issue additional debt in the future.

Ratios of Outstanding Debt by Type

Legal Debt Margin Information

Pledged Revenue Coverage

Demographic and Economic Information **258**

These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.

Demographic and Economic Statistics

Principal Employers

Operating Information **260**

These schedules contain service and infrastructure data to help the reader understand how the information in the County's financial report relates to the services the County provides and the activities it performs.

Budgeted Full-Time Equivalent County Employees by Function/Program

Operating Indicators by Function/Program

Capital Asset Statistics by Function/Program

Maricopa County
Net Assets by Component

Last Nine Fiscal Years
(accrual basis of accounting)

NET ASSETS	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06
Governmental activities					
Invested in capital assets, net of related debt	$ 1,259,210,540	$ 1,529,060,770	$ 1,811,332,732	$ 2,345,910,917	$ 2,443,905,934
Restricted	321,969,019	234,284,414	204,462,971	260,495,040	345,147,265
Unrestricted	222,913,694	441,241,848	397,555,149	456,714,660	561,333,573
Total governmental activities net assets	$ 1,804,093,253	$ 2,204,587,032	$ 2,413,350,852	$ 3,063,120,617	$ 3,350,386,772
Business-type activities					
Invested in capital assets, net of related debt	$ 81,077,781	$ 75,738,774	$ 72,392,695	$ 1,388,358	$ 1,253,947
Restricted	53,752,904	43,997,578	16,320,660	7,277	7,556
Unrestricted	(8,089,795)	6,410,491	19,709,472	(26,237,718)	(4,568,970)
Total business-type activities net assets	$ 126,740,890	$ 126,146,843	$ 108,422,827	$ (24,842,083)	$ (3,307,467)
Primary government					
Invested in capital assets, net of related debt	$ 1,340,288,321	$ 1,604,799,544	$ 1,883,725,427	$ 2,347,299,275	$ 2,445,159,881
Restricted	375,721,923	278,281,992	220,783,631	260,502,317	345,154,821
Unrestricted	214,823,899	447,652,339	417,264,621	430,476,942	556,764,603
Total primary government net assets	$ 1,930,834,143	$ 2,330,733,875	$ 2,521,773,679	$ 3,038,278,534	$ 3,347,079,305

NET ASSETS	Fiscal Year 2006-07	2007-08	2008-09	2009-10
Governmental activities				
Invested in capital assets, net of related debt	$ 2,488,280,795	$ 2,542,165,396	$ 2,704,196,813	$ 2,851,126,451
Restricted	437,856,827	526,220,283	565,223,808	601,165,852
Unrestricted	686,000,889	772,807,989	776,422,693	848,551,674
Total governmental activities net assets	$ 3,612,138,511	$ 3,841,193,668	$ 4,045,843,314	4,300,843,977
Business-type activities				
Invested in capital assets, net of related debt	$ 1,860,630			
Restricted	7,691			
Unrestricted	(3,486,686)			
Total business-type activities net assets	$ (1,618,365)			
Primary government				
Invested in capital assets, net of related debt	$ 2,490,141,425	$ 2,542,165,396	$ 2,704,196,813	$ 2,851,126,451
Restricted	437,864,518	526,220,283	565,223,808	601,165,852
Unrestricted	682,514,203	772,807,989	776,422,693	848,551,674
Total primary government net assets	$ 3,610,520,146	$ 3,841,193,668	$ 4,045,843,314	4,300,843,977

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

Maricopa County
Changes in Net Assets
Last Nine Fiscal Years
(accrual basis of accounting)

	Fiscal Year								
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Expenses									
Governmental activities:									
General government (1)	$ 133,357,097	$ 181,265,791	$ 185,518,463	$ 176,430,887	$ 185,628,267	$ 211,473,080	$ 182,868,340	$ 174,659,283	$ 235,215,523
Public safety	490,943,644	506,600,904	581,443,588	685,762,001	782,136,857	864,907,381	965,934,762	984,626,109	888,875,706
Highways and streets	52,464,778	51,016,886	44,392,614	63,014,453	70,418,156	132,992,498	143,367,655	90,253,798	83,230,341
Health, welfare and sanitation	304,220,867	335,607,743	332,380,442	439,784,002	433,776,254	464,255,008	383,885,390	403,757,839	331,333,847
Culture and recreation	25,453,164	27,488,028	27,963,450	33,068,497	32,596,971	36,196,645	38,751,304	42,912,993	37,933,317
Education	16,675,171	17,386,261	19,170,903	18,397,229	20,220,846	15,687,335	14,687,029	8,298,531	8,234,785
Interest on long-term debt	11,557,524	11,446,165	8,249,310	7,827,876	7,763,995	6,254,330	10,347,354	8,707,887	6,123,987
Total governmental activities expenses	1,034,672,245	1,130,811,778	1,199,118,770	1,424,284,945	1,532,541,346	1,731,766,277	1,739,841,834	1,713,216,440	1,590,947,506
Business-type activities:									
Medical Center	340,556,596	366,425,283	371,991,804	168,986,980					
AHCCCS — Acute Health Care program	93,168,287	109,142,148	167,346,474	132,314,013	40,048,082				
AHCCCS— ALTCS program	241,654,207	232,991,015	273,164,762	252,178,102	56,657,239				
Non-AHCCCS health care programs (Senior Select)	66,767,140	75,004,905	82,737,548						
Solid Waste Management					2,400,374	334,354			
Other business-type activities	639,546	1,615,848	1,336,866	29,911,332		591,472			
Total business-type activities expenses	742,785,776	785,179,199	896,577,454	583,390,427	99,105,695	925,826			
Total primary government expenses	$1,777,458,021	$1,915,990,977	$2,095,696,224	$2,007,675,372	$1,631,647,041	$1,732,692,103	$1,739,841,834	$1,713,216,440	$1,590,947,506
Program Revenues									
Governmental activities:									
Charges for services:									
General government	$ 24,457,239	$ 26,357,344	$ 26,589,393	$ 37,213,997	$ 45,332,986	$ 34,852,251	$ 30,942,935	$ 28,672,080	$ 26,983,394
Public safety	81,687,973	71,880,262	78,288,469	84,213,640	102,807,289	95,402,079	160,282,028	161,019,287	154,380,972
Highways and streets	1,451,293	1,563,228	1,769,524	6,550,179	12,380,453	12,756,421	19,009,650	29,894,868	26,534,563
Health, welfare and sanitation	22,917,356	24,243,241	26,745,928	28,100,481	33,726,958	36,933,502	48,326,397	54,265,926	46,903,563
Culture and recreation	8,358,894	8,461,408	8,546,372	8,954,896	9,378,993	4,213,017	14,216,206	13,111,055	13,230,460
Education	3,057,546	2,714,129	4,146,571	2,383,943	82,561	818,977	687,074	837,422	918,352
Operating grants and contributions	281,170,304	304,923,484	294,296,698	382,416,458	393,375,512	443,607,678	263,428,112	229,027,912	255,625,422
Capital grants and contributions	2,712,908	44,322,271	18,917,753	39,017,299	42,537,895	47,256,549	68,386,096	124,182,030	95,268,969
Total governmental activities program revenues	425,813,513	484,465,367	459,300,708	588,850,893	639,622,647	675,840,474	605,278,498	641,010,580	619,845,695
Business-type activities:									
Charges for services:									
Medical Center	291,946,393	334,310,122	380,554,715	158,640,394					
AHCCCS — Acute Health Care program	100,104,747	115,846,532	138,274,739	117,680,705	29,801,116	908,814			
AHCCCS— ALTCS program	252,343,614	240,083,167	234,370,191	220,784,342	53,842,048	969,493			
Non-AHCCCS health care programs (Senior Select)	64,169,238	70,518,591	59,656,677						
Solid Waste Management					360,864	667,376			
Other business-type activities	44,860	106,470	230,389	21,213,776					

Maricopa County
Changes in Net Assets
(Continued)

	Fiscal Year								
	2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
Operating grants and contributions	6,272,958	6,959,432	6,681,898	2,501,372					
Capital grants and contributions			9,833	19,944					
Total business-type program revenues	714,881,810	767,824,314	819,778,442	520,840,533	84,004,028	2,545,683			
Total primary government program revenues	$1,140,695,323	$1,252,289,681	$1,279,079,150	$1,109,691,426	$ 723,626,675	$ 678,386,157	$ 605,278,498	$ 641,010,580	$ 619,845,695
Net (Expense)/Revenue									
Governmental activities	$ (608,858,732)	$ (646,346,411)	$ (739,818,062)	$ (835,434,052)	$ (892,918,699)	$(1,055,925,803)	$(1,134,563,336)	$(1,072,205,860)	$ (971,101,811)
Business-type activities	(27,903,966)	(17,354,885)	(76,799,012)	(62,549,894)	(15,101,667)	1,619,857			
Total primary government net expense	$ (636,762,698)	$ (663,701,296)	$ (816,617,074)	$ (897,983,946)	$ (908,020,366)	$ (1,054,305,946)	$(1,134,563,336)	$(1,072,205,860)	$ (971,101,811)
General Revenues and other Changes in Net Assets									
Governmental activities:									
Taxes									
Property taxes, levied for general purposes	$ 269,753,187	$ 295,627,499	$ 328,580,647	$ 357,712,304	$ 388,190,146	$ 413,294,370	$ 449,499,249	$ 482,697,371	$ 519,651,976
Property taxes, levied for Flood Control District	44,775,297	44,302,535	50,702,924	56,093,885	61,763,471	65,513,238	69,462,089	73,506,944	72,753,878
Property taxes, levied for Library District	9,690,800	10,369,080	14,414,827	15,796,618	17,366,792	18,390,885	19,473,450	20,504,964	20,482,122
Property taxes, levied for debt service	20,250,715	19,708,786	19,267,865						
Share of state sales taxes	325,728,202	330,260,143	358,056,954	397,712,843	457,785,985	480,411,950	460,958,772	394,920,581	366,285,237
Sales tax – Jail construction and operation	98,177,716	98,932,138	107,441,209	119,143,064	137,876,660	145,389,597	138,063,948	116,878,703	107,094,680
Surcharge tax – Stadium District	5,407,664	5,240,032	5,556,717	6,024,355	6,498,814	6,288,093	6,132,465	5,304,565	4,668,705
Share of state vehicle license tax	106,115,829	110,603,659	116,054,332	122,637,827	138,003,052	143,543,618	139,312,595	126,036,362	116,405,328
Grants and contributions not restricted to specific programs	8,700,138	1,725,495	1,775,295	1,813,162	1,858,155	1,844,364	1,814,394	4,097,990	2,652,085
Unrestricted investment earnings	29,404,833	16,507,950	8,626,732	20,995,575	29,479,569	55,405,747	72,729,140	36,013,917	21,884,398
Gain on disposal of capital assets (1)		13,346,055	21,601,858						
Miscellaneous	10,627,773	3,061,600	3,915,244	4,262,227	13,558,451	10,346,066	11,474,763	12,247,649	11,756,381
Transfers	(25,752,045)	(16,531,668)	(58,278,148)	(37,047,610)	(43,435,540)	6,098,668			
Total governmental activities	902,880,109	933,153,304	977,716,456	1,065,144,250	1,208,945,555	1,346,526,596	1,368,920,865	1,272,209,046	1,243,634,790
Business-type activities:									
Unrestricted investment earnings	6,359,401	2,594,524	796,848	1,002,779	447,790	684,104			
Gain (loss) on disposal of capital assets	(103,280)				6,883				
Miscellaneous	1,972,145				12,914	169,932			
Special item – loss on closure of bus.activity				(108,765,405)					
Transfers	25,752,045	16,531,668	58,278,148	37,047,610	43,435,540	(6,098,668)			
Total business-type activities	33,980,311	19,126,192	59,074,996	(70,715,016)	43,903,127	(5,244,632)			
Total primary government	$ 936,860,420	$ 952,279,496	$1,036,791,452	$ 994,429,234	$1,252,848,682	$1,341,281,964	$1,368,920,865	$1,272,209,046	$1,243,634,790
Change in Net Assets									
Government activities	$ 294,021,377	$ 286,806,893	$ 237,898,394	$ 229,710,198	$ 316,026,856	$ 290,600,793	$ 234,357,529	$ 200,003,186	$ 272,532,979
Business-type activities	6,076,345	1,771,307	(17,724,016)	(133,264,910)	28,801,460	(3,624,775)			
Total primary government	$ 300,097,722	$ 288,578,200	$ 220,174,378	$ 96,445,288	$ 344,828,316	$ 286,976,018	$ 234,357,529	$ 200,003,186	$ 272,532,979

Prior to fiscal year 2001-02, the changes in net assets are not available due to the initial year of GASB Statement No. 34 presentation.
(1) Beginning fiscal year 2007, general government expenses include loss on disposal of capital assets. This amount was previously shown separately within general revenues on the Statement of Activities. For comparison purposes, for fiscal years 2002, 2005 and 2006, loss on disposal of capital assets was reclassified on this schedule into general government

Maricopa County
Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year				
	2000-01	2001-02	2002-03	2003-04	2004-05
General Fund					
Reserved	$ 4,416,236	$ 5,083,202	$ 3,834,312	$ 2,400,780	$ 3,281,552
Unreserved	156,786,153	249,039,062	288,822,823	315,905,112	427,995,902
Total general fund	$ 161,202,389	$ 254,122,264	$ 292,657,135	$ 318,305,892	$ 431,277,454
All Other Governmental Funds					
Reserved	$ 1,194,925	$ 23,515,381	$ 24,618,711	$ 22,498,657	$ 23,602,714
Unreserved, reported in:					
Special revenue funds	119,080,975	153,208,886	156,611,561	187,646,410	192,187,526
Capital projects funds	242,663,698	145,345,468	120,430,525	108,561,138	129,612,546
Debt service funds	123,383,762	97,344,273	81,674,429	74,332,552	36,643,487
Total all other governmental funds	$ 486,323,360	$ 419,414,008	$ 383,335,226	$ 393,038,757	$ 382,046,273

	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-10
General Fund					
Reserved	$ 25,557,789	$ 26,503,298	$ 21,465,733	$ 20,929,952	$ 20,513,964
Unreserved	539,621,335	444,964,280	512,125,107	410,035,269	489,009,836
Total general fund	$ 565,179,124	$ 471,467,578	$ 533,590,840	$ 430,965,221	$ 509,523,800
All Other Governmental Funds					
Reserved	$ 22,460,845	$ 23,388,690	$ 24,144,860	$ 22,105,351	$ 19,468,729
Unreserved, reported in:					
Special revenue funds	259,363,049	306,244,082	339,553,123	366,227,240	408,964,191
Capital projects funds	115,785,803	447,826,380	490,257,680	598,462,118	578,091,264
Debt service funds	18,808,809	18,495,336	15,265,958	7,007,229	1,696,337
Total all other governmental funds	$ 416,418,506	$ 795,954,488	$ 869,221,621	$ 993,801,938	$1,008,220,521

Maricopa County
Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2000-01	2001-02	2002-03	2003-04
Revenues				
Taxes	$ 316,624,353	$ 343,037,203	$ 474,876,462	$ 524,751,335
Licenses and permits	23,688,768	26,106,311	28,192,974	31,629,382
Intergovernmental	803,712,695	831,668,101	745,697,718	778,964,259
Charges for services	65,836,359	68,770,386	66,499,607	71,682,924
Fines and forfeits	14,908,415	15,776,099	16,326,795	17,166,377
Special assessment			3,625,508	3,584,883
Miscellaneous & Interest income	65,397,496	69,879,317	59,899,212	48,974,704
Total revenues	1,290,168,086	1,355,237,417	1,395,118,276	1,476,753,864
Expenditures				
General government	101,678,589	99,265,465	114,241,982	118,226,772
Public safety	459,487,297	481,843,123	493,435,114	563,716,985
Highway and streets	59,803,451	55,240,772	44,226,114	41,549,321
Health, welfare and sanitation	295,158,694	311,510,932	331,752,530	331,028,006
Culture and recreation	16,312,843	17,651,564	19,388,797	19,587,482
Education	16,552,929	16,560,263	17,268,012	18,815,487
Debt service				
Principal	24,091,044	39,618,137	34,071,393	35,159,141
Interest	7,677,328	10,271,627	10,423,785	8,828,297
Other		1,179,102		266,757
Capital outlay	229,743,778	294,010,771	315,588,133	248,465,695
Total expenditures	1,210,505,953	1,327,151,756	1,380,395,860	1,385,643,943
Excess of revenues over (under) expenditures	79,662,133	28,085,661	14,722,416	91,109,921
Other financing sources (uses)				
Transfers in	321,948,526	243,650,675	386,029,678	295,868,643
Transfers out	(342,528,925)	(269,402,720)	(402,561,346)	(358,012,976)
Capital lease agreements	165,830	9,843,870	4,321,656	6,333,484
Proceeds from bond issuance	111,095,706	78,450,670		15,598,262
Premium on refunding bonds		3,541,257		457,156
Payment to escrow agent		(77,980,850)		(12,353,671)
Loan Proceeds				
Total other financing sources (uses)	90,681,137	(11,897,098)	(12,210,012)	(52,109,102)
Net change in fund balances	$ 170,343,270	$ 16,188,563	$ 2,512,404	$ 39,000,819
Debt service as a percentage of non capital expenditures	3.2%	4.9%	4.2%	3.9%

Fiscal Year					
2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
$ 556,751,810	$ 601,231,444	$ 640,375,614	$ 672,237,546	$ 686,964,346	$ 716,804,640
34,765,632	42,266,662	40,078,842	40,434,059	41,439,097	38,496,710
904,156,166	1,025,737,248	1,105,841,984	904,588,701	783,903,253	772,997,433
74,735,757	86,925,888	87,668,832	153,431,323	169,543,750	177,455,822
21,855,377	23,366,008	31,641,869	32,061,172	37,360,387	35,152,334
3,536,133	3,770,790	3,929,786	5,284,808	4,841,432	4,377,292
56,838,888	69,589,514	105,465,489	110,992,618	95,349,598	35,348,263
1,652,639,763	1,852,887,554	2,015,002,416	1,919,030,227	1,819,401,863	1,780,632,494
130,064,711	131,031,069	173,121,467	173,285,719	176,738,216	208,844,970
636,868,683	733,244,452	813,297,449	882,964,097	895,818,537	825,412,465
48,811,843	47,763,048	56,087,569	54,885,932	54,407,137	52,572,927
437,845,805	430,614,292	461,668,854	378,763,080	396,702,161	326,936,948
22,146,913	24,625,293	28,283,735	30,186,081	33,870,918	28,121,160
18,014,621	18,885,218	15,218,331	14,677,474	8,523,122	7,684,473
15,677,059	18,780,267	16,297,518	15,607,476	18,833,968	15,914,149
8,592,525	8,497,208	6,030,238	11,441,406	10,026,110	9,246,731
11,870	17,508	1,460,467	5,250	3,188	91,580
205,929,785	232,922,515	301,383,004	278,993,140	220,481,647	212,063,026
1,523,963,815	1,646,380,870	1,872,848,632	1,840,809,655	1,815,405,004	1,686,888,429
128,675,948	206,506,684	142,153,784	78,220,572	3,996,859	93,744,065
346,549,747	314,004,599	791,514,765	389,617,546	446,171,799	383,496,208
(395,058,179)	(357,440,139)	(785,416,097)	(386,617,546)	(446,171,799)	(383,459,515)
8,384,655	9,395,689	25,720,244	29,953,944	20,121,941	
12,000,000	3,000,000	140,940,000			
		1,596,088			
	(10,605,000)	(34,414,011)			
		1,217,018	10,106,857		
(28,123,777)	(41,644,851)	141,158,007	43,060,801	20,121,941	36,693
$ 100,552,171	$ 164,861,833	$ 283,311,791	$ 121,281,373	$ 24,118,800	$ 93,780,756
1.8%	1.9%	1.5%	1.7%	1.8%	1.7%

Maricopa County
Tax Revenues by Source, Governmental Funds

Last Ten Fiscal Years
(modified accrual basis of accounting)

Fiscal Year	General Property Taxes	State Sales Tax	Vehicle License Tax	Highway User Fuel Tax	Baseball Stadium Tax
2000-01	$ 316,624,353	$ 322,429,593	$ 100,019,454	$ 78,243,269	$ 278,259
2001-02	343,037,203	325,728,202	106,115,829	78,285,210	128,498
2002-03	370,704,292	330,260,143	110,603,659	82,153,376	96,555
2003-04	411,753,409	358,056,954	123,937,327	86,598,735	84,018
2004-05	431,584,391	397,712,843	130,947,139	90,566,135	61
2005-06	456,855,970	457,785,985	147,366,085	96,972,512	5,294
2006-07	468,697,924	480,411,950	153,262,719	107,593,116	1,938
2007-08	528,041,133	460,958,772	148,862,871	102,751,593	1,160
2008-09	564,781,078	394,920,582	134,831,210	90,419,237	875
2009-10	605,041,255	386,285,237	124,579,510	84,950,511	131
Change 2001-10	91.1%	13.6%	24.6%	8.6%	(100.0%)

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
2000-01	$ 5,637,184	$ 97,752,375	$ 3,612,549	$ 924,597,036
2001-02	5,407,664	98,177,716	3,505,969	960,386,291
2002-03	5,240,032	98,932,138	3,471,253	1,001,461,448
2003-04	5,556,717	107,441,209	3,425,632	1,096,854,001
2004-05	6,024,355	119,143,064	3,430,588	1,179,408,576
2005-06	6,493,520	137,876,660	3,770,790	1,307,126,816
2006-07	6,286,155	145,389,597	3,929,786	1,365,573,185
2007-08	6,131,305	138,063,948	5,284,808	1,390,095,590
2008-09	5,303,690	116,878,703	4,841,432	1,311,976,805
2009-10	4,668,574	107,094,680	4,377,292	1,296,997,190
Change 2001-10	(17.2%)	9.6%	21.2%	40.3%

The Vehicle License Tax for fiscal year 2000-01 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 Jail Tax was approved by the voters in the General Election on November 3, 1998.

Maricopa County
Assessed Value and Estimated Market Value of Taxable Property

Last Ten Fiscal Years
(in thousands of dollars)

Fiscal Year Ended June 30,	Property Values Assessed			Total Direct Tax Rate	Total Secured and Unsecured Estimated Market Value	Total Assessed Value as a Percentage of Total Estimated Market Value
	Secured	Unsecured	Total			
2000-01	$ 19,813,298	$ 1,064,418	$ 20,877,716	1.5748	$ 160,906,987	13.0
2001-02	21,748,902	1,164,233	22,913,135	1.5448	180,653,046	12.7
2002-03	23,303,509	1,153,538	24,457,047	1.5448	194,235,322	12.6
2003-04	26,405,899	1,072,089	27,477,988	1.5448	226,293,568	12.1
2004-05	28,811,532	1,255,455	30,066,987	1.4748	245,835,672	12.2
2005-06	31,886,842	1,310,377	33,197,219	1.4611	273,817,028	12.1
2006-07	34,922,001	1,372,693	36,294,694	1.4348	301,474,323	12.0
2007-08	48,136,309	1,398,265	49,534,574	1.2970	431,682,163	11.5
2008-09	56,831,715	1,471,920	58,303,635	1.2047	516,677,465	11.3
2009-10	56,523,957	1,460,095	57,984,052	1.1629	516,184,657	11.2

Secured and Unsecured assessed property values and estimated market values are determined each calendar year. The tax rates are applicable beginning July 1st of the next fiscal year. The Board of Supervisors approves the tax rates on the third Monday of August.

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

Maricopa County
Direct and Overlapping Property Tax Rates
Last Ten Fiscal Years

	County Direct Rates				
Fiscal Year	County Operating	General Obligation Debt Service	Flood Control District	County Library District	Total Direct
2000-01	1.1641	0.1152	0.2534	0.0421	1.5748
2001-02	1.1832	0.0876	0.2319	0.0421	1.5448
2002-03	1.2108	0.0800	0.2119	0.0421	1.5448
2003-04	1.2108	0.0700	0.2119	0.0521	1.5448
2004-05	1.2108	0.0000	0.2119	0.0521	1.4748
2005-06	1.1971	0.0000	0.2119	0.0521	1.4611
2006-07	1.1794	0.0000	0.2047	0.0507	1.4348
2007-08	1.1046	0.0000	0.1533	0.0391	1.2970
2008-09	1.0327	0.0000	0.1367	0.0353	1.2047
2009-10	0.9909	0.0000	0.1367	0.0353	1.1629

	Overlapping Rates						
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
2000-01	0.0000	0.5123	0.1300	0 - 3.3260	1.1194	.1186 - 9.4925	0 - 2.0816
2001-02	0.0000	0.4974	0.1300	0 - 4.0000	1.1107	.1120 - 9.2148	0 - 2.2390
2002-03	0.0000	0.4889	0.1300	0 - 5.1000	1.1127	.4684 - 13.6519	0 - 2.0415
2003-04	0.0000	0.4717	0.1200	0 - 3.6500	1.0785	.7731 - 11.8075	0 - 2.6733
2004-05	0.0000	0.4560	0.1200	0 - 3.8600(1)	1.0372	1.0947 - 14.3477	0 - 2.4060
2005-06	0.0000	0.4358	0.1200	0 - 3.8600	1.0315 (1)	1.0182- 14.3301(1)	0 - 2.4275 (1)
2006-07	0.0000	0.0000	0.1200	0 - 3.8600	1.0646	0.8765 - 14.7188	0 - 2.9666
2007-08	0.0000	0.0000	0.1200	0 - 3.8600	0.9760	0.9413 - 8.7577	0 - 2.6736
2008-09	0.0000	0.0000	0.1000	0 - 3.3000	0.9386	0.6874 - 12.7204	0 - 2.2993
2009-10	0.0000	0.3306	0.1000	0 - 3.3000	0.8844	0.7773 - 10.8439	0 - 2.5074

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

All tax rates are per $100 assessed valuation.

(1) Data updated in fiscal year 2007.

Maricopa County
Principal Property Tax Payers
Current Year and Nine Years Ago

Taxpayer	2009-10 Secondary Valuation	2009-10 Rank	2009-10 Percentage of Total County Assessed Value	2000-01 Secondary Valuation	2000-01 Rank	2000-01 Percentage of Total County Assessed Value
Arizona Public Service Company	$ 1,087,402,081	1	1.88%	$ 720,608,633	1	3.45%
Salt River Project	653,895,628	2	1.13			
Qwest Corporation	230,780,585	3	0.40			
Southwest Gas Corporation	167,366,070	4	0.29	114,499,611	6	0.55
Southern California Edison Co	154,343,927	5	0.27	198,832,369	3	0.95
El Paso Electric Co	135,952,234	6	0.23	166,635,314	4	0.80
Gila River Power, LP	116,665,501	7	0.20			
Mesquite Power LLC	105,238,560	8	0.18			
Wal-Mart Stores Inc	92,460,164	9	0.16	38,516,778	17	0.18
Public Service Company of New Mexico	86,220,216	10	0.15	95,096,315	7	0.46
Target Corporation	80,449,962	11	0.14			
Federal National Mortgage Association	74,688,609	12	0.13			
New Harquahala Generating Co., LLC	72,006,394	13	0.12			
Host Kierland, LLC	63,927,591	14	0.11			
Scottsdale Fashion Square Partnership	61,195,003	15	0.11	48,707,494	14	0.23
Safeway Inc	55,088,390	16	0.10	39,569,946	15	0.19
Southern Cal Public Pwr Auth (Palo Verde)	54,750,079	17	0.09	73,192,763	10	0.35
Verizon Wireless	51,270,946	18	0.09			
Intel Corporation	49,471,727	19	0.09	76,261,081	9	0.37
Metropolitan Life Insurance Company	47,910,762	20	0.08			
Smiths Food & Drug Centers Inc,						
US West New Vector Group, Inc.				355,229,512	2	1.70
Motorola Computer Group, SPS, GEG				159,368,511	5	0.76
A T & T/Wireless Service				86,706,755	8	0.42
Honeywell				61,013,080	11	0.29
Cox Communication				55,105,424	12	0.26
Los Angeles Dept. of Water and Power				51,267,894	13	0.25
MCI Telecommunications Corp.				38,770,824	16	0.19
ICG-Ore				34,415,114	18	0.16
Phoenician Hotel				33,306,818	19	0.16
Albertson's				32,478,531	20	0.16
Total Principal Taxpayers	$ 3,441,084,429		5.95%	$ 2,479,582,767		11.88%
Countywide Secondary Valuation	$ 57,984,051,727			$ 20,877,715,546		

Source: Maricopa County Treasurer's Office.

Maricopa County
Property Tax Levies and Collections
Last Ten Fiscal Years

Fiscal Year Ended June 30,	County Tax Levied For the Fiscal Year	Collected within the Fiscal Year of the Levy		Collections In Subsequent Years	Total Collections to Date	
		Amount	Percentage of Levy		Amount	Percentage of Levy
2000-01	$ 302,546,405	$ 293,824,613	97.12%	$ 6,096,350	$ 299,920,963	99.13%
2001-02	327,717,255	315,788,529	96.36	7,648,186	323,436,715	98.69
2002-03	352,679,730	341,135,608	96.73	7,819,676	348,955,284	98.94
2003-04	392,827,196	383,224,353	97.56	7,464,625	390,688,978	99.46
2004-05	411,881,140	402,111,242	97.63	4,945,200	407,056,442	98.83
2005-06	451,253,280	438,441,057	97.16	6,966,074	445,407,131	98.70
2006-07	484,223,277	469,107,028	96.88	10,205,472	479,312,500	98.99
2007-08	519,814,623	503,200,873	96.80	13,963,900	517,164,773	99.49
2008-09	558,747,827	535,412,874	95.82	18,526,038	553,938,912	99.14
2009-10	587,695,910	562,196,230	95.66		562,196,230	95.66

Note: Collections to date may exceed 100%, as the initial amount levied is not updated to reflect any adjustments or exemptions arising from taxpayer disputes.

Fiscal Year Ended June 30,	County Tax Levied for the Fiscal Year				
	County Operating	Debt Service	Flood Control District	County Library	Total County
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
2002-03	277,949,612	19,565,638	44,868,063	10,296,417	352,679,730
2003-04	308,122,580	19,234,591	51,153,993	14,316,032	392,827,196
2004-05	339,882,099	0	56,334,141	15,664,900	411,881,140
2005-06	371,224,118	0	62,733,411	17,295,751	451,253,280
2006-07	398,725,245	0	67,096,622	18,401,410	484,223,277
2007-08	430,023,735	0	70,422,870	19,368,018	519,814,623
2008-09	463,492,311	0	74,674,333	20,581,183	558,747,827
2009-10	492,230,736	0	74,996,804	20,468,370	587,695,910

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

Maricopa County
Ratios of Outstanding Debt by Type
Last Ten Fiscal Years

Fiscal Year Ended June 30,	General Bonded Debt: General Obligation Bonds	General Bonded Debt: Percentage of Assessed Property Value (a)	General Bonded Debt: Per Capita (b)
2000-01	$ 79,595,000	0.38%	$24.89
2001-02	58,370,000	0.25	17.71
2002-03	39,515,000	0.16	11.66
2003-04	20,165,000	0.07	5.76
2004-05	0	0.00	0.00
2005-06	0	0.00	0.00
2006-07	0	0.00	0.00
2007-08	0	0.00	0.00
2008-09	0	0.00	0.00
2009-10	0	0.00	0.00

Fiscal Year Ended June 30,	Other Governmental Activities Debt: Lease Revenue Bonds	Lease Trust Certificates	Stadium District Rev. Bonds	Special Assessment	Certificates of Participation	Capital Leases	Installment Purchase Agreements
2000-01	$104,355,000	$	$ 55,107,043	$ 589,431	$ 13,575,118	$14,225,356	$
2001-02	104,355,000		58,225,000	458,977	9,804,315	19,442,376	
2002-03	91,558,756		57,225,000	368,573	5,808,084	19,414,905	
2003-04	93,569,383		55,225,000	343,102		10,820,105	
2004-05	101,101,501	10,812,000	52,735,000	235,458	5,500,000	13,507,633	892,254
2005-06	81,188,067	9,212,000	50,050,000	154,267	5,115,000	16,312,891	546,202
2006-07	181,245,043	6,812,000	47,230,000	103,077	4,715,000	33,039,132	205,765
2007-08	173,670,000	4,612,000	44,270,000	82,519	4,295,000	50,093,644	
2008-09	163,900,000		41,165,000	193,591	3,850,000	51,135,340	
2009-10	153,285,000		37,905,000	174,442	3,385,000	14,956,315	

Fiscal Year Ended June 30,	Business -type Activities: Lease Revenue Bonds	Certificates of Participation	Installment Purchase Agreements (d)	Total Primary Government (c)	Percentage of Assessed Property Value (a)	Per Capita (b)
2000-01	$ 20,500,000	$ 11,824,853	$ 3,252,270	$303,024,071	1.45%	$ 94.75
2001-02	20,500,000	11,768,519	2,607,815	285,532,002	1.25	86.61
2002-03	17,986,244	10,940,368	2,350,524	245,167,454	1.00	72.34
2003-04	16,670,618	5,865,000	1,252,049	203,910,257	0.74	58.29
2004-05	43,499			184,827,345	0.61	50.80
2005-06	36,933			162,615,360	0.49	42.88
2006-07	29,957			273,379,974	0.75	69.96
2007-08				277,023,162	0.56	69.47
2008-09				260,243,931	0.45	63.23
2009-10				209,705,757	0.36	52.13

Note: Details regarding the County's outstanding debt can be found in the notes to the financial statements.
(a) See Assessed Value and Estimated Market Value of Taxable Property schedule for assessed property value data.
(b) Population data can be found in the Demographic and Economic Statistics schedule.
(c) Includes general bonded debt, other governmental activities, and business-type activities debt.
(d) Prior to FY 2002, Installment Purchase Agreements include Capital Leases.

Maricopa County
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2000-01	2001-02	2002-03	2003-04	2004-05
Debt limit	$3,131,657,332	$3,436,970,172	$3,668,557,092	$4,121,698,129	$ 4,510,048,001
Total net general obligation debt	58,205,000	57,596,083	38,792,654	20,165,000	
Legal debt margin	$3,073,452,332	$3,379,374,089	$3,629,764,438	$4,101,533,129	$ 4,510,048,001
Total net debt applicable to the limit as a percentage of debt limit	2.84%	1.86%	1.68%	1.06%	0.49%

	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-10
Debt limit	$4,979,582,760	$5,444,204,040	$7,430,186,074	$8,745,545,293	$ 8,697,607,759
Total net general obligation debt					
Legal debt margin	$4,979,582,760	$5,444,204,040	$7,430,186,074	$8,745,545,293	$ 8,697,607,759
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2009-10

Assessed Value	$ 57,984,051,727
Debt limit (15% of assessed value)	8,697,607,759
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	$ 8,697,607,759

Note: The Arizona Constitution, Article 9, Section 8, states that a County may become indebted for an amount not to exceed fifteen percent of taxable property.

Maricopa County
Pledged Revenue Coverage
Last Ten Fiscal Years

Stadium District Revenue Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Service Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
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%
2002-03	5,565,801	8,658,371	1,000,000	2,945,548	3,945,548	141%	219%
2003-04	5,972,808	9,512,699	2,000,000	2,918,480	4,918,480	121%	193%
2004-05	6,533,419	10,320,528	2,490,000	2,873,964	5,363,964	122%	192%
2005-06	7,018,591	10,697,550	2,685,000	2,738,844	5,423,844	129%	197%
2006-07	6,838,436	10,702,495	2,820,000	2,604,374	5,424,374	126%	197%
2007-08	6,671,848	10,511,470	2,960,000	2,463,594	5,423,594	123%	194%
2008-09	5,714,998	9,993,478	3,105,000	2,317,532	5,422,532	105%	184%
2009-10	5,005,605	9,468,739	4,260,000	2,160,344	6,420,344	78%	147%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
2000-01	$ 125,432	$ 137,444	$ 93,828	$ 47,047	$ 140,875	89%	98%
2001-02	320,841	195,439	223,211	39,635	262,846	122%	74%
2002-03	153,188	249,963	66,090	32,574	98,664	155%	253%
2003-04	158,646	295,985	85,577	27,047	112,624	141%	263%
2004-05	25,503	193,014	107,644	20,830	128,474	20%	150%
2005-06	60,481	157,670	81,191	14,634	95,825	63%	165%
2006-07	27,874	123,706	51,819	10,019	61,838	45%	200%
2007-08	56,579	146,962	26,711	6,612	33,323	170%	441%
2008-09	108,555	204,154	36,968	14,395	51,363	211%	397%
2009-10	53,667	134,815	19,149	13,527	32,676	164%	413%

Note: Details regarding the outstanding debt can be found in the notes to the financial statements.

(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
Demographic and Economic Statistics
Last Ten Fiscal Years

	Fiscal Year				
	2000-01	2001-02	2002-03	2003-04	2004-05
Unemployment Rate (June 30,)					
County	3.70%	5.00%	5.30%	4.40%	4.10%
State	4.70%	6.00%	5.70%	5.00%	4.70%
United States	4.60%	5.80%	6.30%	4.60%	5.00%
Population/Income Statistics					
Income	$ 93,544,549,000	$ 96,998,974,000	$101,378,940,000	$110,278,789,000	$120,716,738,000
Population	3,198,064	3,296,739	3,389,229	3,498,347	3,638,481
Per Capita	$ 29,250	$ 29,423	$ 29,912	$ 31,523	$ 33,178

	Fiscal Year				
	2005-06	2006-07	2007-08	2008-09	2009-10
Unemployment Rate (June 30,)					
County	3.60%	2.90%	4.30%	8.00%	8.60%
State	4.20%	3.40%	4.80%	8.70%	9.60%
United States	4.60%	4.50%	5.50%	9.50%	9.50%
Population/Income Statistics					
Income	$134,339,487,000	$139,665,253,000	(1)	(1)	(1)
Population	3,792,675	3,907,492	3,987,942	4,115,811	4,023,132
Per Capita	$ 35,420	$ 36,743	(1)	(1)	(1)

Source: Workforce Informer Arizona at www.workforce.az.gov for unemployment rate, population, income and per capita statistics.

Note: Population, income and per capita are periodically updated by the Bureau of Economic Analysis, as reported by www.workforce.az.gov. As a result, income and per capita figures were adjusted for fiscal years 2000 through 2005 to reflect the most accurate estimates.

(1) Income and per capita estimates were not yet available for fiscal years 2008, 2009, and 2010.

Maricopa County
Principal Employers
Current Year and Nine Years Ago

	2010			2001		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	52,420	1	3.06%	59,348	1	3.82%
Wal-Mart Stores, Inc.	31,280	2	1.97%	13,800	6	0.89%
Banner Health Systems	27,431	3	1.39%	13,973	4	0.90%
City of Phoenix	16,375	4	1.03%	12,917	7	0.83%
Wells Fargo & Company	14,000	5	0.84%			
Maricopa County	12,996	6	0.84%	13,860	5	0.89%
Apollo Group Inc.	12,299	7	0.78%			
Arizona State University	12,043	8	0.76%			
Honeywell Aerospace	10,145	9	0.63%	17,500	2	1.13%
Bank of America	10,000	10	0.63%			
Motorola				15,500	3	1.00%
The Kroger Co.				9,837	8	0.63%
U.S. Postal Service - Arizona District				9,756	9	0.63%
Raytheon Missile Systems				9,700	10	0.62%
Total for Principal Employers	198,989		11.93%	176,191		11.34%
Total Employment in Maricopa County As of June 30	1,628,700			1,552,400		

Source: The Business Journal, Book of Lists
Workforce Informer Arizona at www.workforce.az.gov for total employed in Maricopa County.
Difference in number of employees reported on this report for Maricopa County and the next report is due to the next report using budgeted full time employees.

Maricopa County
Budgeted Full-time Equivalent County Employees by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
General Government									
Board of Supervisors	25	25	24	24	22	24	27	25	25
Call Center	33	34	33	33	33	33	33	33	27
County Assessor	322	322	321	321	331	358	365	361	322
County Manager	18	11	12	13	21	26	20	13	27
Elections	54	54	54	54	54	58	58	58	54
Facilities Management	235	248	245	301	263	264	271	232	182
Finance	43	44	48	42	44	56	56	49	40
Human Resources	67	66	51	51	55	53	17	52	47
Information Technology	67	66	61	63	109	109	117	142	119
Internal Audit	16	16	15	15	15	20	20	20	17
Management and Budget	22	22	20	21	32	35	27	33	32
Materials Management	39	40	36	35	35	37	37	37	34
Other General Government	136	141	132	140	81 (2)	83	177	92	82
Recorder	71	71	70	70	80	84	84	85	63
Employee Health Initiatives	15	16	25	26	23 (2)	24	30	28	24
Treasurer	64	64	64	59	59	63	64	47	41
Public Safety									
Adult Probation	1,175	1,092	1,072	1,153	1,193	1,237	1,249	1,246	1,050
Clerk of Superior Court	666	689	684	710	743	772	776	768	679
Constables	30	30	30	30	30	31	31	32	30
County Attorney	829	917	915	990	992	1,037	1,033	1,023	977
Court System	1,845	1,846	1,849	1,965	2,053	2,190	2,269	2,259	2,167
Emergency Management	15	15	14	15	15	15	15	14	14
Flood Control	223	226	224	227	208	209	196	189	185
Juvenile Probation	828	869	833	1,012	966	951	957	902	758
Medical Examiner	64	63	65	66	70	73	91	91	76
Planning & Development	115	125	125	159	190	214	205	177	102
Public Fiduciary	35	35	34	34	36	36	36	35	33
Sheriff	2,465	2,488	2,494	3,214	3,558	3,835	3,850	3,810	3,695
Correctional Health	264	265	262	381	348	368	471	456	404
Highways and Streets									
Transportation	504	478	479	479	477	484	515	513	522
Health, Welfare and Sanitation									
Air Quality (1)	N/A	N/A	N/A	N/A	131 (1)(2)	164 (1)	165	257	205
Animal Control	133	140	141	144	149	158	156	167	168
Environmental Services	283	274	282	303	197	205	307	271	265
Human Services	368	369	368	461	463	471	461	435	342
Other Health, Welfare and Sanitation	115	108	40	40	41	50	7	7	9
Public Health	523	535	542	557	575	587	556	533	508
Solid Waste	12	14	13	12	13	18	23	29	31
Culture and Recreation									
Library District	136	136	136	147	150	150	161	161	168
Parks and Recreation	98	104	104	86	88	90	92	90	85
Stadium District	4	4	4	5	5	5	5	5	3
Education									
Superintendent of Schools	30	30	33	32	33	33	40	37	35
	12,001	12,107	11,976	13,509	13,999	14,726	15,091	14,835	13,647

Source: County Management and Budget Department
(1) Air Quality reported as a component of Environmental Services prior to fiscal year 2006.
(2) Data updated in fiscal year 2007.

Maricopa County
Operating Indicators by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
General Government									
County Assessor									
Number of parcels assessed	1,214,539	1,259,703	1,305,716	1,361,695	1,339,473	1,494,585	1,533,026	1,543,998	1,543,998
Elections									
Registered voters	1,296,457	1,290,457	1,552,421	1,573,606	1,475,218	1,529,223	1,588,186	1,834,377	1,820,851
Number voting (1)	723,867	723,867	1,211,963	1,211,963	899,484	899,484	1,380,571	1,380,571	1,380,571
Public Safety									
Adult Probation									
Probationers (including absconders)	32,671	30,216	32,001	28,631	30,631	31,405	30,617	30,666	31,160
Community service hours	864,242	853,041	769,314	891,897	813,931(2)	680,989	517,816	586,723	407,628
Collections	$36,502,058	$23,772,376	$25,349,639	$28,417,533	$32,078,615	$31,078,450	$29,590,772	$28,690,912	$26,396,659
County Attorney									
Adult felony filings	30,322	30,459	34,052	34,480	39,654	38,694	N/A (3)	N/A (3)	N/A (3)
Juvenile filings	9,578	8,651	9,537	9,557	13,752	14,401	N/A (3)	N/A (3)	N/A (3)
Flood Control District									
Linear miles of watercourses delineated	N/A (3)	441	1302	N/A (3)	260	282	342	204	60
Presentation, consultation requests completed	N/A (3)	220	495	26	39	30	965	160	121
Square miles of watershed studies completed	N/A (3)	10	782	1,238	1,994	503	631	411	619
Drainage complaint investigations conducted <30 days	N/A (3)	269	140	N/A (3)	149	140	141	319	155
Justice Courts									
Annual new filings	351,278	355,170	348,040	375,944	379,498(2)	412,558	435,744	725,654(6)	827,383
Total non-jury trials commenced	N/A (3)	22,777	41,238	34,615	17,630	4,079	5,467	3,626	2,511
Total jury trials commenced	N/A (3)	71	70	49	218(2)	495	754	120	110
Juvenile Probation									
Population under 18 yrs old	861,454	878,683	896,257	914,182	932,466	951,049	1,110,894	1,133,112	1,155,774
Juveniles brought to detention	10,287	10,119	9,916	9,782	10,029	10,491	10,444	10,327	9,707
Average detention length (days)	15	15	17	19	19	17	14	13	13
Superior Court									
Annual Case Filings	136,069(5)	145,299(5)	155,460(5)	154,996(5)	157,956(5)	162,856	177,892	190,330	192,303
Public Health									
Certified copies of birth or death certificates	225,224	217,686	257,249	286,124	311,980	324,777	354,316	374,678	365,671
Number of immunizations	185,320	211,455	232,431	222,100	308,493	235,573	279,778	275,724	229,251
Cases of communicable diseases investigated	2,645	3,794	3,914	3,121	2,867	3,031	8,795	9,671	11,728
Culture and Recreation									
Library District									
Number of items circulated	N/A (4)	N/A (4)	3,768,536	3,716,554	4,271,158	4,531,500	5,911,180	7,179,520	7,481,836
Number of library cards issued	N/A (4)	N/A (4)	290,492	58,118	57,732	52,652	64,648	62,973	57,757
Number of print, media and electronic items	N/A (4)	N/A (4)	578,879	887,682	986,390	736,061	826,458	828,188	790,723
Education									
Superintendent of Schools									
School districts in Maricopa County	57	58	58	57	58	58	58	58	58
Home Schooled students	7,700	8,832	10,255	11,592	8,249	9,517	9,790	9,737	10,017
Private School students	15,000	19,200	21,724	25,793	27,585	27,606	29,283	19,213	20,215

(1) November general election data used for two fiscal-year time span (i.e., fiscal-year of election date and fiscal year immediately prior to election).
(2) Data updated in fiscal year 2007.
(3) Information unavailable for fiscal year.
(4) Data unavailable as a new computer system was installed in fiscal year 2003.
(5) Data was adjusted during fiscal year 2005.
(6) Significant increase due to photo enforcement.
Note: Indicators for Highways and Streets is not available.
Source: Managing for Results – Strategic Plans and Performance.

Maricopa County
Capital Asset Statistics by Function/Program
Last Nine Fiscal Years

Function/Program	Fiscal Year 2001-02	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10
General Government									
Facilities Management									
Number of buildings owned by Facilities	N/A	N/A	N/A	353	35	26 (1)	26	27	27
Number of buildings maintained by Facilities	N/A	N/A	N/A	177 (2)	177 (2)	177 (2)	175	167	167
Public Safety									
Flood Control District									
Operating alert stations	118	118	118	297	310	318	324	333	338
Justice Courts	23	23	23	23	23	23	23	25	25
Juvenile Courts	2	2	2	2	2	2	2	2	2
Sheriff									
Inmate beds available (incl. portable)	8,287	8,873	9,570	10,062	10,062	9,562	9,562	11,509	11,509
Number of jail facilities	4	4	6	6	6	6	6	6	6
Highways and Streets									
Transportation									
Miles of Road	5,823	5,586	5,569	5,555	5,557	5,205	5,420	5,232	5,284
Miles of road with paved surfaces	4,421	4,421	4,452	4,503	4,514	4,255	4,491	4,334	4,397
Number of major bridges	25	27	28	28	27	27	23	22	22
Number of total bridges	258	265	283	299	290	293	286	276	278
Health, Welfare and Sanitation									
Animal Care and Control									
Number of animal shelters	3	3	3	3	3	3	2	2	2
Public Health									
Number of public health facilities	2	2	2	2	2	2	2	2	2
Number of WIC facilities	2	2	2	2	2	2	2	2	2
Solid Waste Management									
Number of transfer stations	6	6	6	6	6	6	6	6	6
Culture and Recreation									
Library District									
Number of facilities owned	2	2	2	2	3	2	2	2	2
Facilities operated	10	11	10	10	10	13	13	15	14
Bookmobiles	2	2	2	2	1	1	1	0	0
Parks and Recreation									
Regional county parks	9	9	9	9	9	9	9	9	9
County managed golf courses	3	3	3	3	3	3	3	3	3
Total acres managed	119,301	119,307	119,239	119,261	118,754	119,185	119,257	119,257	119,257
Conservation areas	1	1	1	1	1	1	1	1	1
Stadium District									
Major league baseball field	1	1	1	1	1	1	1	1	1

(1) The number of Facilities Management owned buildings decreased significantly from fiscal year 2006 as various buildings were transferred from Facilities Management to the respective County department.
(2) Data was adjusted in fiscal year 2007.

Source: Various County Agencies.

Note: Indicators for Education is not available.

MARICOPA COUNTY

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ARIZONA

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A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

Maricopa County

Year Ended June 30, 2010

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.

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Maricopa County
Single Audit Reporting Package
Year Ended June 30, 2010

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Comprehensive Annual Financial Report

Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Auditors' Report on Compliance with Requirements That Could Have a Direct and Material Effect on Each Major Program and on Internal Control over Compliance in Accordance with OMB Circular A-133

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

Compliance

We have audited Maricopa County's compliance with the types of compliance requirements described in the U.S. Office of Management and Budget (OMB) *Circular A-133 Compliance Supplement* that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010, except for that portion of the federal programs administered by the Housing Authority of Maricopa County (Authority). The Authority was audited by other auditors whose report has been furnished to us, and our opinion, insofar as it relates to the compliance of the Authority with the types of compliance requirements described in the *OMB Circular A-133 Compliance Supplement*, is based solely on the report of the other auditors. The County's major federal programs are identified in the Summary of Auditors' Results section of the accompanying Schedule of Findings and Questioned Costs. Compliance with the requirements of laws, regulations, contracts, and grants applicable to each of its major federal programs is the responsibility of the County's management. Our responsibility is to express an opinion on the County's compliance based on our audit and the report of the other auditors.

Maricopa County's basic financial statements include the operations of the Maricopa County Accommodation Schools, which expended $1,064,431 in federal awards that are not included in the County's Schedule of Expenditures of Federal Awards for the year then ended June 30, 2010. Our audit, described below, did not include the operations of the Maricopa County Accommodation Schools because the Accommodation School engaged other auditors to perform an audit in accordance with OMB Circular A-133.

We conducted our audit of compliance in accordance with U.S. generally accepted auditing standards; the standards applicable to financial audits contained in *Government Auditing Standards*, issued by the Comptroller General of the United States; and OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Those standards and OMB Circular A-133 require that we plan and perform the audit to obtain reasonable assurance about whether noncompliance with the types of compliance requirements referred to above that could have a direct and material effect on a major federal program occurred. An audit includes examining, on a test basis, evidence about the County's compliance with those requirements and performing such other procedures as we considered necessary in the circumstances. We believe that our audit and the report of the other auditors provide a reasonable basis for our opinion. Our audit does not provide a legal determination of the County's compliance with those requirements.

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As described in the following table, the County did not comply with certain requirements that are applicable to the following major federal programs. Compliance with such requirements is necessary, in our opinion, for the County to comply with the requirements applicable to those programs.

Program Title (CFDA Number)	Compliance Requirement	Finding Number
Special Supplemental Nutrition Program for Women, Infants, and Children (10.557)	Davis-Bacon Act, and Procurement and Suspension and Debarment	10-101
CDBG—Entitlement Grants Cluster (14.218 and 14.253)	Reporting	10-103
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories (16.803)	Procurement and Suspension and Debarment	10-104

In our opinion, based on our audit and the report of the other auditors, except for the noncompliance described in the preceding table, Maricopa County complied, in all material respects, with the compliance requirements referred to above that could have a direct and material effect on each of its major federal programs for the year ended June 30, 2010. The results of our auditing procedures and the report of the other auditors also disclosed other instances of noncompliance with those requirements that are required to be reported in accordance with OMB Circular A-133, and that are described in the accompanying Schedule of Findings and Questioned Costs as items 10-102, 10-105, 10-108, 10-110, 10-111, 10-112, 10-113, 10-114, and 10-115.

Internal Control over Compliance

The County's management is responsible for establishing and maintaining effective internal control over compliance with the requirements of laws, regulations, contracts, and grants applicable to federal programs. In planning and performing our audit, we considered the County's internal control over compliance with the requirements that could have a direct and material effect on a major federal program to determine the auditing procedures for the purpose of expressing our opinion on compliance and to test and report on internal control over compliance in accordance with OMB Circular A-133, but not for the purpose of expressing an opinion on the effectiveness of internal control over compliance. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over compliance.

Our consideration of internal control over compliance was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over compliance that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as discussed below, we and the report of the other auditors identified certain deficiencies in internal control over compliance that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

A deficiency in internal control over compliance exists when the design or operation of a control over compliance does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, noncompliance with a type of compliance requirement of a federal program on a timely basis. A material weakness in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance, such that there is reasonable possibility that material noncompliance with a type of compliance requirement of a federal program will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 10-101, 10-102, 10-103, 10-104, 10-106, 10-107, 10-109, 10-110, and 10-111 to be material weaknesses.

A significant deficiency in internal control over compliance is a deficiency, or a combination of deficiencies, in internal control over compliance with a type of compliance requirement of a federal program that is less severe than a material weakness in internal control over compliance, yet important enough to merit attention by those charged with governance. We consider the deficiencies in internal control over compliance described in the accompanying Schedule of Findings and Questioned Costs as items 10-104, 10-105, 10-108, 10-112, 10-113, 10-114, and 10-115 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2010, and have issued our report thereon dated December 20, 2010. Our report was modified to include a reference to our reliance on other auditors. Our audit was performed for the purpose of forming our opinions on the financial statements that collectively comprise the County's basic financial statements. The accompanying Schedule of Expenditures of Federal Awards is presented for purposes of additional analysis as required by OMB Circular A-133 and is not a required part of the basic financial statements. Such information has been subjected to the auditing procedures applied by us and the other auditors in the audit of the basic financial statements and, in our opinion, based on our audit and the report of the other auditors, is fairly stated in all material respects in relation to the basic financial statements taken as a whole.

Maricopa County's responses to the findings identified in our audit are presented on pages 39 through 45. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, others within the County, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Jay Zsorey, CPA
Financial Audit Director

March 30, 2011, except for the
Schedule of Expenditures of
Federal Awards, for which the
date is December 20, 2010

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Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Office of National Drug Control Policy			
High Intensity Drug Trafficking Areas	07.06PSAP501Z		$ 28,999
High Intensity Drug Trafficking Areas	07.17PSAP005Z		5,505
High Intensity Drug Trafficking Areas, passed through the Arizona Criminal Justice Commission	07.17PSAP501Z	HT17-07-1113, HT17-07-2512	29,930
High Intensity Drug Trafficking Areas	07.18PSAP005Z		1,986
High Intensity Drug Trafficking Areas, passed through the Arizona Criminal Justice Commission	07.18PSAP501Z	HT18-08-0711, HT18-08-0911, HT18-08-1113, HT18-08-1210	84,188
High Intensity Drug Trafficking Areas	07.G09SA0005A		575,466
High Intensity Drug Trafficking Areas	07.G10SA0005A		31,576
Total U.S. Office of National Drug Control Policy			757,650
U.S. Department of Agriculture			
Child Nutrition Cluster:			
School Breakfast Program, passed through the Arizona Department of Education	10.553	ED09-0001	175,427
National School Lunch Program, passed through the Arizona Department of Education	10.555	ED09-0001	286,433
Total Child Nutrition Cluster			461,860
Special Supplemental Nutrition Program for Women, Infants, and Children, passed through the Arizona Department of Health Services	10.557	HG861080, HG961186, HG050026	12,330,396
Child and Adult Care Food Program, passed through the Arizona Department of Education	10.558	KR02-1170-ALS	255,205
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, passed through the Arizona Department of Health Services	10.561	HG861075, HI050071	219,020
Schools and Roads—Grants to States, passed through the Arizona State Treasurer	10.665	None	527,890
Solid Waste Management Grants	10.762		65,462
Cooperative Law Enforcement Agreement	10.06-LE-11031200-003		34,474
Cooperative Law Enforcement Agreement	10.10-LE-11031200-002		74,288
White Tanks No. 3 FRS Rehabilitation Project Phase II	10.68-9457-9-478		1,389,750
Total U.S. Department of Agriculture			15,358,345
U.S. Department of Housing and Urban Development			
CDBG—Entitlement Grants Cluster:			
Community Development Block Grants/Entitlement Grants	14.218		7,290,310

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
ARRA—Community Development Block Grant ARRA Entitlement Grants (CDBG-R)—(Recovery Act Funded)	14.253		$ 464,018
Total CDBG—Entitlement Grants Cluster			7,754,328
Emergency Shelter Grants Program	14.231		91,071
HOME Investment Partnerships Program	14.239		3,709,371
ARRA—Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257		113,297
Public and Indian Housing	14.850		2,892,228
Resident Opportunity and Supportive Services—Service Coordinators	14.870		60,849
Section 8 Housing Choice Vouchers	14.871		14,015,637
CFP Cluster:			
Public Housing Capital Fund (CFP)	14.872		631,911
ARRA—Public Housing Capital Fund Stimulus (Formula) Recovery Act Funded	14.885		1,443,669
Total CFP Cluster			2,075,580
Lead-Based Paint Hazard Control in Privately-Owned Housing, passed through the City of Phoenix	14.900	125739	17,200
ARRA—Lead-Based Paint Hazard Control in Privately-Owned Housing, passed through the City of Phoenix	14.900	1126719	76,942
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			94,142
Total U.S. Department of Housing and Urban Development			30,806,503
U.S. Department of the Interior			
Payments in Lieu of Taxes	15.226		2,652,085
Distribution of Receipts to State and Local Governments, passed through the Arizona State Treasurer	15.227	None	9,304
National Fire Plan—Wildland Urban Interface Community Fire Assistance, passed through the Wickenburg Fire Department	15.228	L08AC13026	20,000
Challenge Cost Share	15.238		17,021
Total U.S. Department of the Interior			2,698,410
U.S. Department of Justice			
Juvenile Accountability Block Grants, passed through the Arizona Governor's Office for Children, Youth and Families	16.523	JB-CSG-08-9273-05, JB-CSG-09-0273-04	212,481
Juvenile Justice and Delinquency Prevention—Allocation to States, passed through the Arizona Governor's Office for Children, Youth and Families	16.540	J2-CSG-07-8182-12, J2-CSG-08-8182-12, J5-CSG-08-8182-00	132,229

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
National Criminal History Improvement Program (NCHIP), passed through the Arizona Criminal Justice Commission	16.554	NCP09-10-116	$ 266,248
National Institute of Justice Research, Evaluation, and Development Project Grants, passed through the Arizona Department of Public Safety	16.560	2008-154	1,830
National Institute of Justice Research, Evaluation, and Development Project Grants, passed through the Arizona Criminal Justice Commission	16.560	IDM-10-001	29,934
Total National Institute of Justice Research, Evaluation, and Development Project Grants			31,764
Crime Victim Assistance, passed through the Arizona Department of Public Safety	16.575	2009-VA-GX-0060	50,144
Crime Victim Compensation, passed through the Arizona Criminal Justice Commission	16.576	VC-09-056	391,362
ARRA—Crime Victim Compensation, passed through the Arizona Criminal Justice Commission	16.576	VC-10-056	278,493
Total Crime Victim Compensation			669,855
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580		175,912
Crime Victim Assistance/Discretionary Grants, passed through the National Association of VOCA Assistance Administrators	16.582	10-138	5,000
Residential Substance Abuse Treatment for State Prisoners, passed through the Arizona Criminal Justice Commission	16.593	RSAT-09-004, RSAT-10-001	42,966
Community Capacity Development Office, passed through the City of Phoenix	16.595	124974, 124978	7,940
Bulletproof Vest Partnership Program	16.607		71,657
Project Safe Neighborhoods, passed through the Arizona Criminal Justice Commission	16.609	PSN-09-009	32,364
Public Safety Partnership and Community Policing Grants	16.710		198,934
Enforcing Underage Drinking Laws Program, passed through the Arizona Governor's Office of Highway Safety	16.727	2010-OJJDP-003	17,500
Edward Byrne Memorial Justice Assistance Grant Program	16.738		2,220,143
Edward Byrne Memorial Justice Assistance Grant Program, passed through the Arizona Criminal Justice Commission	16.738	DC-09-027	25,832
Total Edward Byrne Memorial Justice Assistance Grant Program			2,245,975
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		95,000
Paul Coverdell Forensic Sciences Improvement Grant Program, passed through the Arizona Criminal Justice Commission	16.742	CV-09-003, CV-10-002	26,742
Total Paul Coverdell Forensic Sciences Improvement Grant Program			121,742

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Anti-Gang Initiative, passed through the Arizona Criminal Justice Commission	16.744	ANTI-GANG-09-001	$ 85,764
Southwest Border Prosecution Initiative Program	16.755		700,742
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, passed through the Arizona Criminal Justice Commission	16.803	DC-10-021, DC-10-033	2,927,129
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804		9,614,785
ARRA—Recovery Act—Edward Byrne Memorial Competitive Grant Program	16.808		469,184
ARRA—Recovery Act—State and Local Law Enforcement Assistance Program: Combating Criminal Narcotics Activity Stemming from the Southern Border of the United States Competitive Grant Program	16.809		254,780
U.S. Marshals Service District Fugitive Apprehension Task Force	16.09-08-0682		14,969
U.S. Marshals Service District Fugitive Apprehension Task Force	16.09-08-0835		17,831
Financial Crimes/Mortgage Fraud Task Force	16.290-PX-C81654		16,847
ITOS I Joint Terrorism Task Force	16.415-PX-A54566-S/LMOU		17,013
Joint Terrorism Task Force	16.66F-PX-A54566-S/LMOU		15,075
Desert Hawk Violent Crime Task Force	16.88A-PX-46088		39,854
Federal Equitable Sharing Agreement	16.AZ0070000		555,406
Organized Crime Drug Enforcement Task Forces	16.SWAZ0442		15,721
Arizona Wanted	16.unknown		5,305
DEA Task Force	16.unknown		7,675
Total U.S. Department of Justice			19,040,791
U.S. Department of Labor			
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	DE081290001, DE101047, DE070298001	1,859,313
ARRA—WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	DE091201001	1,217,745
Total WIA Adult Program			3,077,058
WIA Youth Activities, passed through the Arizona Department of Economic Security	17.259	DE081290001, DE101047, E5706007, DE070298001	2,602,847

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
ARRA—WIA Youth Activities, passed through the Arizona Department of Economic Security	17.259	DE091201001	$ 1,754,946
Total WIA Youth Activities			4,357,793
WIA Dislocated Workers, passed through the Arizona Department of Economic Security	17.260	DE081290001, DE101047001	2,227,265
ARRA—WIA Dislocated Workers, passed through the Arizona Department of Economic Security	17.260	DE091201001	2,228,369
Total WIA Dislocated Workers			4,455,634
Total WIA Cluster			11,890,485
Incentive Grants—WIA Section 503, passed through the Arizona Department of Economic Security	17.267	DE091093-01	11,537
Total U.S. Department of Labor			11,902,022
U.S. Department of Transportation			
Highway Planning and Construction, passed through the Arizona Department of Transportation	20.205	CM-MMA-0(204)X, CM-MMA (043)A, CM-MMA (046)A, CM-MMA (047)A, ER-MMA-0(203), JPA 09-002M, JPA 10-006T, JPA 03-122, ITS 999-M(001)	5,238,293
ARRA—Highway Planning and Construction, passed through the Arizona Department of Transportation	20.205	ARRA-MMA-0(201)A	552,384
Highway Planning and Construction, passed through the Maricopa Association of Governments	20.205	C-85-10-013-3-00, C-85-10-027-G-00, 262, 412	968,411
Total Highway Planning and Construction			6,759,088
Highway Safety Cluster:			
State and Community Highway Safety, passed through the Arizona Governor's Office of Highway Safety	20.600	2008-PT-014, 2009-OP-001, 2010-AI-006, 2010-AI-007, 2010-PT-020, 2010-PT-021	167,922
Alcohol Impaired Driving Countermeasures Incentive Grants I, passed through the Arizona Governor's Office of Highway Safety	20.601	2008-410-028, 2008-410-047, 2010-410-029, 2010-410-030, 2010-410-047	199,134
Total Highway Safety Cluster			367,056
National Highway Traffic Safety Administration (NHTSA) Discretionary Safety Grants, passed through the Arizona Governor's Office of Highway Safety	20.614	2009-NG-009	16,466

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Interagency Hazardous Materials Public Sector Training and Planning Grants, passed through the Arizona Emergency Response Commission	20.703	HM-HMP-0044-09-01-00	$ 1,376
Total U.S. Department of Transportation			7,143,986
U.S. Environmental Protection Agency			
Air Pollution Control Program Support	66.001		1,018,005
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		94,052
Total U.S. Environmental Protection Agency			1,112,057
U.S. Department of Energy			
Weatherization Assistance for Low-Income Persons, passed through the Arizona Department of Commerce	81.042	C051-09-03	131,555
ARRA—Weatherization Assistance for Low-Income Persons, passed through the Arizona Department of Commerce	81.042	C037-09-03	2,600,655
Total Weatherization Assistance for Low-Income Persons			2,732,210
ARRA—Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128		523,548
Total U.S. Department of Energy			3,255,758
U.S. Department of Education			
Adult Education—Basic Grants to States, passed through the Arizona Department of Education	84.002	10FAEABE-070694-01A, 10FAEAEF-070694-02A	251,791
Special Education—Grants to States, passed through the Arizona Department of Education	84.027	09FESSCG-970692-02A, 10FESSCG-070692-02A, 10FESCBG-070692-01A	60,969
Safe and Drug-Free Schools and Communities—State Grants, passed through the Arizona Department of Education	84.186	09FSDIVB-960738-02A, 10FSDIVB-060738-02A	13,318
Education Technology State Grants, passed through Pima County	84.318	09FETSTP-960950-09A, 10FETSTP-060950-04A	163,411
English Language Acquisition Grants, passed through the Arizona Department of Education	84.365	09FACENG-970696-04A, 10FACENG-070696-02A	121,518
Improving Teacher Quality State Grants, passed through the Arizona Department of Education	84.367	09FAAAZE-970696-02A, 10FAAAZE-070696-03A	78,213
Total U.S. Department of Education			689,220

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Health and Human Services			
Special Programs for the Aging—Title III, Part B—Grants for Supportive Services and Senior Centers, passed through Area Agency on Aging	93.044	2009-30-MCH	$ 324,098
Public Health Emergency Preparedness, passed through the Arizona Department of Health Services	93.069	HG754199	6,725,001
Project Grants and Cooperative Agreements for Tuberculosis Control Programs, passed through the Arizona Department of Health Services	93.116	HG852310	260,941
Consolidated Health Centers (Health Care for the Homeless)	93.224		2,471,817
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243		105,381
Immunization Cluster:			
Immunization Grants, passed through the Arizona Department of Health Services	93.268	HG352193, HG854288	1,795,083
ARRA—Immunization, passed through the Arizona Department of Health Services	93.712	HG854288	183,049
Total Immunization Cluster			1,978,132
Substance Abuse and Mental Health Services—Access to Recovery, passed through the Arizona Governor's Office for Children, Youth and Families	93.275	AR-GSA-09-9273-02	543,496
Drug Abuse and Addiction Research Programs, passed through Arizona State University	93.279	09-031, 10-315	20,944
Centers for Disease Control and Prevention—Investigations and Technical Assistance	93.283		35,794
Centers for Disease Control and Prevention—Investigations and Technical Assistance, passed through the Arizona Department of Health Services	93.283	HQ953297	35,476
Total Centers for Disease Control and Prevention—Investigations and Technical Assistance			71,270
Promoting Safe and Stable Families, passed through the Child and Family Resources, Inc.	93.556	4375068	6,692
Temporary Assistance for Needy Families, passed through the Arizona Department of Economic Security	93.558	E6306005	448,369
Child Support Enforcement, passed through the Arizona Department of Economic Security	93.563	G 02-04-AZ-4004, G 04-04-AZ-4004	2,088,123
Low-Income Home Energy Assistance, passed through the Arizona Department of Economic Security	93.568	E6306005	2,732,899
Low-Income Home Energy Assistance, passed through the Arizona Department of Commerce	93.568	C052-09-03	542,310
Total Low-Income Home Energy Assistance			3,275,209

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
CSBG Cluster:			
Community Services Block Grant, passed through the Arizona Department of Economic Security	93.569	E6306005, DE111071001	$ 567,605
ARRA—Community Services Block Grant, passed through the Arizona Department of Economic Security	93.710	E6306005	1,009,463
Total CSBG Cluster			1,577,068
Refugee and Entrant Assistance—Discretionary Grants, passed through the Arizona Department of Economic Security	93.576	E6305001, DE101038001	2,261,072
Head Start Cluster:			
Head Start	93.600		19,677,727
ARRA—Head Start	93.708		1,494,520
ARRA—Early Head Start	93.709		755,589
Total Head Start Cluster			21,927,836
Voting Access for Individuals with Disabilities—Grants to States, passed through the Arizona Secretary of State	93.617	HHS-2006-ACF-ADD-VOTE-0135	559,943
Social Services Block Grant, passed through Area Agency on Aging	93.667	2009-30-MCH	147,317
ARRA—Grants to Health Center Programs	93.703		188,489
National Bioterrorism Hospital Preparedness Program, passed through the Arizona Department of Health Services	93.889	HG754199	8,832
HIV Emergency Relief Project Grants	93.914		8,116,477
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs, passed through the Arizona Department of Health Services	93.919	HG761266	275,021
Healthy Start Initiative	93.926		471,976
HIV Prevention Activities—Health Department Based, passed through the Arizona Department of Health Services	93.940	HG652198	495,902
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance, passed through the Arizona Department of Health Services	93.944	HG652198	150,111
Preventive Health Services—Sexually Transmitted Diseases Control Grants, passed through the Arizona Department of Health Services	93.977	HG854317, HG854321	486,206
Preventive Health and Health Services Block Grant, passed through the Arizona Department of Health Services	93.991	HG854371	133,952
Maternal and Child Health Services Block Grant to the States, passed through the Arizona Department of Health Services	93.994	HG754060, HG861344, HP961245	1,013,174
Total U.S. Department of Health and Human Services			56,132,849

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Homeland Security			
Pre-Disaster Mitigation (PDM) Competitive Grants (2004), passed through the Arizona Department of Emergency Management	97.017	PDMC-PL-09-AZ-2008-02	$ 25,000
Emergency Management Performance Grants, passed through the Arizona Department of Emergency and Military Affairs	97.042	None	453,568
Cooperating Technical Partners	97.045		547,626
Homeland Security Grant Program, passed through the Arizona Department of Emergency and Military Affairs	97.067	2007-GE-T7-0006, 222207-12	2,552
Homeland Security Grant Program, passed through the Arizona Department of Homeland Security	97.067	333201-02, 333201-03, 333212-01, 333212-02 333212-04, 333212-05, 333803-03, 444201-01, 444207-01, 444817-01, 444817-02, 444817-03, 444817-04, 444817-05, 444817-06, 444817-07, 555200-01, 555200-02, 555208-01, 555208-03, 555811-01, 555811-02, 555811-03	601,696
Total Homeland Security Grant Program			604,248
Buffer Zone Protection Program (BZPP), passed through the Arizona Department of Homeland Security	97.078	444207-02, 444207-03, 444207-04	304,772
Homeland Security Biowatch Program	97.091		402,789
Disaster Housing Assistance Grant	97.109		3,128
Total U.S. Department of Homeland Security			2,341,131
Total Expenditures of Federal Awards			$ 151,238,722

See accompanying notes to schedule.

Maricopa County
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Note 1 – Basis of Accounting

The accompanying Schedule of Expenditures of Federal Awards includes the federal grant activity of Maricopa County and is presented on the modified accrual basis of accounting, except for the following programs: Schools and Roads—Grants to States (10.665), Payments in Lieu of Taxes (15.226), and Distribution of Receipts to State and Local Governments (15.227). For these programs, revenues received during the fiscal year are considered earned and are reported as expenditures. The information in this schedule is presented in accordance with the requirements of OMB Circular A-133, *Audits of States, Local Governments, and Non-Profit Organizations.* Therefore, some amounts presented in this schedule may differ from amounts presented in, or used in the preparation of, the financial statements.

The amounts included on the schedule of $5,376 for the School Breakfast Program (10.553), $8,779 for the National School Lunch Program (10.555), and $50,574 for the Preventive Health Services—Sexually Transmitted Diseases Control Grants program (93.977) represent the value of noncash assistance expended for each of the federal programs.

Note 2 – Catalog of Federal Domestic Assistance (CFDA) Number

The program titles and CFDA numbers were obtained from the federal or pass-through grantor or the 2010 *Catalog of Federal Domestic Assistance*. When no CFDA number had been assigned to a program, the two-digit federal agency identifier, a period, and the federal contract number were used. When there was no federal contract number, the two-digit agency identifier, and the word "unknown" were used.

Note 3 – Subrecipients

From the federal expenditures presented in the schedule, the County awarded the following to subrecipients:

Program Title	CFDA Number	Amount
Community Development Block Grants/Entitlement Grants	14.218	$1,432,259
Emergency Shelter Grants Program	14.231	81,000
HOME Investment Partnerships Program	14.239	3,527,622
ARRA—Community Development Block Grant ARRA Entitlement Grants (CDBG-R)—(Recovery Act Funded)	14.253	458,135
ARRA—Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257	113,297
Edward Byrne Memorial State and Local Law Enforcement Assistance Discretionary Grants Program	16.580	31,427

Maricopa County
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2010

Program Title	CFDA Number	Amount
Public Safety Partnership and Community Policing Grants	16.710	$ 198,934
Edward Byrne Memorial Justice Assistance Grant Program	16.738	2,087,836
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories	16.803	163,422
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	9,071,918
WIA Youth Activities	17.259	1,962,812
ARRA—WIA Youth Activities	17.259	1,744,180
Highway Planning and Construction	20.205	345,667
Weatherization Assistance for Low-Income Persons	81.042	128,546
ARRA—Weatherization Assistance for Low-Income Persons	81.042	2,288,775
ARRA—Energy Efficiency and Conservation Block Grant Program (EECBG)	81.128	294,447
Consolidated Health Centers (Health Care for the Homeless)	93.224	133,762
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243	79,733
Immunization Grants	93.268	209,082
Centers for Disease Control and Prevention—Investigations and Technical Assistance	93.283	35,794
Low-Income Home Energy Assistance	93.568	852,885
Community Services Block Grant	93.569	57,135
Head Start	93.600	7,318,885
ARRA—Head Start	93.708	683,779
ARRA—Early Head Start	93.709	226,389
ARRA—Community Services Block Grant	93.710	1,009,463
HIV Emergency Relief Project Grants	93.914	6,260,884
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	142,960
Maternal and Child Health Services Block Grant to the States	93.994	208,350
Homeland Security Grant Program	93.067	43,199
Total Awards to Subrecipients		$41,192,577

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Maricopa County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified	
	Yes	No
Internal control over financial reporting:		
Material weaknesses identified?	X	
Significant deficiencies identified?	X	
Noncompliance material to the financial statements noted?		X

Federal Awards

Internal control over major programs:		
Material weaknesses identified?	X	
Significant deficiencies identified?	X	

Type of auditors' report issued on compliance for major programs:
Unqualified for all major programs except for the Special Supplemental Nutrition Program for Women, Infants, and Children; the CDBG—Entitlement Grants Cluster; and the ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories, which were qualified.

Any audit findings disclosed that are required to be reported in accordance with Circular A-133 (section .510[a])?	X	

Identification of major programs:

CFDA Number	Name of Federal Program or Cluster
10.557	Special Supplemental Nutrition Program for Women, Infants, and Children
14.218, 14.253	CDBG—Entitlement Grants Cluster
14.850	Public and Indian Housing
14.871	Section 8 Housing Choice Vouchers
14.872, 14.885	CFP Cluster
16.803	ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories

Maricopa County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

CFDA Number	Name of Federal Program or Cluster
16.804	ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government
17.258, 17.259, 17.260	WIA Cluster
20.205	Highway Planning and Construction
81.042	Weatherization Assistance for Low-Income Persons
93.600, 93.708, 93.709	Head Start Cluster
93.914	HIV Emergency Relief Project Grants

Dollar threshold used to distinguish between Type A and Type B programs: $3,000,000

	Yes	No
Auditee qualified as low-risk auditee?	___	X

Other Matters

Auditee's Summary Schedule of Prior Audit Findings required to be reported in accordance with Circular A-133 (section .315[b])?	X	___

Maricopa County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2010

Financial Statement Findings

Financial statement findings were reported in the separately issued Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*.

Federal Award Findings and Questioned Costs

10-101
CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
U.S. Department of Agriculture
Passed through the Arizona Department of Health Services
Award Period/Award Numbers: October 1, 2007 through September 30, 2012, HG861080
October 1, 2008 through September 30, 2013, HG961186
October 1, 2009 through September 30, 2010, HG050026
Davis-Bacon Act and Procurement and Suspension and Debarment
Questioned Cost: Unknown

Criteria: According to the Davis-Bacon Act, as set forth in 29 Code of Federal Regulations (CFR) §5, the County must require all contractors and subcontractors who are awarded more than $2,000 in federal monies for construction and minor remodeling projects to pay wages at least equal to rates prevailing for similar projects in the area, as determined by the U.S. Secretary of Labor.

According to federal procurement requirements as set forth in 7 CFR §3016.36, the County should use an approved procurement method to purchase construction services, not impose local geographical preferences in the evaluation of vendors, and include the required contract provisions.

Condition and context: The County's Public Health Department spent $12.3 million in program monies during the year, $873,614 of which was spent to construct a new WIC clinic. The County was required to comply with Davis-Bacon Act requirements according to correspondence received by the auditors from the federal grantor; however, it did not ensure that the contractors and subcontractors working on this construction project were paid at prevailing wage rates. In addition, the County procured the vendor for constructing the new clinic without ensuring the contract met the federal requirements. Only one such construction contract was entered into during the year for this program.

Effect: The County was in noncompliance with 29 CFR §5 and 7 CFR §3016.36. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. This finding is a material weakness in internal control and material noncompliance with the program's Davis-Bacon Act and procurement and suspension and debarment requirements.

Cause: The County believed that the Davis-Bacon Act requirements were not applicable to the program. Further, federal guidelines were not followed for procurement because there was a lack of communication within the County to inform the appropriate people that this project included federal monies.

Recommendation: To help ensure that the County complies with the Davis-Bacon Act requirements, it should require contractors and subcontractors who are awarded federal monies exceeding $2,000 to pay employees the prevailing wage rates established by the U.S. Department of Labor. To accomplish this, the County should include the prevailing wage rate contract clauses defined in 29 CFR §5 and request and review contractors' and subcontractors' payroll certification reports to verify that prevailing wages were paid. If the County determines that the contractors or subcontractors did not pay prevailing wages or if the County does not receive payroll certification reports, it should withhold payment until the requirements are met.

To help ensure that the County complies with the procurement requirements, the Public Health department should make the procurement department aware of all funding requirements, so that it can comply with them and add all of the required contract clauses.

10-102
CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
U.S. Department of Agriculture
Passed through the Arizona Department of Health Services
Award Period/Award Numbers: October 1, 2007 through September 30, 2012, HG861080
October 1, 2008 through September 30, 2013, HG961186
October 1, 2009 through September 30, 2010, HG050026
CFDA No.: 20.205 Highway Planning and Construction,
20.205 ARRA—Highway Planning and Construction
U.S. Department of Transportation
Passed through the Arizona Department of Transportation and the Maricopa Association of Governments
Award Period/Award Numbers: June 24, 2004 through indefinite, JPA 03-122
August 22, 2005 through indefinite, CM-MMA (043)A
March 20, 2007 through indefinite, CM-MMA (047)A
September 8, 2008 through indefinite, CM-MMA-0(204)X
October 1, 2008 through September 30, 2009, 262
December 30, 2008 through December 30, 2010, JPA 09-002M
July 1, 2009 through September 30, 2011, ARRA-MMA-0(201)A
September 3, 2009 through indefinite, ITS 999-M(001)
October 1, 2009 through September 30, 2010, 412
November 19, 2009 through November 19, 2011, JPA 10-006T
December 10, 2009 through December 10, 2010, C-85-10-013-3-00
March 4, 2010 through September 30, 2010, C-85-10-027-G-00
No award period, CM-MMA (046)A
No award period, ER-MMA-0(203)
Procurement and Suspension and Debarment
Questioned Cost: None

Criteria: In accordance with 7 CFR §3017.300 and 2 CFR §180.300, when a nonfederal entity enters into a procurement transaction that is expected to equal or exceed $25,000 or makes a subaward to a subrecipient regardless of award amount, the nonfederal entity must verify that the entity is not suspended

or debarred or otherwise excluded. This verification may be accomplished by checking the *Excluded Parties List System (EPLS)* maintained by the General Services Administration (GSA), obtaining a certification from the vendor or subrecipient, or adding a clause or condition to the contract. Further, 7 CFR §3016.35 and 49 CFR §18.35 states that grantees and subgrantees must not make any award to or contract with any party that is debarred or suspended or is otherwise excluded from or ineligible for participation in federal assistance programs.

Condition and context: The County's Department of Public Health and Department of Transportation did not establish adequate procedures to verify that vendors providing goods and services paid with federal monies had not been suspended or debarred, or otherwise excluded, from federal contracts. Specifically, auditors noted instances of noncompliance with this requirement for all five vendors tested for the WIC program and three of four vendors tested for the Highway Planning and Construction program. Auditors performed additional procedures and expanded test work to select all vendors for the WIC and the Highway Planning and Construction programs and did not note any questioned costs as a result of this finding since no payments were made to suspended or debarred vendors. Further, this finding did not affect any ARRA—Highway Planning and Construction monies since the Department included a clause in that contract.

Effect: Payments could be made to suspended or debarred vendors. This finding is a material weakness in internal control over compliance and noncompliance with the WIC and Highway Planning and Construction programs' procurement and suspension and debarment requirement. This finding has the potential to affect other federal programs the County administers.

Cause: The departments did not have training on this compliance requirement, and there was a lack of communication between county administration and the various departments.

Recommendation: The departments should establish procedures to document their determinations that vendors being paid over $25,000 in federal monies have not been suspended or debarred from doing business with governmental entities. This verification may be accomplished by checking the *EPLS* maintained by the GSA, obtaining vendor certifications, or adding clauses or conditions to the contracts. In addition, the departments should review all contracts that were entered into prior to the County's including a clause in the contract regarding suspension and debarment and make sure that the vendors were not suspended or debarred.

This finding is similar to a prior-year finding.

10-103
CDBG—Entitlement Grants Cluster
CFDA No.: 14.218 Community Development Block Grants/Entitlement Grants
14.253 ARRA—Community Development Block Grant ARRA Entitlement Grants (CDBG-R)—(Recovery Act Funded)
U.S. Department of Housing and Urban Development
Award Period/Award Numbers: March 19, 2009 through March 19, 2013, B-08-04-0501
June 4, 2009 through September 30, 2012, B-09-UY-04-0501
July 1, 2009 through June 30, 2010, B-09-UC-04-0501
Reporting
Questioned Cost: None

Criteria: According to the Guidelines for Preparing Consolidated Plan and Performance and Evaluation Report Submissions for Local Jurisdictions, the County's Department of Human Services is required to submit an updated CDBG Financial Summary Report (C04PR26) and must provide the CDBG Activity Summary Report (C04PR03) to citizens in order to satisfy annual performance report requirements for its Consolidated Plan as required by 24 CFR §91.520. In addition, a supervisor should review all reports to help ensure the data reported is accurate and complete before the Department submits the reports.

Condition and context: The Department used the Integrated Disbursement and Information System (IDIS) to prepare the activity summary and financial summary reports. However, the Department did not accurately prepare and review these reports. As a result, auditors noted the following errors:

- On the activity summary report, the amount drawn did not agree to the Department's accounting records for 9 of 16 activities reported, and one activity that had $196,707 drawn during the program year was excluded.

- The financial summary report contained numerous discrepancies. For example, required data elements, such as the unexpended CDGB monies at the end of the previous program year and the low/moderate benefit for multi-year certifications, were not included in the report. In addition, supporting documentation was not maintained to support the adjustments to the administrative costs, the adjustment made to compute total expenditures was inaccurate, and totals were not calculated accurately.

In addition, the activity summary report was not made available to citizens for its CDBG-funded activities. Further, while performing other reporting test work, auditors noted that there was no documentary evidence that the annual Section 3 Summary report was reviewed before it was submitted. This finding did not affect the ARRA program.

Effect: The federal grantor may be relying on inaccurate financial data. This finding is a material weakness in internal control over compliance and material noncompliance with the Cluster's reporting requirements.

Cause: Improperly designed procedures were in place for processing drawdown requests near the start of the new plan year, which affected the activity summary report and procedures were not followed for ensuring that correct financial data was reported on the financial summary report. In addition, the activity summary report for the CDBG-funded activities was inadvertently excluded from the program year 2009 Consolidated Plan Annual Performance Report and not made available to citizens through other means.

Recommendation: To help ensure that the correct program year expenditures are reported, employees should select the prior year option when drawing down monies, if the expenditures pertain to the prior award period. In addition, a supervisor should perform and document his review of reports for accuracy and completeness and ensure the citizens are provided with the reports needed to satisfy annual performance report requirements for the Consolidated Plan under 24 CFR §91.520.

10-104
CFDA No.: 16.803 ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
U.S. Department of Justice
Passed through the Arizona Criminal Justice Commission
Award Period/Award Numbers: July 1, 2009 through June 30, 2011, DC-10-021 and DC-10-033
Activities Allowed or Unallowed, Allowable Costs/Cost Principles, and Procurement and Suspension and Debarment
Questioned Cost: Unknown

Criteria: OMB Circular A-133, §.310, requires that the Schedule of Expenditures of Federal Awards (SEFA) present the total federal awards expended for each federal program. Further, the County should ensure that federal monies are expended on allowable activities and allowable costs. Additionally, in accordance with 28 CFR §66.36 (b)(9), the County should maintain records sufficient to detail the significant history of a procurement. Lastly, in accordance with 2 CFR §180.300, the County must verify when entering into a procurement transaction that the vendor is not suspended or debarred from doing business with governmental entities before making a purchase that is expected to equal or exceed $25,000 that will be paid with federal monies.

Condition and context: The County reported $2,351,861 of expenditures on the SEFA for this program passed through from the Arizona Criminal Justice Commission (ACJC). Auditors reviewed the financial reports submitted to the ACJC for fiscal year 2010 and determined that the County Attorney's Office reported $575,268 in program income and related expenditures to ACJC; however, these expenditures were not reported on the SEFA. In addition, the County Attorney's Office did not have controls in place to review expenditures made with program income monies to help ensure they were spent on allowable activities and allowable costs. Further, for two out of five procurement transactions tested, the County Attorney's Office did not retain documentation to support the procurement and for four of these transactions it did not retain documentation that the selected vendors were not suspended or debarred from doing business with governmental entities. However, auditors performed additional procedures and determined that these vendors were not suspended or debarred.

Effect: By not properly identifying and accounting for all expenditures related to this program, the County understated its expenditures on the SEFA by $575,268, or approximately 24 percent, for this program. The County adjusted its SEFA for this understatement. Further, the County Attorney's Office may not have received the best price for goods and services if procurement was not properly performed. In addition, expenditures could be made for unallowable activities or costs and payments could be made to suspended or debarred vendors. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. This finding is a material weakness in internal control over compliance with the program's activities allowed or unallowed, allowable costs/cost principles, and procurement and suspension and debarment requirements, and material noncompliance with procurement and suspension and debarment requirements. This finding is also a significant deficiency in internal control over compliance and noncompliance with OMB Circular A-133, §.310.

Cause: The County Attorney's Office was not aware that the program income was considered federal monies and, therefore, did not follow the appropriate requirements related to these monies.

Recommendation: The County should implement internal control policies and procedures to help ensure that all expenditures of federal monies are identified and reported on its SEFA. In addition, expenditures of federal monies should be reviewed and approved by a responsible official to help ensure they are spent only for allowable activities and allowable costs. Further, the County Attorney's Office should retain documentation of its procurement transactions and document that vendors being paid over $25,000 in federal monies have not been suspended or debarred from doing business with governmental entities. This verification may be accomplished by checking the excluded parties list system, obtaining a certification from the vendor, or adding a clause or condition to the contract.

10-105
WIA Cluster
CFDA No.: 17.258 WIA Adult Program, 17.258 ARRA—WIA Adult Program
17.259 WIA Youth Activities, 17.259 ARRA—WIA Youth Activities
17.260 WIA Dislocated Workers, 17.260 ARRA—WIA Dislocated Workers
U.S. Department of Labor
Passed through the Arizona Department of Economic Security
Award Period/Award Numbers: April 1, 2006 through June 30, 2009, E5706007
April 1, 2007 through June 30, 2010, DE070298001
April 1, 2008 through June 30, 2011, DE081290001
February 17, 2009 through June 30, 2011, DE091201001
April 1, 2009 through June 30, 2012, DE101047
Cash Management, Earmarking, and Reporting
Questioned Cost: $21,466

Criteria: In accordance with 29 CFR §97.20(b)(1-2,6), accurate, current, and complete disclosure of the financial results of federally-assisted activities must be made in accordance with the grant's financial reporting requirements. Grantees must maintain records that adequately identify the source and application of monies provided for federally-assisted activities and accounting records must be supported by source documentation. In addition, when entities are funded on a reimbursement basis, program costs must be paid for with entity monies before reimbursement is requested from the grantor.

Further, in accordance with 20 CFR §664.320, 30 percent of youth activity monies allocated to a local area under WIA section 128(b)(2)(A) or (b)(3) must be used to provide services to out-of-school youth.

Condition and context: The County's Department of Human Services spent $11,890,485 of WIA Cluster monies during the fiscal year. The Department reported the expenditures monthly to the Arizona Department of Economic Security (DES) and had a procedure in place to review the financial reports prior to submission. However, the Department did not always maintain complete records to help identify monies to be reimbursed or appropriately review the reports prior to submission. Specifically, auditors noted the following errors:

- For 2 of 33 reports tested, disbursements to date did not agree to the September 30, 2009 accounting records by $1,466 and $7,265, resulting in excess cash on hand.
- For 1 of 33 reports tested, revenues recorded in the accounting system exceeded reimbursements reported by $21,466. The Department could not verify what these revenues related to and subsequently transferred these monies out of the Cluster to an indirect cost account.
- For two of six youth reports tested, the out-of-school and in-school youth expenditure line items used for earmarking purposes were not accurately reported and did not agree to supporting documentation. Total expenditures on these reports were reported accurately.

Effect: The Department had an excess cash balance of $8,731 on September 30, 2009. Auditors performed additional work and determined that the excess cash had been spent in October 2009 and any potential interest accrued on the cash balances would be immaterial. In addition, the County could spend $21,466 of federal monies on activities not directly related to the WIA Cluster. Further, there was the potential that the earmarking requirements may not have been met; however, auditors performed additional work and determined that the Department was in compliance with the earmarking requirements for the year ended June 30, 2010. This finding is a significant deficiency in internal control over compliance with the Cluster's cash management, earmarking, and reporting requirements and noncompliance with the Cluster's cash management and reporting requirements.

Cause: The Department's workload increased because of ARRA funding and, consequently, employees were not able to perform a thorough review of reports. Further, it is the Department's practice to transfer expenditures between funding sources to close out prior-period grants; however, the Department transferred expenditures that were previously drawn upon, creating excess cash.

Recommendation: The Department should ensure that supervisors review the reports for mathematical accuracy and compare amounts to supporting documentation. This documentation should also be retained with the report. Further, the Department should seek guidance from the DES on how to resolve the errors noted.

This finding is similar to a prior-year finding.

10-106
CFDA No.: 20.205 Highway Planning and Construction,
20.205 ARRA—Highway Planning and Construction
U.S. Department of Transportation
Passed through the Arizona Department of Transportation and the Maricopa Association of Governments
Award Period/Award Numbers: June 24, 2004 through indefinite, JPA 03-122
August 22, 2005 through indefinite, CM-MMA (043)A
March 20, 2007 through indefinite, CM-MMA (047)A
September 8, 2008 through indefinite, CM-MMA-0(204)X
October 1, 2008 through September 30, 2009, 262
December 30, 2008 through December 30, 2010, JPA 09-002M
July 1, 2009 through September 30, 2011, ARRA-MMA-0(201)A
September 3, 2009 through indefinite, ITS 999-M(001)
October 1, 2009 through September 30, 2010, 412
November 19, 2009 through November 19, 2011, JPA 10-006T
December 10, 2009 through December 10, 2010, C-85-10-013-3-00
March 4, 2010 through September 30, 2010, C-85-10-027-G-00
No award period, CM-MMA (046)A
No award period, ER-MMA-0(203)
Davis-Bacon Act
Questioned Cost: Unknown

Criteria: Under Section 1606 of the American Recovery and Reinvestment Act (ARRA) of 2009, the Davis-Bacon Act applies to all ARRA-funded highway construction projects regardless of location. As set forth in 40 USC 3141 through 3145, the Davis-Bacon Act requires all laborers employed by contractors or subcontractors who are funded with federal monies to be paid prevailing wage rates established by the U.S. Department of Labor. In addition, the Davis-Bacon Act includes a requirement for the contractor or subcontractor to submit weekly, for each week in which any contract work is performed, a copy of the payroll and a statement of compliance.

Condition and context: During fiscal year 2010, the Department of Transportation paid contractors and subcontractors approximately $471,524 over a period of 24 weeks for work performed on an ARRA-funded highway project, award number ARRA-MMA-0(201)A. The Department included standard language in its construction contracts requiring the payment of prevailing wages. However, while gaining an understanding of internal control over the Davis-Bacon Act requirements, auditors determined the Department did not perform a timely review of the certified payrolls submitted by the contractors and subcontractors. Specifically, even though construction work started in October 2009, the Department performed a one-time review of the certified payrolls just prior to completion of the project in March 2010.

Effect: Noncompliance with the Davis-Bacon Act requirements could occur and not be detected in a timely manner. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. This finding is a material weakness in internal control over compliance with the program's Davis-Bacon Act requirements.

Cause: The Department lacked an understanding of the Davis-Bacon Act requirements associated with the ARRA highway project since the project did not relate to a federal highway and there was a lack of communication between the Department and the pass-through grantor.

Recommendation: The Department should establish policies and procedures to review the certified payrolls on a timely basis to ensure the contractors or subcontractors were paying prevailing wage rates.

10-107
CFDA No.: 20.205 Highway Planning and Construction
20.205 ARRA—Highway Planning and Construction
U.S. Department of Transportation
Passed through the Arizona Department of Transportation and the Maricopa Association of Governments
Award Period/Award Numbers: June 24, 2004 through indefinite, JPA 03-122
August 22, 2005 through indefinite, CM-MMA (043)A
March 20, 2007 through indefinite, CM-MMA (047)A
September 8, 2008 through indefinite, CM-MMA-0(204)X
October 1, 2008 through September 30, 2009, 262
December 30, 2008 through December 30, 2010, JPA 09-002M
July 1, 2009 through September 30, 2011, ARRA-MMA-0(201)A
September 3, 2009 through indefinite, ITS 999-M(001)
October 1, 2009 through September 30, 2010, 412
November 19, 2009 through November 19, 2011, JPA 10-006T
December 10, 2009 through December 10, 2010, C-85-10-013-3-00
March 4, 2010 through September 30, 2010, C-85-10-027-G-00
No award period, CM-MMA (046)A
No award period, ER-MMA-0(203)
Cash Management and Reporting
Questioned Cost: Unknown

Criteria: In accordance with 49 CFR §18.20(b)(3), effective controls and accountability must be maintained over federal monies to ensure that they are used solely for authorized purposes. Therefore, responsibilities for reporting and cash management should be separated so that no one employee is responsible for compiling, approving, and submitting reports to draw down federal monies.

Condition and context: The County's Department of Transportation did not establish adequate procedures to ensure that requests for reimbursement were reviewed and approved prior to submission. While gaining an understanding over the program's internal controls, auditors determined that one employee was responsible for compiling, approving, and submitting the reimbursement requests during the period of July 2009 through April 2010. Further, this finding did not affect any ARRA—Highway Planning and Construction monies received by the Department since this reimbursement request occurred after April 2010 and a second employee reviewed the request.

Effect: The Department could request reimbursement for unallowed activities and receive federal monies that it is not entitled to. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. This finding is a material weakness in internal control over compliance with the program's cash management and reporting requirements.

Cause: Prior to May 2010, the Department had not fully established procedures for reviewing reimbursement requests. The Department believed that its reconciliation of cash receipts to the budget for all programs was adequate; however, it did not prepare this reconciliation at the program level.

Recommendation: In May 2010, the Department established a procedure requiring a second employee to review reimbursement requests for accuracy before submitting them to the grantor. The Department should continue this practice.

This finding is similar to a prior-year finding.

10-108
CFDA No.: 81.042 Weatherization Assistance for Low-Income Persons
81.042 ARRA—Weatherization Assistance for Low-Income Persons
U.S. Department of Energy
Passed through the Arizona Department of Commerce
Award Period/Award Numbers: July 1, 2009 through June 30, 2010, C051-09-03
July 31, 2009 through March 31, 2012, C037-09-03
Cash Management and Reporting
Questioned Cost: $1,727

Criteria: In accordance with 2 CFR §215.21(b)(1-2), financial management systems shall provide accurate, current, and complete disclosure of the financial results of each federally sponsored project or program in accordance with the grant's financial reporting requirements. Additionally, grantees must maintain records that adequately identify the source and application of monies provided for federally sponsored activities. In addition, OMB Circular A-133 Compliance Supplement (3)(C)(1) states that when entities are funded on a reimbursement basis, program costs must be paid for with entity monies before reimbursement from the pass-through entity.

Condition and context: The County's Department of Human Services had a procedure in place to review the financial reports prior to submission. However, for 1 of 5 financial reports tested, the report was not appropriately reviewed and auditors noted errors. Specifically, monthly reported expenditures exceeded actual expenditures in the accounting system by $1,727 because of the following errors:

- An estimate was used for indirect costs because the journal voucher had not been posted to the accounting system, resulting in an understatement of $1,492 in reported expenditures.
- Amounts accumulated directly from the accounting system were incorrectly calculated, resulting in an overstatement of $3,219 in reported expenditures.

Further, the Department reported $1,510 in expenditures from its subrecipient in the incorrect budget line items on the financial report.

Effect: The Department received a $1,727 reimbursement with no corresponding expenditures and did not report accurate expenditures by budget line item to its pass-through grantor. It was not practical to extend our auditing procedures sufficiently to determine whether any additional questioned costs resulted from this finding. This finding is a significant deficiency in internal control over compliance and noncompliance with the program's cash management and reporting requirements.

Cause: The Department's workload increased because of ARRA funding and, consequently, it was understaffed and employees were not able to perform a thorough review.

Recommendation: The Department should ensure expenditures reported to the Arizona Department of Commerce agree to its accounting system. Further, the Department should perform a detailed reconciliation of reported program expenditures for the award period to its accounting system to ensure monthly reimbursement requests were accurate and take appropriate corrective action based on the results of the reconciliation.

10-109
Head Start Cluster
CFDA No.: 93.600 Head Start
93.708 ARRA—Head Start
93.709 ARRA—Early Head Start
U.S. Department of Health and Human Services
Award Period/Award Numbers: September 30, 2008 through September 29, 2009, 90YD0225/02
July 1, 2009 through June 30, 2010, 09CH7096/44
July 1, 2009 through September 30, 2010, 09SE7096/01
September 30, 2009 through September 29, 2010, 90YD0225/03
September 30, 2009 through September 29, 2010, 09SH7096/01
November 1, 2009 through September 29, 2010, 09SA7096/01
Matching
Questioned Cost: Unknown

Criteria: In accordance with 45 CFR §1301.20, the County's Department of Human Services is required to provide at least 20 percent of the total cost of the program, which can include cash and in-kind matching contributions.

Condition and context: The Department recorded in-kind contributions in its ChildPlus database system using data from approved in-kind forms. However, the County did not ensure that in-kind data entered into the ChildPlus System was independently reviewed for accuracy. As a result, auditors noted that for 3 of the 54 in-kind contributions tested, the information recorded in the ChildPlus database system did not agree to the approved in-kind forms.

Effect: Failure to properly enter information into the County's ChildPlus database system could result in noncompliance with the County's matching requirements. It could also result in inaccurate data being submitted to the federal grantor. It was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding. However, based on test work performed, auditors determined that the Department met the 20 percent contribution requirement. This finding is a material weakness in internal control over the Cluster's matching requirement.

Cause: The County did not have a procedure in place to review the accuracy of the in-kind data entered into the ChildPlus system.

Recommendation: To help ensure that the County is in compliance with its matching requirement and that the matching data submitted to the federal grantor is accurate, the County should develop procedures to review the in-kind information entered into its ChildPlus system. This review should be performed by someone who is not responsible for entering the data into the system.

10-110
Head Start Cluster
CFDA No.: 93.600 Head Start
93.708 ARRA—Head Start
93.709 ARRA—Early Head Start
U.S. Department of Health and Human Services
Award Period/Award Numbers: September 30, 2008 through September 29, 2009, 90YD0225/02
July 1, 2009 through June 30, 2010, 09CH7096/44
July 1, 2009 through September 30, 2010, 09SE7096/01
September 30, 2009 through September 29, 2010, 90YD0225/03
September 30, 2009 through September 29, 2010, 09SH7096/01
November 1, 2009 through September 29, 2010, 09SA7096/01
Reporting
Questioned Cost: None

Criteria: In accordance with Section 1512 of the Recovery Act, recipients must ensure accurate and complete reporting of Section 1512 data. Recipients should establish internal controls to ensure data quality, completeness, accuracy and timely reporting of all amounts funded by the Recovery Act. Further, recipients reporting Section 1512 data must initiate a review of the data both prior to and following the formal submission of data. Further, in accordance with OMB Guidance M-10-14, Updated Guidance on the American Recovery and Reinvestment Act, the County can correct the reported data for the immediately preceding reporting quarter after that reporting quarter has ended and after the data is published on the federal Web site.

Condition and context: The Department of Human Services had a review process in place to review the Section 1512 report; however, this review did not include ensuring the accuracy of amounts. For instance, for all three Section 1512 reports tested, auditors found errors in the amounts reported for subrecipients.

Effect: Not reviewing the accuracy of data on the Section 1512 report resulted in an overstatement of subrecipient expenditures by $443,468. However, this did not affect the amount of funding the County received. This finding is a material weakness in internal control over compliance and noncompliance with the Cluster's reporting requirements.

Cause: The Department's review of the Section 1512 report did not consist of ensuring the accuracy of amounts reported due to oversight.

Recommendation: The Department should establish internal controls to ensure the accuracy of all amounts reported on the Section 1512 report. Further, the Department should initiate a review of the data both prior to and following the formal submission of data onto the federal Web site.

Other auditors' findings:

The other auditors who audited the federal programs administered by the Housing Authority of Maricopa County (HAMC) reported the following findings:

Finding 10-111 – HUD Management and Financial Review

Public and Indian Housing – CFDA No. 14.850, Section 8 Housing Vouchers – CFDA No. 14.871, Public Housing Capital Fund – CFDA No. 14.872, Community Development Block Grants/ Entitlement Grants – CFDA No. 14.218; Grant periods – year ended June 30, 2010

Criteria

The Code of Federal Regulations, OMB Circular A-87, the HUD Handbook and the Annual Contributions Contract (ACC) provide guidelines for the allowable uses of HUD funds, and the administration and management of public housing authorities.

Condition, Cause and Effect

From March of 2010 through July of 2010, the HUD conducted a Management and Financial Review of the Authority's financial management, and administration and governance over operations. The Review resulted in the following findings:

1) Mismanagement of the Housing Choice Voucher Program
   a. The Authority failed to bill and collect funds owed to them by other Housing Authorities in a timely manner during fiscal year 2008.
   b. The decision to designate $359,221 as Bad Debt Expense had an adverse effect on the Financial Data Schedule (FDS) HCV program Administrative Fee Equity computation (fiscal year ended 6/30/2008).
   c. During fiscal year 2009, HAMC increased the number of housing choice vouchers issued beyond their ability to fund the increase, resulting in a HAP net asset deficit of $69,803.
   d. There was a significant difference between HAP expense reported in the Voucher Management System (VMS) and HAP expense reported in the general ledger for fiscal year 2009.
   e. Income Statement accounts in the general ledger were not closed out at the end of the fiscal year ending 6/30/2009.

2) Misuse of Program Funds via the Housing Authority Credit Card
   a. During fiscal years 2009 and 2010, the Authority paid for unallowable meals and social activities totaling $4,225.
   b. The HAMC credit card was used for frequent small purchases without attaining prior approval.
   c. HAMC does not have a written policy for credit card use.

3) HAMC Expenditures of HUD Program Funds on Consultant Contracts Violated 2 CFR Part 225 (OMB Circular A-87) Cost Allowability Requirements and the Annual Contributions Contract (ACC)

a. HAMC expenditures from HUD Low-Income Public Housing funds for consultant contracts were for services that were not necessary and at prices that were not established as reasonable.

4) Severance Pay to Executive Director Did Not Meet Cost Allowability Requirements in 2 CFR Part 225, (OMB Circular A-87)
   a. Upon the former Executive Director's resignation, HAMC paid him severance pay equal to three months salary without a policy or contractual obligation that would support a severance payment of this amount.

5) The Former Executive Director Violated Federal Procurement Requirements and HAMC Policy by Hiring Family Members for Repair Jobs
   a. The former Executive Director contracted his brother and his son to perform various repair jobs totaling $8,650.

6) Cost Allocations of Indirect Overhead Were Not Properly Distributed to All Programs
   a. Expenditures for salaries and benefits of central office staff were not allocated to the Peoria Housing Authority contract of the Neighborhood Stabilization Program (NSP/CDBG) contract.

7) HAMC Did Not Have Executed General Depository Agreements
   a. HAMC did not have executed General Depository Agreements (Form HUD 51999) for program bank accounts.

8) The HAMC Failed to Adequately Manage Cash Reserves to Maximize interest Income During Fiscal Year 2009
   a. HAMC lost the opportunity to earn interest income in the amount of at least $30,000 during fiscal year 2009.

9) Conflict of Interest Violation
   a. In April of 2009, the then Interim Executive Director (also a principal of World Class Services) signed two agreements with the Authority, to provide services as their Government Relations Representation on the Veteran Housing Project and Neighborhood Stabilization Program (NSP/CDBG). The Interim Executive Director's employment contract terminated on September 21, 2008 and he was prohibited by the Annual Contribution Contract from signing a contract with the Authority for one year or after September 2009. In addition, the Interim Executive Director signed the newly hired Executive Director's Employment Agreement and Performance Management Plan on August 28, 2008. The newly hired Executive Director then hired the previous Interim Executive Director as a consultant less than a year later, violating conflict of interest requirements. As a result, the Authority misappropriated funds in the amount of $40,350 (NSP/CDBG, Public Housing and COCC).

10) Failure to Properly Execute its Authority Over the Executive Director Position
   a. The Interim Executive Director signed the newly hired Executive Director's Employment Agreement and Performance Management Plan on August 28, 2008. In February of 2010, the newly appointed Acting Executive Director signed the outgoing Executive Director's Administrative

Leave disciplinary action notice. The signing of the documents referenced breaches the traceable evidence of hiring, terminating and the division of authority between the Board and the Executive Director.

11) Failure to Adequately Document the Performance Evaluation of the Executive Director
    a. Two of the Executive Director's performance evaluation goals, related to securing development deals and related financing, and securing non-HUD funds, were determined to have been met by the Board without supporting documentation that the goals were met. This resulted in the Board incorrectly rewarding the completion of goal attainments in basic fundamental duties, responsibilities and management.

12) Failure to Insure Written Performance Standards for Classified Positions; Failure to Ensure Standard Evaluation Forms are Used; Failure to Ensure Management's Timely Completion and Appropriate Filing of all Required Evaluations for Classified Employees

13) Failure to Monitor and Enforce Cell Phone Policy
    a. HAMC is making inappropriate payments to the cell phone company with federal funds for the excessive charges by the employees.

14) Inconsistent Record Keeping of Employee Files

15) Agency's Exception Rule on Hiring a Relative of an Employee in Violation of ACC Conflict of Interest Requirements
    a. The Authority's Personnel Policy at 5.0(A) has an exception to the hiring of relatives if a prospective employee has "…experience, expertise, or skills that would benefit HAMC…" This exception violates the ACC Conflict of Interest requirements, resulting in nepotism and an uncomfortable work environment for other employees.

16) HAMC Failed to Regularly Review and Maintain Adequate Files on Employee Driving Records
    a. Personnel files do not provide evidence that the Authority is periodically or annually checking driving records of employees as required, which may cause employees to drive HAMC vehicles with suspended licenses or active driving citations.

17) Inconsistent Implementation of Disciplinary Actions
    a. Personnel files reviewed revealed the Authority is inconsistent when issuing and implementing the disciplinary progress steps. Unequal dissemination of reprimands may cause a negative work environment.

18) Failure to Maintain Adequate File Documentation for Administrative Leave Notification
    a. Two employees were on Administrative Leave without sufficient information in their personnel files to justify the action of removing the employees from the workplace pending an investigation. The lack of clarity in management's written transmission of the Administrative Leaves may cause the employees to misinterpret the circumstances of the actions.

19) Failure to Follow Disciplinary Action Requirements and Employees' Rights to Appeal

a. The Executive Director imposed disciplinary action against a Public Housing employee without the Public Housing Supervisor's input. This process did not allow the employee the right to appeal to the Executive Director as per the policy.

20) Lack of Written Relocation Policy and Procedures
   a. The Authority approved relocation compensation of $1,000 for a property manager during the initial hiring process. The lack of policy and procedures for payment of relocation may cause inconsistent approval and payments among newly hired personnel.

21) Expired Temporary Hiring Contract; Lack of Monitoring of Temporary Hiring Contracts; Lack of Personnel File Maintenance and Record Keeping for Temporary Employees
   a. The Goodwill Staffing Solutions' temporary hiring contract for the period of December 1, 2008 – December 1, 2009 expired, even though services and payments continued to be provided.

22) Lack of Internal Written Procedures for Applicant Processing/New Hires; Incomplete and Inconsistent Applicant Recruitment Files
   a. The hiring process of NSP positions that HAMC conducted included multiple steps during the recruitment of applicants hired, but HAMC lacks the procedures in writing. The incomplete recruitment and applicant files do not insure fair selection of the hiring and selection process.

23) Incorrect Use and Payment of Employment Compensation
   a. An NSP grant funded employee was incorrectly paid for four hours worked.

24) Failure to Develop and Adopt a Written Section 3 Policy and Procedures
   a. The Authority could not provide a copy of its Section 3 implementation policy and procedures.

25) The HAMC Procurement Policy Does Not Comply with Federal Requirements
   a. HAMC's small purchase threshold of $25,000, requiring solicitation from only one source, violates 24 CFR 85.36, which requires competition for all procurements. The threshold exceeds the Micro Purchase Threshold of $2,000 permitted by HUD Handbook 7460.8, Section 5.2B.

26) The HAMC Violated Federal and HUD Small Purchase Procedures, Contract Requirements, and Cost Principles
   a. The Authority violated Federal and HUD Small Purchase Procedures by establishing a $25,000 small purchase threshold (see #25 above). In addition, some contracts awarded specified a scope of work so vague, it was unclear what the consultant was working on or whether the activity was eligible. The HAMC awarded multiple contracts without competition; expended Federal funds on costs not permitted by 2 CFR Part 225, and awarded contracts without required contractual language/clauses.

27) HAMC Awarded Multiple Construction/Renovation Contracts Using Qualification Based Selection (QBS)
   a. The Authority incorrectly awarded multiple construction/renovation contracts in the NSP program using Qualification Based Selection (QBS), resulting in multiple contracts awarded without required competition. Use of QBS is limited to architect-engineering services or development partners in mixed financing development projects.

28) HAMC Procurement Files Lacked Adequate Documentation Sufficient to Detail the Significant History of the Procurement
    a. Many procurements, particularly those for management (non-construction), lacked adequate documentation to detail the history of the procurement.

29) Payment of Salaries to Employees Placed on Administrative Leave With Pay and Not Working Directly on Capital Fund Projects
    a. Two employees were placed on paid Administrative Leave during the month of January 2010, and their salaries and benefits have been charged to Capital Fund grants. This resulted in approximately $23,858 in ineligible charges against the CFP between 1/11/2010 and 4/4/2010.

30) Payment of Salaries to Employees Not Working Directly on Capital Fund Projects
    a. HAMC transferred the Procurement Officer to the position of Grants Writer and hired a new Procurement Officer on June 25, 2010. 50% of the Grants Writer's salary and benefits were charged to Capital Fund grants. This resulted in approximately $17,275 in ineligible charges against the CFP between 6/15/2009 and 1/10/2010.

Recommendation

HUD's Review Report recommended corrective actions for the Review Findings which included a transfer of Section 8 Housing Voucher Program Administrative Equity to Housing Assistance Payments Equity of $69,803; a repayment to federal programs, from non-federal funds, in the amount of $181,406; a reclassification of salaries and benefits from the Capital Fund Program of $41,133; the creation and revision of Authority policy and procedures; and staff training. We recommend the Authority continue to work with HUD to finalize a Corrective Action Plan.

Reply and Corrective Action Plan

The Authority concurs with the audit finding and is having on-going discussions with HUD to finalize a Corrective Action Plan. Karen Mofford, Interim Executive Director, has assumed the responsibility of implementing the Recommendations and Corrective Action Plan by June 30, 2011, or earlier.

Finding 10-112 – Housing Quality Standard Inspections and Enforcement

Section 8 Housing Choice Vouchers – CFDA No. 14.871; Grant period – year ended June 30, 2010

Criteria

The PHA must inspect the unit leased to a family at least annually to determine if the unit meets Housing Quality Standards (HQS) and the PHA must conduct quality control re-inspections. For units under HAP contract that fail to meet HQS, the PHA must require the owner to correct any life threatening HQS deficiencies within 24 hours after the inspections and all other HQS deficiencies within 30 calendar days or within a specified PHA-approved extension. The PHA must not make any housing assistance payments for a dwelling unit that fails to meet the HQS, unless the owner corrects the defect within the period specified by the PHA and the PHA verifies the correction. The PHA must stop (abate) Housing Assistance Payments

beginning no later than the first of the month following the specified correction period or must terminate the HAP contract. The Code of Federal Regulations gives the requirements for Housing Quality Standard Inspections and Enforcement. Specifically, 24 CFR sections 982.158(d) and 982.404 describe the applicable minimum standards to be maintained by the PHA to comply with federal regulations.

Condition & Cause

During audit fieldwork, 40 HAP contract files were reviewed for HQS compliance. Two contract files revealed HQS inspections for which the Authority did not verify the correction within 30 calendar days, and did not abate the applicable Housing Assistance Payment.

Recommendation

We recommend the Authority implement and execute a re-inspection and abatement process to provide assurance that HQS corrections are verified within 30 calendar days or a specified PHA-approved extension, or Housing Assistance Payments are abated no later than the first of the month following the specified correction period.

Reply and Corrective Action Plan

Karen Mofford, interim Executive Director, has assumed the responsibility of implementing the Recommendation by June 30, 2011.

Finding 10-113 – Public Housing Unit Annual Inspections

Public and Indian Housing – CFDA No. 14.850; Grant period – year ended June 30, 2010

Criteria

24 CFR Part 5, Sub-Part G, specifies physical inspections of public housing units must be conducted annually.

Condition & Cause

During audit fieldwork, 40 Public Housing unit files were reviewed for compliance with HUD guidelines. Of the 40 unit files reviewed, 3 were missing documentation that an annual physical inspection was performed.

Recommendation

We recommend the Authority implement and execute a unit physical inspection process to provide assurance that Public Housing units are maintained in accordance with HUD standards.

Reply and Corrective Action Plan

Karen Mofford, Interim Executive Director, has assumed the responsibility of implementing the Recommendation by June 30, 2011.

Finding 10-114 – Equipment and Real Property Management

Public and Indian Housing – CFDA No. 14.850, Public Housing Capital Fund – CFDA No. 14.872; Grant period – year ended June 30, 2010

Criteria

The requirements for the management of equipment are contained in the A-102 Common Rule and OMB Circular A-110. A physical inventory of equipment is required to be taken at least once every two years.

Condition & Cause

During audit fieldwork, Authority staff could not provide evidence that a physical inventory of equipment acquired under the Public Housing or Capital Fund programs was taken within the previous 2 years.

Recommendation

We recommend the Authority implement a periodic physical inventory process, and reconcile the results of the inventories to the equipment records maintained in the Authority's accounting software.

Reply and Corrective Action Plan

Karen Mofford, Interim Executive Director, has assumed the responsibility of implementing the Recommendation by June 30, 2011.

Finding 10-115 – Reporting, Section 3 Summary Report

Public and Indian Housing – CFDA No. 14.850, Public Housing Capital Fund – CFDA No. 14.872, ARRA – Public Housing Capital Fund Stimulus (Formula) – CFDA No. 14.885; Grant period – year ended June 30, 2010

Criteria

Public housing authorities are required to submit the Section 3 Summary Report (HUD Form 60002) to HUD annually. This report documents a housing authority's efforts to hire low-income and very low-income individuals and contract with companies who hire them.

Condition & Cause

The Section 3 Summary Report applicable to the calendar year 2009, has not been submitted as of the date of the fiscal year ended June 30, 2010 audit fieldwork.

Recommendation

We recommend the Authority submit the required Section 3 Summary Reports, annually. The Report applicable to calendar year 2010 is due in January of 2011.

Reply and Corrective Action Plan

Karen Mofford, Interim Executive Director, has assumed the responsibility of implementing the Recommendation by June 30, 2011.

Maricopa County
Department of Finance

Shelby L. Scharbach
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Chief Financial Officer
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March 29, 2011

Debbie Davenport
Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Corrective Action Plan has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are providing you with the names of the contact persons responsible for corrective action, the corrective action planned, and the anticipated completion date for each audit finding included in the current year's Schedule of Findings and Questioned Costs.

Sincerely,

Shelby L. Scharbach
Chief Financial Officer

Federal Award Findings and Questioned Costs

10-101
CFDA No.:10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
Department: Maricopa County Department of Public Health
Contact person(s): Scot Pitcairn, Financial Supervisor, Maricopa County Department of Public Health, (602) 506-6963
Anticipated completion date: June 30, 2011

County Response: Not Concur
County Corrective Action Plan: The Maricopa County Department of Public Health does not believe that the Davis-Bacon Act requirements apply to the Special Supplemental Nutrition Program for Women, Infants, and Children (WIC) (CFDA 10.557) program. The June 2010 OMB Circular A-133 Compliance Supplement Part 2 indicates that the Davis-Bacon Act compliance requirement is not applicable to the WIC program. Further, the A-102 Common Rule for the U.S. Department of Agriculture at 7 CFR §3016.36 (i)(5) states the subgrantee's contract provisions should contain provisions for compliance with the Davis-Bacon Act when required by Federal grant program legislation. The U.S. Department of Labor's website for Davis-Bacon states "Generally, the application of prevailing wage requirements to projects receiving federal assistance under any particular "related" Act depends on the provisions of that law." The Child Nutrition Act of 1966 (amended through Public Law 111-296) and the WIC program regulations at 7 CFR §246 do not contain provisions for complying with the Davis-Bacon Act. Also, the U.S. Department of Labor regulation statutes related to the Davis-Bacon Act at 29 CFR Appendix A to Part 1 and 29 CFR §5.1 (a) do not include statutes for the Child Nutrition Act to comply with the Davis-Bacon Act. The grant assurances for non-construction programs on the SF-424B state the applicant will comply, as applicable, with the provisions of the Davis-Bacon Act; however, it also notes that certain assurances may not be applicable to a program. As referenced above, the County does not believe the Davis-Bacon Act requirements are applicable to the WIC program. In addition, the County's intergovernmental agreement with the Arizona Department of Health Services (ADHS) for the WIC clinic building replacement does not contain provisions to comply with the Davis-Bacon Act. The WIC program normally does not perform construction activities; however, the County received one-time WIC funding from ADHS in fiscal year 2010 to replace an outdated WIC clinic modular building.

The Maricopa County Department of Public Health utilized the Maricopa County Facilities Management Department to procure the construction of the WIC clinic modular building; however, the federal requirements were not communicated. For future contracts, the Maricopa County Department of Public Health will inform the appropriate procurement departments when projects are funded with federal monies in order to ensure that federal procurement requirements are followed.

10-102
CFDA No.:10.557 Special Supplemental Nutrition Program for Women, Infants, and Children
CFDA No.:20.205 Highway Planning and Construction
20.205 ARRA – Highway Planning and Construction
Department: Maricopa County Department of Public Health; Maricopa County Department of Transportation
Contact person(s): Scot Pitcairn, Financial Supervisor, Maricopa County Department of Public Health, (602) 506-6963; Cynthia Slaughter, Contracts Specialist, Maricopa County Department of Transportation, (602) 506-8038; Bonnie Williams, Contract Specialist, Maricopa County Department of Transportation, (602) 506-4108
Anticipated completion date: June 30, 2011

County Response: Concur
County Corrective Action Plan: In September 2008, the Maricopa County Materials Management Department began including a suspension and debarment clause in all County contracts to document the suspension and debarment status of vendors. Also, in September 2009, the Materials Management Department began verifying the vendor status for intergovernmental agreements in the Excluded Parties List System (EPLS). This finding was also noted in fiscal year 2009. As the Single Audit for fiscal year 2009 was not completed until March 2010, the County was unable to implement a corrective action plan until fiscal year 2010. The Maricopa County Department of Public Health started reviewing the applicable vendor status for all contracts initiated by the department by checking the EPLS in August 2010; however, the contracts for the vendors noted were initiated in other departments. Also, the Maricopa County Department of Transportation added a suspension and debarment clause to new contracts in April 2010; however, the vendors noted were utilizing older contracts. The Departments will also review the applicable vendor status of all contracts by checking the EPLS.

10-103
CDBG – Entitlement Grants Cluster
CFDA No.:14.218 Community Development Block Grants/Entitlement Grants
14.253 ARRA – Community Development Block Grant ARRA Entitlement Grants (CDBG-R)
Department: Maricopa County Human Services Department
Contact person(s): Melba Davidson, Finance Administrator, Maricopa County Human Services Department, (602) 506-2513
Anticipated completion date: September 30, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department will correct its processes to ensure that expenditures reported on the Activity Summary Report agree to the general ledger and will take greater care to document the reconciliation process. In addition, the Activity Summary Report will be included in the Consolidated Plan Annual Performance Report (CAPER) to ensure that the report is provided and available to the citizens. The Financial Summary Report will be revised,

and the corrected report will be included in the CAPER and submitted to HUD to ensure that the document reflects accurate information. Furthermore, formal review procedures will be implemented for the CAPER and the Section 3 reports to ensure that the documents are accurate and the review process is documented.

10-104
CFDA No.:16.803 ARRA-Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/ Grants to States and Territories
Department: Maricopa County Human Services Department
Contact person(s): Catherine Martin, Finance Bureau Chief, Maricopa County Attorney's Office, (602) 506-3180
Anticipated completion date: April 30, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Attorney's Office will enhance its internal controls to ensure that all federal expenditures are identified and reported on the SEFA. The program income amounts identified for fiscal year 2010 were subsequently included in the fiscal year 2010 SEFA. Further, the County Attorney's Office will implement internal controls to ensure monies are expended only on valid expenditures and any procurement for program expenditures over $25,000 will include checks for vendor or contractor suspension and debarment.

10-105
WIA Cluster
CFDA No.:17.258 WIA Adult Program, 17.258 ARRA-WIA Adult Program, 17.259 WIA Youth Activities, 17.259 ARRA-WIA Youth Activities, 17.260 WIA Dislocated Workers, 17.260 ARRA-WIA Dislocated Workers
Department: Maricopa County Human Services Department
Contact person(s): Melba Davidson, Finance Administrator, Maricopa County Human Services Department, (602) 506-2513
Anticipated completion date: June 30, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department, Finance Office, will review and revise its financial reporting procedures to include a second level of review for its reports. The review will consist of ensuring calculations are correct and agree to the supporting documentation. The procedures will include the requirement to properly maintain all supporting documentation in the files. The Department will seek guidance from DES on how to resolve the differences noted.

10-106
CFDA No.:20.205 Highway Planning and Construction
Department: Maricopa County Department of Transportation
Contact person(s): Alfred Kattan, Division Manager, Maricopa County Department of Transportation, (602) 506-4618; Dave Hopper, Construction Engineer, Maricopa County Department of Transportation, (602) 506-2882; Lisa Ruane, Construction Engineer, Maricopa County Department of Transportation, (602) 506-4683
Anticipated completion date: June 1, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Department of Transportation (MCDOT) will implement a policy and procedure for reviewing weekly certified payrolls submitted by the contractor. The policy will require that payrolls be reviewed for compliance with the Davis-Bacon Act prevailing wage rates and non-compliance issues be brought to the contractor's attention within one-week of submittal. The certified payroll review will be conducted by MCDOT staff on in-house projects or consultant staff on projects managed by a Construction Administration Consultant. Payment of Davis-Bacon wages will also be verified by appointed MCDOT staff as part of the FHWA required independent review of Federal aid projects. The independent review audits are required three times during construction (initial review at beginning of project, progress review during construction and final review at completion). The enforcement criteria and monthly penalties per the American Recovery and Reinvestment Act Requirements will be implemented for delinquent contractor payroll submittals.

10-107
CFDA No.:20.205 Highway Planning and Construction
Department: Maricopa County Department of Transportation
Contact person(s): Rodney Rach, Financial Support Supervisor, Maricopa County Department of Transportation, (602) 506-8170
Anticipated completion date: April 30, 2010

County Response: Concur
County Corrective Action Plan: The Maricopa County Department of Transportation has assigned another employee to review the reimbursement requests prior to submitting them to the Arizona Department of Transportation. The program responsibilities have always been separate from the employee responsible for requesting reimbursement. This finding was also noted in fiscal year 2009. As the Single Audit for fiscal year 2009 was not completed until March 2010, the County was unable to implement a corrective action plan until fiscal year 2010. This finding was fully corrected by April 30, 2010.

10-108
CFDA No.:81.042 Weatherization Assistance for Low-Income Persons
81.042 ARRA – Weatherization Assistance for Low-Income Persons
Department: Maricopa County Human Services Department
Contact person(s): Melba Davidson, Finance Administrator, Maricopa County Human Services Department, (602) 506-2513
Anticipated completion date: June 30, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department, Finance Office, will review and revise its financial reporting procedures to include a second level of review for its reports. The review will consist of ensuring calculations are correct and agree to the supporting documentation. The Department will ensure expenditures reported to Arizona Department of Commerce agree to the County's accounting system.

The Maricopa County Human Services Department, Finance Office, will conduct a detailed reconciliation of reported program expenditures to the County's accounting system to ensure monthly reimbursement requests were accurate. The Department will take appropriate corrective action based on the results of the reconciliation.

10-109
Head Start Cluster
CFDA No.:93.600 Head Start
93.708 ARRA – Head Start
93.709 ARRA – Early Head Start
Department: Maricopa County Human Services Department
Contact person(s): Dennis Ichikawa, Assistant Director, Education Division, Maricopa County Human Services Department, (602) 506-4841
Anticipated completion date: June 30, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department will develop and implement procedures to review the in-kind information entered into ChildPlus. The review will be performed by someone who is not responsible for data entry into ChildPlus.

10-110
Head Start Cluster
CFDA No.:93.600 Head Start
93.708 ARRA – Head Start
93.709 ARRA – Early Head Start
Department: Maricopa County Human Services Department
Contact person(s): Melba Davidson, Finance Administrator, Maricopa County Human Services Department, (602) 506-2513
Anticipated completion date: June 30, 2011

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department, Finance Office, will review and revise its reporting procedures to include a second level of review for its reports. The review will consist of ensuring calculations are correct and agree to the supporting documentation. Furthermore, expenditures reported should agree to the County's accounting system. Lastly, the overall review process will include assessing the accuracy of the data before and after the information is submitted onto www.Federal Reporting.gov.

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Maricopa County
Department of Finance

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March 11, 2011

Debbie Davenport
Auditor General
2910 North 44th Street, Suite 410
Phoenix, AZ 85018

Dear Ms. Davenport:

The accompanying Summary Schedule of Prior Audit Findings has been prepared as required by U.S. Office of Management and Budget Circular A-133. Specifically, we are reporting the status of audit findings included in the prior audit's Schedule of Findings and Questioned Costs related to federal awards. This schedule also includes audit findings reported in the prior audit's Summary Schedule of Prior Audit Findings that were not corrected.

Sincerely,

Shelby L. Scharbach
Chief Financial Officer

Status of Federal Award Findings and Questioned Costs

CFDA No.: 10.553 – School Breakfast Program
CFDA No.: 10.555 – National School Lunch Program
Finding No. 07-101, 09-109
Status: Fully corrected.

CFDA No.: 10.553 – School Breakfast Program
CFDA No.: 10.555 – National School Lunch Program
Finding No. 09-107
Status: Fully corrected.

CFDA No.: 10.553 – School Breakfast Program
CFDA No.: 10.555 – National School Lunch Program
Finding No. 09-108
Status: Fully corrected.

CFDA No.: 17.258 – WIA Adult Program
CFDA No.: 17.259 – WIA Youth Activities
CFDA No.: 17.260 – WIA Dislocated Workers
CFDA No.: 93.600 – Head Start
Finding No. 08-101, 09-103
Status: Fully corrected.

CFDA No.: 17.258 – WIA Adult Program
CFDA No.: 17.259 – WIA Youth Activities
CFDA No.: 17.260 – WIA Dislocated Workers
CFDA No.: 20.516 – Job Access – Reverse Commute
CFDA No.: 93.600 – Head Start
Finding No. 06-109, 07-107, 08-103
Status: Fully corrected.

CFDA No.: 10.557 – Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
CFDA No.: 20.205 – Highway Planning and Construction
CFDA No.: 93.600 – Head Start
Finding No. 09-105
Status: Partially corrected.

In September 2008, the Maricopa County Materials Management Department began including a suspension and debarment clause in all County contracts to document the suspension and debarment status of vendors. Also, in September 2009, the Materials Management Department began verifying the vendor status for intergovernmental

agreements in the Excluded Parties List System (EPLS). The Maricopa County Department of Public Health started reviewing the applicable vendor status for all contracts initiated by the department by checking the EPLS in August 2010. Also, the Maricopa County Department of Transportation added a suspension and debarment clause to new contracts in April 2010. The Departments will also review the applicable vendor status of all contracts by checking the EPLS. In addition, the Maricopa County Human Services Department modified all fiscal year 2009 contracts with vendors and subrecipients by adding a certification statement regarding suspension and debarment to the contract and checked the EPLS to verify vendors and subrecipients are not suspended or debarred. This finding was fully corrected by June 30, 2010 for the Head Start (CFDA 93.600) program. Contact persons are Scot Pitcairn, Financial Supervisor, Maricopa County Department of Public Health, (602) 506-6963; Cynthia Slaughter, Contracts Specialist, Maricopa County Department of Transportation, (602) 506-8038; Bonnie Williams, Contracts Specialist, Maricopa County Department of Transportation, (602) 506-4108.

CFDA No.: 17.258 – WIA Adult Program
CFDA No.: 17.259 – WIA Youth Activities
CFDA No.: 17.260 – WIA Dislocated Workers
Finding No. 09-101
Status: Partially corrected.

The Maricopa County Human Services Department, Finance Office, adjusted the accounting records for the prior year difference. However, another difference was noted in the current fiscal year. The Human Service Department will review and revise its financial reporting procedures to include a second level of review for its reports. The review will consist of ensuring calculations are correct and agree to the supporting documentation. The procedures will include the requirement to properly maintain all supporting documentation in the files. The Department will seek guidance from DES on how to resolve the differences noted. This finding is expected to be fully corrected by June 30, 2011. Contact person is Melba Davidson, Finance Administrator, Maricopa County Human Services Department, (602) 506-2513.

CFDA No.: 17.258 – WIA Adult Program
CFDA No.: 17.259 – WIA Youth Activities
CFDA No.: 17.260 – WIA Dislocated Workers
Finding No. 09-102
Status: Fully corrected.

CFDA No.: 20.205 – Highway Planning and Construction
Finding No. 09-106
Status: Fully corrected.

CFDA No.: 93.600 – Head Start
Finding No. 09-104
Status: Fully corrected.

CFDA No.: 14.850 – Public and Indian Housing
Finding No. 09-110
Status: Fully corrected.

A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Report on Internal Control and Compliance

Maricopa County

Year Ended June 30, 2010

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

Debra K. Davenport
Auditor General

The **Auditor General** is appointed by the Joint Legislative Audit Committee, a bipartisan committee composed of five senators and five representatives. Her mission is to provide independent and impartial information and specific recommendations to improve the operations of state and local government entities. To this end, she provides financial audits and accounting services to the State and political subdivisions, investigates possible misuse of public monies, and conducts performance audits of school districts, state agencies, and the programs they administer.

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Maricopa County
Report on Internal Control and Compliance
Year Ended June 30, 2010

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Report Issued Separately

Comprehensive Annual Financial Report

DEBRA K. DAVENPORT, CPA
AUDITOR GENERAL

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

MELANIE M. CHESNEY
DEPUTY AUDITOR GENERAL

Independent Auditors' Report on Internal Control over Financial Reporting and on Compliance and Other Matters Based on an Audit of Basic Financial Statements Performed in Accordance with *Government Auditing Standards*

Members of the Arizona State Legislature

The Board of Supervisors of
Maricopa County, Arizona

We have audited the financial statements of the governmental activities, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2010, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 20, 2010. Our report was modified to include a reference to our reliance on 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. Other auditors audited the financial statements of the Stadium District, Risk Management, Employee Benefits Trust, and the Housing Authority of Maricopa County, as described in our report on the County's financial statements. This report includes our consideration of the results of the other auditors' testing of internal control over financial reporting and compliance and other matters that are reported on separately by those other auditors. However, this report, insofar as it relates to the results of the other auditors, is based solely on the reports of the other auditors.

Internal Control over Financial Reporting

In planning and performing our audit, we considered the County's internal control over financial reporting as a basis for designing our auditing procedures for the purpose of expressing our opinions on the basic financial statements, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control over financial reporting. Accordingly, we do not express an opinion on the effectiveness of the County's internal control over financial reporting.

Our consideration of internal control over financial reporting was for the limited purpose described in the preceding paragraph and was not designed to identify all deficiencies in internal control over financial reporting that might be significant deficiencies or material weaknesses and therefore, there can be no assurance that all deficiencies, significant deficiencies, or material weaknesses have been identified. However, as described in the accompanying Schedule of Findings and Recommendations, we identified certain deficiencies in internal control over financial reporting that we consider to be material weaknesses and other deficiencies that we consider to be significant deficiencies.

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A deficiency in internal control exists when the design or operation of a control does not allow management or employees, in the normal course of performing their assigned functions, to prevent, or detect and correct, misstatements on a timely basis. A material weakness is a deficiency, or a combination of deficiencies, in internal control such that there is a reasonable possibility that a material misstatement of the County's basic financial statements will not be prevented, or detected and corrected, on a timely basis. We consider the deficiencies described in the accompanying Schedule of Findings and Recommendations as items 10-01, 10-03, and 10-04 to be material weaknesses.

A significant deficiency is a deficiency, or a combination of deficiencies, in internal control that is less severe than a material weakness, yet important enough to merit attention by those charged with governance. We consider item 10-02 described in the accompanying Schedule of Findings and Recommendations to be a significant deficiency.

Compliance and Other Matters

As part of obtaining reasonable assurance about whether the County's basic financial statements are free of material misstatement, we performed tests of its compliance with certain provisions of laws, regulations, contracts, and grant agreements, noncompliance with which could have a direct and material effect on the determination of financial statement amounts. However, providing an opinion on compliance with those provisions was not an objective of our audit, and accordingly, we do not express such an opinion. The results of our tests disclosed an instance of noncompliance that is required to be reported under *Government Auditing Standards*, and which is described in the accompanying Schedule of Findings and Recommendations as item 10-04.

Maricopa County's responses to the findings identified in our audit are presented on pages 7 through 9. We did not audit the County's responses and, accordingly, we express no opinion on them.

This report is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, others within the County, federal awarding agencies, and pass-through entities and is not intended to be and should not be used by anyone other than these specified parties. However, this report is a matter of public record, and its distribution is not limited.

Jay Zsorey, CPA
Financial Audit Director

December 20, 2010

10-01
The County should improve capital asset reporting

Criteria: The County should accurately account for and value its capital assets in the government-wide financial statements as required by Governmental Accounting Standards (GASB) No. 34, *Basic Financial Statements—Management's Discussion and Analysis—for State and Local Governments.*

Condition and context: Approximately $3 billion, 63 percent of the County's total assets, consists of capital assets. Of this amount, approximately $1.5 billion is composed of general capital assets, $1 billion of transportation assets, and $0.5 billion of flood control assets. During test work on the County's capital assets, auditors noted the following errors:

- The County did not remove land of $2 million, infrastructure of $20.4 million, and construction in progress of $1 million for its transportation assets. Most of these assets had been disposed of by the County prior to July 1, 2009.

- The County did not record general county assets of $4 million in land and $1.9 million in buildings, net of accumulated depreciation, of which the majority were conveyed to the County prior to July 1, 2009.

- The County incorrectly capitalized $4.5 million of transportation construction in progress for projects the County discontinued, projects that were completed, or for costs that were related to other government's construction projects. In addition, the County incorrectly capitalized $0.6 million of transportation infrastructure assets that were annexed by cities and towns prior to June 1, 2009. The County did not adjust its financial statements for these errors.

Effect: The County restated its July 1, 2009 beginning balances by $17.5 million to correct for significant prior year errors related to its transportation assets and general capital assets; however its transportation assets were still overstated by $5.1 million. This finding is a material weakness in internal control over financial reporting.

Cause: While the County did make some improvements to its internal controls for recording and reporting transportation assets during the year, it did not consistently apply its draft policies and procedures throughout the fiscal year, which led to these errors. The errors with general capital assets were due to oversight in prior years and were discovered by the County when updating its capital asset listing during the current year.

Recommendation: The County should consistently apply its policies and procedures to accurately account for and value its capital assets. In addition, the County should ensure these policies and procedures include, but are not limited to, the following:

- Expense costs for projects in the period that the project is discontinued;
- Establish guidelines to determine when to capitalize costs associated with projects managed in conjunction with other governments;

- Allocate to the appropriate asset category construction in progress costs for completed projects;
- For infrastructure assets annexed by cities and towns, remove the historical value of infrastructure assets from the County's accounting records in the fiscal year in which the annexation ordinance is received; and
- Record and report the historical cost of conveyed assets in the fiscal year that the assets are received.

This finding is similar to a prior-year finding.

10-02
The County should investigate and resolve unreconciled differences for cash and investments between the Finance Department's and County Treasurer's records

Criteria: Cash and investments should be accurately reported on the County's financial statements and corresponding notes to financial statements. To help ensure accuracy, the County should reconcile the cash and investment balances to the Treasurer's Office annual report, and investigate and resolve all differences.

Condition and context: The County Treasurer had approximately $3.7 billion of cash and investments at June 30, 2010. The County reconciled cash and investments recorded in the Treasurer's accounting system to the amounts reported on the financial statements; however, auditors noted that the County had an unresolved difference of approximately $34.6 million. After investigating the differences, the County was able to identify all but $3.9 million of the difference.

Effect: The County overstated its current year contributions from participants by $12.4 million and overstated beginning net assets by $26.1 million, for a total overstatement of $38.5 million in cash and investments in the Investment Trust Fund. As a result, the County overstated its U.S. agency securities in the notes to financial statements by $38.5 million. The County adjusted the financial statements and accompanying notes for these errors. However, cash and investments and contributions from participants in the Investment Trust Fund, and U.S. agency securities presented in the notes to financial statements are still potentially understated by approximately $3.9 million. This finding is a significant deficiency in internal control over financial reporting.

Cause: Most of the misstatement was caused by an adjustment that was posted twice because of human error. The County was investigating the remaining difference of $3.9 million, but was unable to determine the reason for the difference by the report date.

Recommendation: The County should investigate and resolve all differences between cash and investments between the Finance Department's and County Treasurer's records on a timely basis.

10-03
The County should strengthen logical access controls for its computer systems

Criteria: Logical access controls ensure that only authorized users have access to the County's computer systems and are necessary to protect computer systems and data from unauthorized use, damage, loss, modification, or disclosure. To comply with industry standards, employees should have access to only those applications necessary for their job responsibilities. When circumstances exist that require an employee to have heightened access privileges, a supervisor should review the employee's system activity.

Condition and context: Auditors examined user access rights within the County's document storage system and general ledger system. While testing controls, auditors identified the following instances of incompatible responsibilities:

- Two employees had unlimited access privileges within the general ledger system and heightened access privileges within the document storage system. The employees' activities within the systems were not adequately monitored.

- Eight accounts-payable employees had incompatible responsibilities and had the ability to create, modify, and approve payment vouchers in the general ledger system. Two of these employees also had the ability to create, modify, and approve payment vouchers in the document storage system. No supervisory review of the employees' activities was performed.

- The two employees with unlimited access privileges and the eight accounts payable employees with incompatible responsibilities had the ability to create new vendors in the system and approve payment vouchers. Specifically, anyone can register a vendor online through the Maricopa County's website and the information is uploaded directly into the vendor module of the general ledger system. Once the information was in the system, payments could be made to the vendor.

- One finance department employee had the ability to create, modify, and approve journal entries in the general ledger system. No supervisory review of the employee's activities was performed.

Effect: Employees may have access to unauthorized information and the ability to perform unauthorized functions, including creating and approving vendors, purchase requisitions, receiving documents, payment vouchers, and journal entries. Specifically, this could potentially allow an employee with unlimited access privileges or one of the accounts payable employees to create a vendor and make a fraudulent payment without detection which could possibly misstate the financial statements. This finding is a material weakness in internal control over financial reporting.

Cause: The County believed it had adequate compensating controls in place to ensure that material risks were mitigated. Further, the accounts payable employees were given incompatible approval access to expedite the approval process in the event of a processing error.

Recommendation: The County should have control procedures in place to ensure users are not granted incompatible access rights, as follows:

- For users with unlimited access, the County should track critical activities on the system and an independent reviewer should monitor and review the activities regularly.
- Accounts-payable employees should only have the authority to make a final approval on payment vouchers and should not be able to create or modify payment vouchers. If any errors are noted while processing a payment voucher, the affected department should be responsible for correcting the error.
- The County should perform a review of employees with multiple user names within the system to ensure that the employees do not have incompatible access rights.

This finding is similar to a prior-year finding.

10-04
The County should ensure expenditures are charged to the proper funding source

Criteria: Expenditures should be charged to the appropriate fund based on accurate supporting documentation. In addition, Arizona Revised Statutes (A.R.S.) §42-6109.01 requires that jail tax monies collected pursuant to this statute be disbursed to maintain and operate adult and juvenile jail facilities.

Condition and context: During fiscal year 2010, the County alleged that employees had been paid from the Detention Operations Fund but were not always performing responsibilities to maintain and operate adult and juvenile jail facilities. For fiscal year 2010, the Detention Operations Fund had payroll expenditures totaling $218 million. However, it is unknown the extent of the misspending, if any, as of the report date.

Effect: Expenditures in the Detention Operations Fund and General Fund could be misstated. Also the County could be in noncompliance with A.R.S. §42-6109.01. This finding is a material weakness in internal control over financial reporting and an instance of noncompliance.

Cause: Employees within the Sheriff's Department allegedly were transferred between law enforcement and detention assignments; however, there was no mechanism in place to track and correct the impact to expenditures.

Recommendation: The County should investigate and determine the financial impact of this finding and make appropriate corrections. In addition, the Sheriff's Department should develop procedures to ensure that payroll expenditures are charged to the correct funding source so that it complies with A.R.S. §42-6109.01.

COUNTY RESPONSE

Maricopa County
Department of Finance

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February 4, 2011

Ms. Debbie Davenport
Auditor General
2910 North 44th Street, Suite 410
Phoenix, Arizona 85018

Dear Ms. Davenport,

The accompanying Corrective Action Plan has been prepared as required by Governmental Auditing Standards. Specifically, we are providing you with the names of the contact persons responsible for the corrective action, the corrective action planned, and the anticipated completion date for each finding included in the Report on Internal Control and Compliance.

Sincerely,

Shelby L. Scharbach
Chief Financial Officer

COUNTY RESPONSE

Maricopa County
Corrective Action Plan
Year Ended June 30, 2010

10-01
The County should improve capital asset reporting
Contact persons: Mark Modin, Finance Manager, Maricopa County Department of Transportation, (602) 506-8644; Bridget Harper, Financial Supervisor, Department of Finance, (602) 372-3505
Anticipated completion date: March 2011

Concur. The County recognizes the significance of accurately accounting for its capital assets and is in the process of revising and implementing County-wide policies and procedures. The Department of Finance has Board-approved capital asset policies and draft infrastructure policies and procedures, which are currently being revised and are available to departments on the intranet. In addition, the Department of Transportation will revise their internal written policies and procedures to accurately categorize transportation infrastructure assets and will review the audit recommendations and implement controls for joint projects with other governments and annexations. The Department of Transportation will continue to use an infrastructure project plan to list each action item and its due date to manage the reporting process. Further, the County will continue to seek opportunities to improve its policies and procedures over infrastructure assets.

10-02
The County should investigate and resolve unreconciled differences for cash and investments between the Finance Department's and County Treasurer's records
Contact person: Mayra Salcido, Financial Supervisor, Department of Finance, (602) 372-3506
Anticipated completion date: November 2011

Concur. The County recognizes the importance of accurately accounting for and reporting its cash and investments. The County will implement a separate and new reconciliation process in order to ensure cash and investments are properly reconciled between the Finance Department's and Treasurer's Office systems.

10-03
The County should strengthen logical access controls to its computer systems.
Contact person: John Lewis, Deputy Director, Department of Finance, (602) 506-1373
Anticipated Completion Date: Recommendation item #1- March 2011, #2 – 3 Completed

Concur. The County recognizes the importance of maintaining strong internal controls over access to its computer system. The County has updated user profiles to ensure that employees cannot perform incompatible duties. However, the County still has two "super" users and will implement review procedures to adequately monitor their system activities. In addition, the County changed its vendor registration procedures and no longer allows the creation of new vendors without proper approval. Although, vendors could be registered prior to final approval during fiscal year 2010, payments were not generated to these vendors without final vendor approval and a properly authorized purchase order. However, due to the existence of "super" users, review procedures will be implemented to ensure a vendor and payment to such vendor are not created and approved outside the internal controls in place.

Maricopa County
Corrective Action Plan
Year Ended June 30, 2010

10-04
The County should ensure expenditures are charged to the proper funding source
Contact person: John Lewis, Deputy Director, Department of Finance, (602) 506-1373
Anticipated Completion Date: June 2011

Concur. On September 22, 2010, the Maricopa County Board of Supervisors adopted a resolution to review the Sheriff's Office financial transactions regarding the alleged misspending of Detention Operations Fund monies. As a result of this resolution, the County implemented a Financial Review Committee (Committee). The Committee consists of members from the Internal Audit Department, the Finance Department, the Sheriff's Office, and the Office of Management and Budget. The Committee is in the process of developing a methodology for analyzing payroll misspending potentially dating back to 2004. Based on the volume of records to be analyzed, it is estimated that this financial review will take several months to complete. The Committee is also working with the Auditor General's Office to ensure the financial review performed and the supporting documentation collected will be sufficient for the annual financial statement audit.