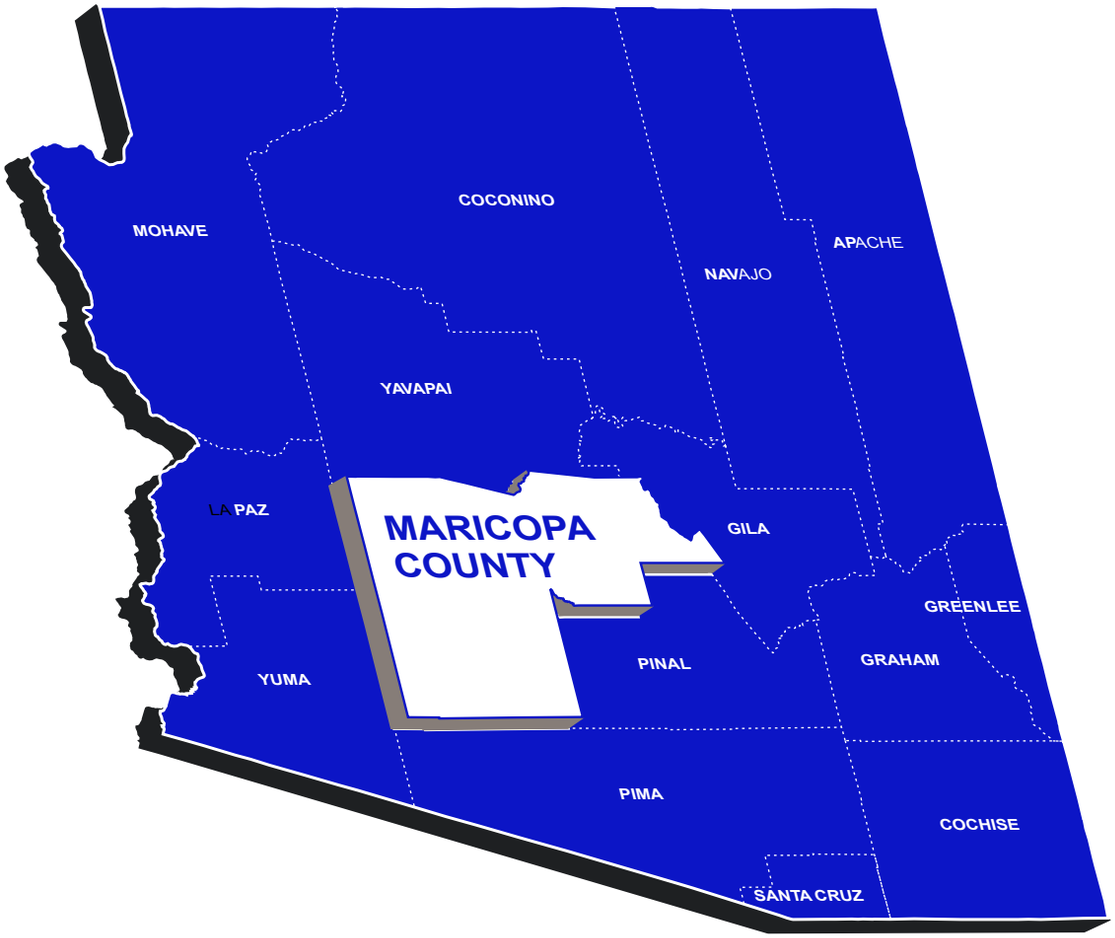
Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2012



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, 2011 to June 30, 2012

Prepared By

Department of Finance

Shelby L. Scharbach, Assistant County Manager – Chief Financial Officer

MARICOPA
1871
ARIZONA
COUNTY

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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

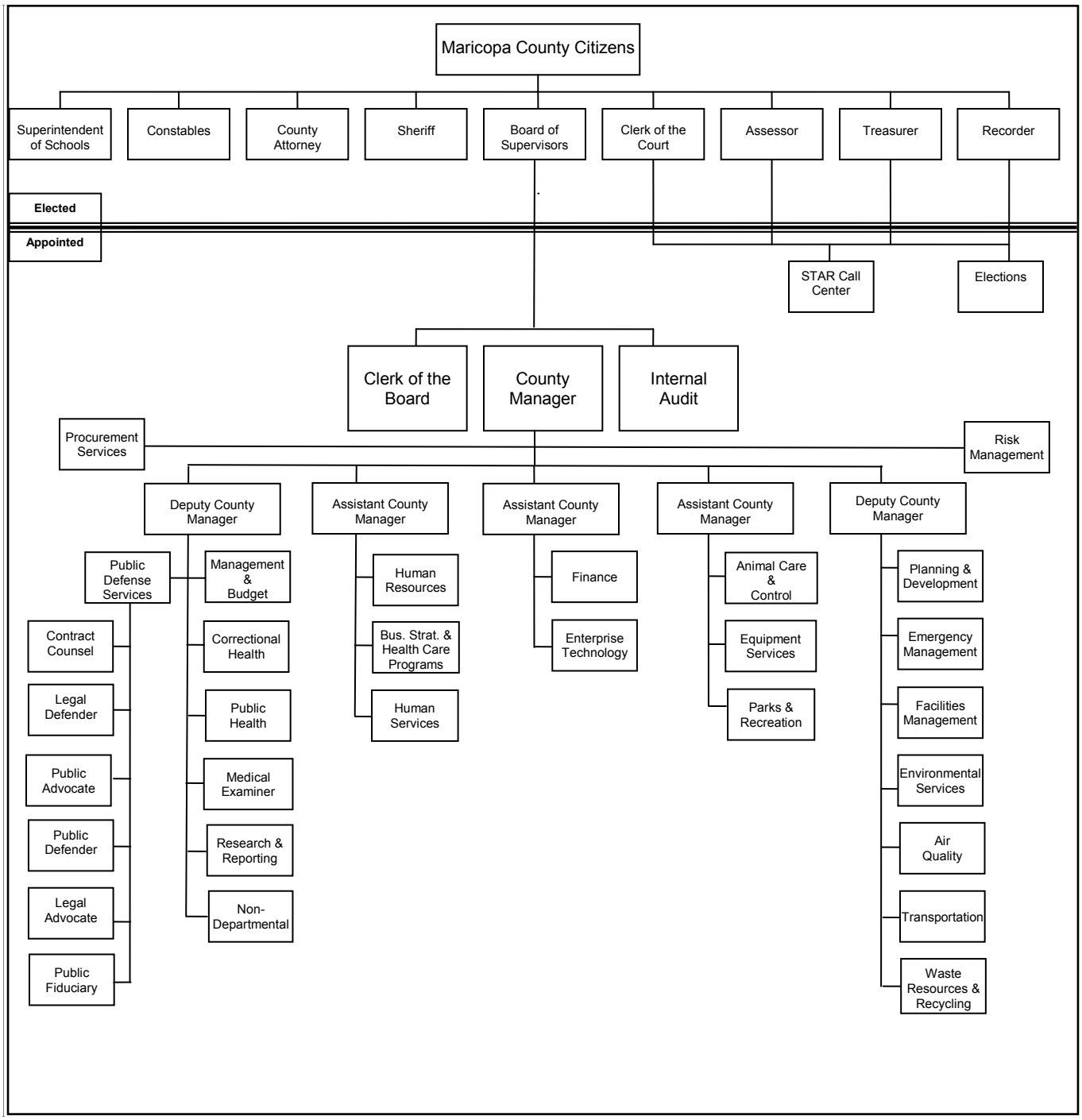
Tom Manos

♦♦♦

ASSISTANT COUNTY MANAGER – CHIEF FINANCIAL OFFICER

Shelby L. Scharbach

Organizational Chart



Maricopa County

County Administrative Office

301 West Jefferson Street
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Phoenix, AZ 85003-2143
Phone: 602-506-3571
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December 21, 2012

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, 2012.

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, 2012, 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, 2012. 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, 2011, Maricopa County contained 59.7 percent of the State's total population (www.azcommerce.com). The County occupies 9,225 square miles making it the 14th largest county in land area in the United States. 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 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 Phoenix Business Journal, 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. Cities within Maricopa County also host college bowl games such as the Fiesta Bowl and the Insight Bowl.

Arizona is slowly starting to recover from the economic downturn; however, a full recovery is still a couple years away (Elliot D. Pollack & Co.). According to the W.P. Carey School of Business, it will take Arizona until 2015 to recover and for the economy to be back to normal (http://knowledge.wpcarey.asu.edu). Maricopa County's unemployment rate is 6.9 percent as of October 2012, which remains below both the State of Arizona and the United States unemployment rates of 8.1 percent and 7.9 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 Operations 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

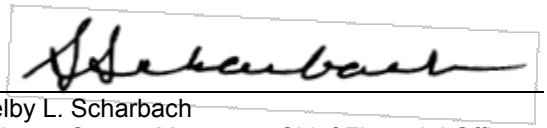
The Government Finance Officers Association of the United States and Canada (GFOA) awarded a Certificate of Achievement for Excellence in Financial Reporting to Maricopa County for its comprehensive annual financial report for the fiscal year ended June 30, 2011. In order to be awarded a Certificate 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 and audit 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,

Tom Manos
County Manager



Shelby L. Scharbach
Assistant County Manager - 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
Ramon Ramirez, CIA

June 30, 2012

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 2011-2012)

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.
- Held meetings in accordance with charter requirements.

Respectfully,

Matthew E. Breecher

Matthew Breecher, 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, 2011

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, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2012, 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, 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	6.14%	6.44%
Risk Management	0.99%	22.07%
Employee Benefits Trust	1.22%	3.35%
Fund Statements		
Aggregate remaining fund information:		
Stadium District	1.17%	0.01%
Risk Management	1.89%	48.73%
Employee Benefits Trust	2.35%	7.41%

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 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.

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.

2910 NORTH 44th STREET • SUITE 410 • PHOENIX, ARIZONA 85018 • (602) 553-0333 • FAX (602) 553-0051

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, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2012, 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.

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 3 through 13, the Budgetary Comparison Schedules on pages 71 through 74, the Schedule of Agent Retirement Plans' Funding Progress on pages 75 and 76, and the Modified Approach for Infrastructure Assets information on page 77 be presented to supplement the basic financial statements. Such information, although not a part of the basic financial statements, is required by the Governmental Accounting Standards Board who considers it to be an essential part of financial reporting for placing the basic financial statements in an appropriate operational, economic, or historical context. We have applied certain limited procedures to the required supplementary information in accordance with U.S. generally accepted auditing standards, which consisted of inquiries of management about the methods of preparing the information and comparing the information for consistency with management's responses to our inquiries, the basic financial statements, and other knowledge we obtained during our audit of the basic financial statements. We do not express an opinion or provide any assurance on the information because the limited procedures do not provide us with sufficient evidence to express an opinion or provide any assurance.

Our audit was conducted for the purpose of forming opinions on the financial statements that collectively comprise the County's basic financial statements. The combining and individual fund statements and schedules and the introductory and statistical sections listed in the table of contents are presented for purposes of additional analysis and are not required parts of the basic financial statements. Such information is the responsibility of the County's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The combining and individual fund statements and schedules have been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the reports of the other auditors, the combining and individual fund statements and schedules are fairly stated in all material respects in relation to the basic financial statements 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 do not express an opinion or provide any assurance 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 21, 2012

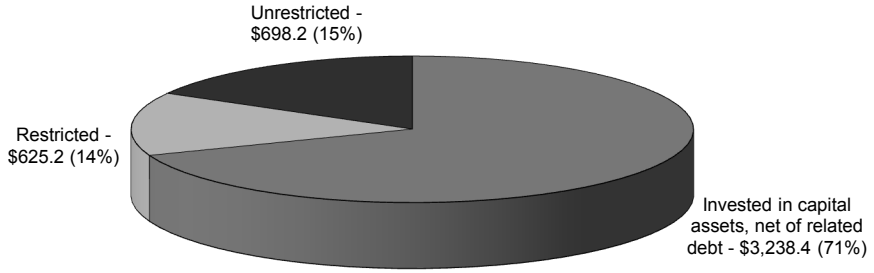
Management's Discussion and Analysis

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

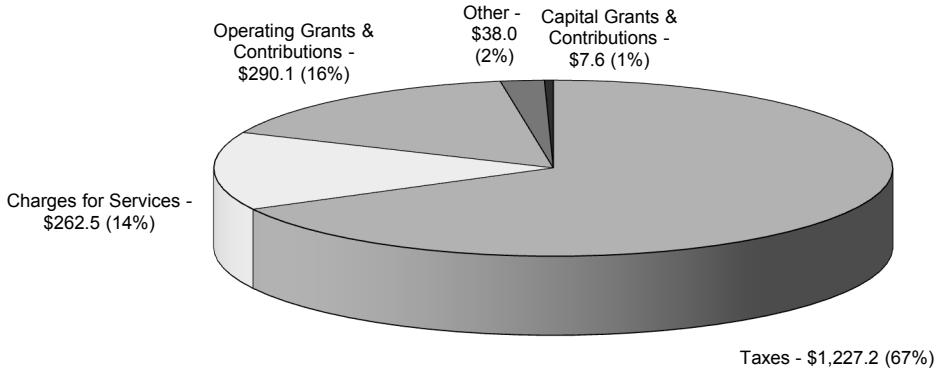
- The total assets of the County exceeded its liabilities at the close of the fiscal year by $4.6 billion (net assets), an increase of 1.4 percent from the prior year. Of this amount, $698.2 million (unrestricted net assets) may be used to meet the County's ongoing obligations to citizens and creditors.

Composition of Net Assets (in millions)



- The County's total net assets as reported in the Statement of Activities increased by $63.1 million from the prior year. The County's primary sources of revenue are from taxes, grants and contributions, and charges for services.

Revenue Sources (in millions)



- The County's governmental funds reported combined fund balances of $1,425.2 million, a decrease in fund balance of $58.8 million over the prior fiscal year. Approximately 98.4 percent of the combined fund balances or $1,402.7 million is spendable and available to meet the County's current and future needs.

- Spendable fund balance for the General Fund decreased by 30.8 percent to $283.0 million; approximately 33.3 percent of total General Fund expenditures. See page 8 for a description of spendable fund balance. 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 88.

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, Maricopa County Street Lighting District, and the Housing Authority of Maricopa County are reported as blended component units. The County has no discretely presented component units.

The Government-wide financial statements can be found on pages 18-19 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 six 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, Detention Capital Projects Fund, General Fund County Improvements Fund and Technology Capital Improvement 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 88 of this report.

  The governmental funds financial statements can be found on pages 20-24 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 228 of this report.

  The proprietary fund financial statements can be found on pages 26-28 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 30-31 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 35-68 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 71-77 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, 2012, as compared to the prior year.

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

	Governmental Activities		
	2012	2011*	% Chg P/Y
Current and other assets	$ 1,773.2	$ 1,789.6	(0.9)%
Capital assets	3,380.3	3,258.6	3.7
Total assets	5,153.5	5,048.2	2.1
Current liabilities	264.5	197.9	33.7
Long-term liabilities	327.2	351.6	(6.9)
Total liabilities	591.7	549.5	7.7
Net assets			
Invested in capital assets, net of related debt	3,238.4	3,100.2	4.5
Restricted	625.2	632.1	(1.1)
Unrestricted	698.2	766.4	(8.9)
Total net assets	4,561.8	$ 4,498.7	1.4

* Assets, liabilities, and net assets for fiscal year 2011 were adjusted by $8.2 million for the following: inclusion of component units of the Housing Authority, a nonmajor governmental fund and a blended component unit of the County; corrections of prior periods for Housing Authority capital assets; corrections for prior year capital project expenditures, and corrections related to the Special Assessment Fund. See Note 4 – Beginning Balances Restated for additional information.

By far, the largest portion - $3.2 billion or 71.0 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 $138.2 million due to an increase in net capital assets of $121.6 million and a decrease in capital related debt, net of unspent proceeds, of $16.6 million. The decrease in capital related debt was a result of regularly scheduled debt service payments. The large increase in capital assets is mainly attributed to an increase in buildings and infrastructure of $302.3 and $35.8 million, respectively, which was offset by a decrease in construction in progress of $228.2 million. The increase in buildings and decrease in construction in progress is primarily a result of the completion of the Criminal Court Tower Project, which resulted in the capitalization of a building for $315.2 million, with a corresponding decrease in construction in progress. During fiscal year 2012, the County expended $52.7 million on the Criminal Court Tower Project. The increase in infrastructure is due to an increase in Transportation and Flood Control District infrastructure of $23.4 and $12.4 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, $625.2 million or approximately 13.7 percent, represents resources that are subject to external restrictions on how they may be used. This component decreased by $6.9 million from the prior year. This decrease can be attributed to expenses exceeding revenues for the fiscal year. Although the economic environment is in recovery, it has still not fully recovered as less revenue was collected than the prior year. The County was able to minimize the impact of a decreased revenue base by employing a conservative approach to forecasting and budgeting. The County has continued to minimize the negative impact of the economy by utilizing budget balancing tactics, while still providing the citizens with mandated services.

The final component consists of unrestricted net assets, $698.2 million or 15.3 percent, and may be used to meet the County's ongoing obligations. Unrestricted net assets decreased from fiscal year 2011 by $68.2 million. This decrease is primarily attributed to an increase in current liabilities of $66.6 million or 33.7 percent as a result of an increase in claims payable of $45.0 million for the accrual of indigent health care claims in the General Fund (see Note 18 – Risk Management for further explanation).

Changes in Net Assets

As discussed previously, the County's total net assets of $4.6 billion increased by $63.1 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2012 compared to the prior year and indicates the changes in net assets for governmental activities:

Statement of Activities
For the year ended June 30
(in millions)

	Governmental Activities		% Chg
	2012	2011*	P/Y
Revenues:			
Program revenues:			
Charges for services	$ 262.5	$ 274.6	(4.4)%
Operating grants and contributions	290.1	286.4	1.3
Capital grants and contributions	7.6	58.9	(87.0)
General revenues:			
Taxes	1,227.2	1,228.1	(0.1)
Other	38.0	32.7	16.2
Total Revenues	1,825.4	1,880.7	(2.9)
Expenses:			
General government	229.8	248.4	(7.5)
Public safety	940.7	893.8	5.2
Highways and streets	79.0	123.6	(36.0)
Health, welfare and sanitation	441.7	387.9	13.9
Other**	71.1	60.2	18.1
Total Expenses	1,762.3	1,713.9	2.8
Change in net assets	63.1	166.9	(62.2)
Net assets – beginning, as restated	4,498.7	4,331.8	3.9
Net assets – ending	$4,561.8	$4,498.7	1.4

* Net assets for fiscal year 2011 were adjusted by $8.2 million for the following: inclusion of component units of the Housing Authority, a nonmajor governmental fund and a blended component unit of the County; corrections of prior periods for Housing Authority capital assets; corrections of prior year capital project expenditures; and corrections related to the Special Assessment Fund. See Note 4 – 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 not expensed, but reported as a capital asset on the Statement of Net assets, 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 $133.0 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 and contributions, which represent 67.2, 14.4 and 15.9 percent, respectively, of total governmental activities revenues for fiscal year 2012. Tax revenues in total decreased $0.9 million primarily as a result of a decrease in property tax revenue of $21.4 million, which was offset by an increase in sales tax revenues of $20.8 million. The decrease in property tax revenues is a result of the decline in housing market values experienced in prior years as a result of the economic downturn. Although the economy is improving, the property tax levy is now experiencing the decline from prior year market devaluation 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 sales tax revenue is a result of the improving economy. Charges for services revenue decreased $12.1 million as a result of a decrease in Transportation Capital Projects Fund charges for services revenue of $14.3 million. This decrease can be attributed to a decrease in intergovernmental transportation capital projects from the prior fiscal year, for which the County would have received charges for services revenue. Operating grants revenue increased $3.7 million from the prior year primarily as a result of increases in Public Health grant revenue of $7.1 million, School Funds grant revenue of $3.5 million and Flood Control District intergovernmental revenues of $5.9 million. The increase in Public Health and School Funds grant revenues is a result of additional grant funding. The increase in Flood Control District intergovernmental revenues is primarily a result of federal monies received for the Flood Control dam rehabilitation project, for which the County received $3.5 million in additional revenue in fiscal year 2012. These increases were offset by decreases in CDBG Housing Trust grant revenues of $4.6 million and Transportation Department Highway User Revenue Fee (HURF) revenues of $6.9 million. The decrease in HURF is a result of the change in the state distribution formula to divert more funds from counties to support state programs. The decrease in CDBG grant revenues is a result of a cutback in the HOME and CDBG grants by the federal grantor as a result of reduced funding.

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 increased $48.4 million or 2.8 percent from the prior fiscal year. The most significant fluctuations were in the public safety; highways and streets; and health, welfare and sanitation functions, with net changes of $46.9, ($44.5), and $53.8 million, respectively. The increase in public safety is primarily attributable to an increase in public safety expenditures as a result of the mandated payment to the State of $26.4 million, of which $23.7 million was paid from public safety departments. The increase is also attributed to an increase in internal service charges of $10.4 million that were previously budgeted and paid for out of the general government department (governmental activities). The decrease in highways and streets expenses is mainly due to a decrease in Transportation infrastructure asset deletions, resulting in a decrease in loss on disposal of assets from the prior year of $36.7 million. The increase in health, welfare, and sanitation expenses is primarily due to an increase in total ALTCS contributions of $35.9 million (see page 9 for further information).

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. In order to provide comparative discussion of fund balances to the prior year, the analysis below of 'spendable' balance represents restricted, committed, assigned, and unassigned fund balance.

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, *spendable 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, 2012, the governmental funds reported combined fund balances of $1,425.2 million and a decrease in fund balance of $58.8 million from the prior fiscal year. Approximately 98.4 percent of the combined fund balances or $1,402.7 million is available to meet the County's current and future needs (spendable fund balance). The remaining fund balance is reserved for inventories, intergovernmental loans 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, spendable fund balance of the General Fund was $283.0 million, while total fund balance was $302.9 million. This represents a decrease in the spendable fund balance from the prior year of $126.0 million, or 30.8 percent. As a measure of the General Fund's liquidity, it may be useful to compare both spendable fund balance and total fund balance to the total fund expenditures. Spendable fund balance represents 33.3 percent of the total fiscal year 2012 General Fund expenditures, while total fund balance represents 35.6 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures.

During fiscal year 2012, the General Fund experienced a change in fund balance of ($126.5) million, a decrease of $46.3 million from the prior fiscal year. While revenues stayed flat in comparison to prior year, expenditures increased $43.2 million. The increase in expenditures is primarily a result of an increase in total ALTCS contributions of $35.9 million. Total ALTCS contributions increased as a result of the County no longer receiving a reduction in payment from the Federal Medical Assistance Percentages (FMAP) stimulus monies.

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 and detention facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $77.9 million, of which 99.9 percent is restricted and considered spendable. This was an increase in total fund balance of $20.9 million, or 36.7 percent, from the prior fiscal year. Although the fund had more expenditures than revenues by $142.4 million, the increase in fund balance can be attributed to net transfers of $163.4 million, which represented a net increase in transfers of $193.6 million over the prior year. This net increase is primarily attributed to a decrease in transfers out to the Detention Capital Projects Fund and Detention Technology Capital Improvement Fund of $181.3 and $6.1 million, respectively. The amount to be transferred to the Detention Capital Projects Fund and the Detention Technology Capital Improvement 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 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, spendable fund balance of the County Improvement Debt Fund was $13.0 million, of which $11.6 million is restricted for debt service. This represents an increase of $6.2 million from the prior fiscal year and is a result of transfers in for the payment of regularly scheduled debt service payments. As no new debt issuances occurred during the fiscal year, the primary activity in this fund is debt service payments.

Detention Capital Projects Fund
The Detention Capital Projects Fund is a capital projects fund that accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by the voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities. At the end of the current fiscal year, fund balance of the Detention Capital Projects Fund was $244.1 million, all of which is restricted and considered spendable. The fund balance in this fund decreased $22.1 million from the prior fiscal year, which is primarily attributed to capital project expenditures for the Criminal Court Tower Project.

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 energy conservation projects. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was $312.3 million, all of which is committed and considered spendable. The fund balance in this fund increased $40.4 million from the prior fiscal year primarily as a result of net transfers of $89.8 million exceeding capital outlay expenditures of $49.8 million by $40.0 million.

Technology Capital Improvement Fund
The Technology Capital Improvement Fund is a capital projects fund that accounts for technology improvement capital projects funded by transfers from the General Fund. Projects that are currently funded include technology infrastructure upgrades, administrative and detention system projects, and security and telephone system upgrades. At the end of the current fiscal year, fund balance of the Technology Capital Improvement Fund was $178.8 million, all of which is committed and considered spendable. The fund balance in this fund increased $29.3 million from the prior fiscal year primarily as a result of transfers in of $64.8 million from the General Fund exceeding capital project expenditures of $35.5 million by $29.3 million.

General Fund Budgetary Highlights

The difference between the original budget and the final amended budget for the General Fund resulted in no significant change in revenues and a decrease in expenditures of $99.0 million. The decrease in budgeted expenditures was primarily a result of excess budget authority being moved from the General Fund to the General Fund County Improvements Fund for future capital projects. A significant favorable expenditure variance, as compared to the budget, was incurred in the Public Works Department (general government function) of $16.2 million. These savings were a result of the Public Works Department's less than anticipated spending on major maintenance. 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, 2012, was $3.4 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 12 – 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, 2012, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of $250.8, $188.9, and $178.0 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 2012, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by $3,988,554 and $137,432 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 delayed due to deficient subgrade soil that required remediation and will rollover to fiscal year 2013. See Required Supplementary Information on page 77 for additional information. At June 30, 2012, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $333.9, $720.0, and $29.4 million, respectively.

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

	Governmental Activities			
	2012	2011*	$ Change	% Change
Land	$ 722.4	$ 713.5	$8.9	1.2%
Infrastructure	720.0	696.6	23.4	3.4
Buildings and improvements (net of accumulated depreciation)	1,400.9	1,101.9	299.0	27.1
Machinery and equipment (net of accumulated depreciation)	91.1	84.9	6.2	7.3
Construction in progress	257.0	485.2	(228.2)	(47.0)
Infrastructure (net of accumulated depreciation)	188.9	176.5	12.4	7.0
Totals	$ 3,380.3	$ 3,258.6	121.7	3.7

* The capital asset amounts for fiscal year 2011 were restated for inclusion of component units of the Housing Authority, a nonmajor governmental fund and a blended component unit of the County; for corrections of prior periods for Housing Authority capital assets; and corrections for prior year capital project expenditures. See Note 4 – Beginning Balances Restated for additional information.

Capital assets, net of accumulated depreciation, increased by $121.7 million, or 3.7 percent, from the prior year. The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2012, was the increase in buildings and improvements and the decrease in construction in progress of $299.0 and $228.2 million, respectively, from the prior fiscal year. During fiscal year 2012, the County completed the Criminal Court Tower Project, which resulted in the capitalization of the building and related equipment, and improvements of $315.2, $3.5, and $0.5 million, respectively. The completion and capitalization of this project resulted in a corresponding decrease in construction in progress of $319.3 million. Transportation Department and Flood Control District infrastructure assets increased $22.8 and 32.3 million, respectively, from the prior year and accounted for changes in land, construction in progress, and infrastructure of $6.3, $7.6, and $41.2 million, respectively.

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 2011
Standard & Poor's	AAA	March 2011
Lease Revenue Bonds		
Fitch Ratings	AA+	April 2011
Standard & Poor's	AA+	March 2011
Certificates of Participation		
Fitch Ratings	AA+	April 2011

At June 30, 2012, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of $327.2 million, which represents a $24.5 million decrease from the prior year balance of $351.7 million (restated). The majority of the decrease is attributable to debt service payments made during fiscal year 2012 for lease revenue bonds ($11.3 million), certificates of participation ($2.9 million), Stadium District revenue bonds ($3.6 million), and Stadium District loans ($1.2 million) and a net decrease of reported and incurred but not reported claims of $4.4 million. The largest components of long-term liabilities at June 30, 2012, consisted of lease revenue bonds - $130.8 million, Stadium District revenue bonds - $30.9 million, and reported claims and incurred but not reported claims - $140.0 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. At June 30, 2012, the fund balance in the County Improvement Debt Fund to pay future liabilities was $13.0 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 $58.2 million (par value) of which $30.9 million remains outstanding.

Reported and incurred but not reported claims applicable to governmental activities of $140.0 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is a decrease of $4.4 million from the prior year as noted above. This liability is 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 14 – Long-Term Liabilities and Note 18 – Risk Management).

Economic Factors and Next Year's Budget and Rates

- Arizona will continue to experience slow growth for the remainder of this year and next, followed by cautious acceleration as migration flows improve and construction begins to increase (http://azeconomy.eller.arizona.edu).
- The United States Census Bureau reports that Maricopa County's population increased by 1.7 percent from fiscal year 2010 to 2011 (www.census.gov). The unemployment rate in Maricopa County, according to Arizona Workforce, in October 2012 was 6.9 percent, which remains below both the state and national average of 8.1 percent and 7.9 percent, respectively (www.workforce.az.gov).

- As reported by the Arizona Department of Commerce, Maricopa County's population increased 25.5 percent from July 1, 2000 to July 1, 2011, which is higher than the United States' overall population increase of 10.4 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 2013 budget and tax rate, which took into account several significant trends:

- Assessed property tax values are estimated to continue to decline though fiscal year 2015 with only a 2.5 percent anticipated increase in fiscal year 2016.
- Annual collections of State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues are expected to begin increasing slightly or at least remain flat in fiscal year 2013 and are not expected to regain the peak levels of fiscal year 2007 until after fiscal year 2017.

At the end of the fiscal year, total fund balance for the General Fund was $302.9 million, or 35.6 percent of total General Fund expenditures, of which $283.0 million is considered spendable. Spendable fund balance decreased by 30.8 percent from the prior year. See page 9 for further information. In accordance with 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 Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations.

Capital Projects Funds

Detention Capital Projects Fund – Accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities.

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.

Technology Capital Improvement Fund – Established by the Board of Supervisors to account for General Fund and other resources committed for technology improvement projects.

Maricopa County
Statement of Net Assets
June 30, 2012

	PRIMARY GOVERNMENT
	Governmental Activities
ASSETS	
Cash in bank and on hand	$ 28,211,601
Cash and investments held by County Treasurer	1,483,133,886
Receivables (net of allowances for uncollectibles)	21,078,978
Due from other governmental units	163,109,995
Inventories	9,238,129
Prepaids	2,377,479
Deferred costs	1,914,257
Miscellaneous	4,149,129
Intergovernmental loans	15,882,280
Cash and investments held by trustee – restricted	44,174,858
Capital assets:	
Land	722,403,268
Buildings and improvements	1,851,824,822
Machinery and equipment	329,367,375
Infrastructure – nondepreciable	719,965,384
Infrastructure – depreciable	271,659,077
Construction in progress	257,017,823
Less: accumulated depreciation	(771,966,872)
Total assets	5,153,541,469
LIABILITIES	
Accounts payable	89,734,671
Accrued liabilities	8,942,302
Employee compensation payable	79,363,197
Interest payable	3,046,279
Claims payable	45,000,000
Unearned revenue	22,932,990
Advances	6,096,949
Deposits held for other parties	9,404,281
Noncurrent liabilities:	
Due within one year	64,708,488
Due in more than one year	262,492,446
Total liabilities	591,721,603
NET ASSETS	
Invested in capital assets, net of related debt	3,238,389,442
Restricted for:	
General government	4,247,409
Public safety	473,518,780
Highways and streets	51,387,649
Health, welfare and sanitation	24,791,910
Culture and recreation	46,130,937
Education	4,268,722
Debt service	20,884,938
Unrestricted	698,200,079
Total net assets	$ 4,561,819,866

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, 2012

		Program Revenues			Net (Expense)
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Revenue and Changes in Net Assets
Functions/Programs					
Primary government:					
Governmental activities:					
General government	$ 229,774,209	$ 25,986,495	$ 8,605,840	$ 2,420,875	$ (192,760,999)
Public safety	940,656,263	157,678,693	45,279,385	311,954	(737,386,231)
Highways and streets	79,064,075	14,143,550	94,682,209	4,273,978	34,035,662
Health, welfare and sanitation	441,741,947	51,271,770	131,539,955	635,445	(258,294,777)
Culture and recreation	52,783,614	13,205,450	293,233		(39,284,931)
Education	12,886,213	179,928	9,723,225		(2,983,060)
Interest on long-term debt	5,441,500				(5,441,500)
Total governmental activities	1,762,347,821	262,465,886	290,123,847	7,642,252	(1,202,115,836)
Total primary government	$ 1,762,347,821	$ 262,465,886	$ 290,123,847	$ 7,642,252	(1,202,115,836)

General revenues:	
Taxes:	
Property taxes, levied for general purposes	504,805,017
Property taxes, levied for Flood Control District	61,210,182
Property taxes, levied for Library District	19,049,420
Property taxes, levied for Street Lighting District	5,026,752
Share of state sales taxes	400,453,544
Sales tax – Jail construction and operation	118,052,954
Surcharge tax – Stadium District	5,192,003
Share of state vehicle license tax	113,363,658
Grants and contributions not restricted to specific programs	2,802,089
Unrestricted investment earnings	18,135,778
Miscellaneous	17,094,924
Total general revenues	1,265,186,321
Change in net assets	63,070,485
Net assets, beginning, as restated	4,498,749,381
Net assets, ending	$4,561,819,866

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

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2012

	General	Detention Operations	County Improvement Debt
ASSETS			
Cash in bank and on hand	$ 24,286,000	$ 350	$
Cash and investments held by County Treasurer	202,221,205	68,776,220	1,441,663
Receivables	16,594,808	228,296	
Due from other funds	51,868,391		
Due from other governmental units	77,642,731	22,709,382	7,515,182
Inventories	4,473,886	99,934	
Miscellaneous	411,029	617,909	
Intergovernmental loans	15,882,280		
Cash and investments held by trustee – restricted			24,935,913
Total assets	$ 393,380,330	$ 92,432,091	$ 33,892,758
LIABILITIES AND FUND BALANCES			
Liabilities:			
Accounts payable	$ 16,727,254	$ 11,354,502	$
Employee compensation payable	7,957,230	3,209,442	
Accrued liabilities	540,428	14,690	
Due to other funds			
Claims payable	45,000,000		
Interest payable			2,904,290
Bonds payable			10,465,000
Notes payable			
Special assessment debt with governmental commitment			
Advances	6,096,949		
Deferred revenue	14,123,378		7,515,182
Deposits held for other parties			
Total liabilities	90,445,239	14,578,634	20,884,472
Fund balances:			
Nonspendable	19,923,166	99,934	
Restricted		77,753,523	11,566,623
Committed	159,000,000		1,441,663
Assigned	88,432,960		
Unassigned	35,578,965		
Total fund balances	302,935,091	77,853,457	13,008,286
Total liabilities and fund balances	$ 393,380,330	$ 92,432,091	$ 33,892,758

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, 2012, 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.

Detention Capital Projects	General Fund County Improvements	Technology Capital Improvement	Other Governmental Funds	Total Governmental Funds
$	$	$	$ 3,820,440	$ 28,106,790
246,473,159	373,424,924	187,791,015	284,185,091	1,364,313,277
			3,252,028	20,075,132
			26,022	51,894,413
			55,242,700	163,109,995
			2,534,842	7,108,662
			3,120,191	4,149,129
				15,882,280
			19,238,945	44,174,858
$ 246,473,159	$ 373,424,924	$ 187,791,015	$ 371,420,259	$ 1,698,814,536
$ 1,093,297	$ 10,136,397	$ 8,958,203	$ 37,419,643	$ 85,689,296
			2,977,159	14,143,831
			2,832,818	3,387,936
	45,000,000		6,409,763	51,409,763
				45,000,000
			3,381	2,907,671
				10,465,000
			33,280	33,280
			2,697	2,697
				6,096,949
			23,530,636	45,169,196
1,254,829	5,998,556		2,045,448	9,298,833
2,348,126	61,134,953	8,958,203	75,254,825	273,604,452
			2,534,842	22,557,942
244,125,033			289,916,316	623,361,495
	312,289,971	178,832,812	11,742,417	663,306,863
				88,432,960
			(8,028,141)	27,550,824
244,125,033	312,289,971	178,832,812	296,165,434	1,425,210,084
$ 246,473,159	$ 373,424,924	$ 187,791,015	$ 371,420,259	
				3,377,250,091
				22,236,206
				(26,391,691)
				(236,484,824)
				$ 4,561,819,866

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2012

	General	Detention Operations	County Improvement Debt
REVENUES			
Taxes	$ 500,199,199	$ 118,052,954	$
Licenses and permits	1,913,678		
Intergovernmental	530,821,947	2,241,068	
Charges for services	40,081,935	27,382,452	2,044,982
Fines and forfeits	12,151,025		
Special assessments			
Interest income	6,564,308	2,340,568	5,235
Miscellaneous	8,678,147	48,583	
Total revenues	1,100,410,239	150,065,625	2,050,217
EXPENDITURES			
Current:			
General government	161,853,795		
Public safety	429,607,663	291,211,277	
Highways and streets			
Health, welfare and sanitation	249,419,875		
Culture and recreation	1,097,796		
Education	2,076,370		
Debt service:			
Principal			13,595,551
Interest			5,812,695
Capital outlay	6,791,168	1,246,615	
Total expenditures	850,846,667	292,457,892	19,408,246
Excess (deficiency) of revenues over expenditures	249,563,572	(142,392,267)	(17,358,029)
OTHER FINANCING SOURCES (USES)			
Transfers in	1,351	182,706,088	23,578,935
Transfers out	(375,566,326)	(19,349,950)	
Total other financing sources (uses)	(375,564,975)	163,356,138	23,578,935
Net change in fund balances	(126,001,403)	20,963,871	6,220,906
Fund balances at beginning of year, as restated	429,402,403	56,935,901	6,787,380
Changes in nonspendable resources:			
Decrease in inventories	(465,909)	(46,315)	
Fund balances at end of year	$ 302,935,091	$ 77,853,457	$ 13,008,286

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

Detention Capital Projects	General Fund County Improvements	Technology Capital Improvement	Other Governmental Funds	Total Governmental Funds
$	$	$	$ 85,852,564	$ 704,104,717
			55,222,472	57,136,150
1,110,691			292,901,844	827,075,550
			91,085,665	160,595,034
			18,855,004	31,006,029
			5,026,752	5,026,752
			8,395,287	17,305,398
129,549	451,155		8,856,878	18,164,312
1,240,240	451,155		566,196,466	1,820,413,942
			7,114,015	168,967,810
			152,466,446	873,285,386
			49,416,837	49,416,837
			186,029,379	435,449,254
			29,694,416	30,792,212
			10,654,782	12,731,152
			4,810,483	18,406,034
			1,858,489	7,671,184
33,600,450	49,835,264	35,498,196	152,209,574	279,181,267
33,600,450	49,835,264	35,498,196	594,254,421	1,875,901,136
(32,360,210)	(49,384,109)	(35,498,196)	(28,057,955)	(55,487,194)
16,000,000	112,239,628	64,836,373	100,524,478	499,886,853
(5,700,000)	(22,438,376)		(79,521,255)	(502,575,907)
10,300,000	89,801,252	64,836,373	21,003,223	(2,689,054)
(22,060,210)	40,417,143	29,338,177	(7,054,732)	(58,176,248)
266,185,243	271,872,828	149,494,635	303,313,508	1,483,991,898
			(93,342)	(605,566)
$ 244,125,033	$ 312,289,971	$ 178,832,812	$ 296,165,434	$ 1,425,210,084

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, 2012

Net change in fund balances – total governmental funds (page 23)	$	(58,176,248)
Amounts reported for governmental activities in the Statement of Activities on page 19 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.		132,994,739
The net effect of various miscellaneous transactions involving capital assets is to decrease net assets.		(11,096,577)
Collections of certain revenues in the governmental funds exceeded revenues reported in the Statement of Activities.		(6,884,396)
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.		20,192,957
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.		(4,769,844)
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 expense of internal service funds is reported with governmental activities.		(9,190,146)
Change in net assets of governmental activities (page 19)	$	63,070,485

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

Maricopa County
Statement of Net Assets
Proprietary Funds
June 30, 2012

	Governmental Activities – Internal Service Funds
ASSETS	
Current assets:	
Cash in bank and on hand	$ 104,811
Cash and investments held by County Treasurer	118,820,609
Receivables:	
Accounts	924,206
Accrued interest	79,640
Inventories	2,129,467
Prepaids	2,377,479
Total current assets	124,436,212
Noncurrent assets:	
Capital assets:	
Machinery and equipment	12,570,192
Less accumulated depreciation	(9,549,406)
Total noncurrent assets	3,020,786
Total assets	127,456,998
LIABILITIES	
Current liabilities:	
Accounts payable	3,582,897
Employee compensation payable	4,210,179
Accrued liabilities	5,554,366
Due to other funds	484,650
Liability for reported and incurred but not reported claims (current portion)	45,602,680
Total current liabilities	59,434,772
Noncurrent liabilities:	
Liability for reported and incurred but not reported claims	94,413,917
Total noncurrent liabilities	94,413,917
Total liabilities	153,848,689
NET ASSETS (DEFICIT)	
Invested in capital assets	3,020,786
Unrestricted	(29,412,477)
Total net deficit	$ (26,391,691)

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, 2012

	Governmental Activities – Internal Service Funds
OPERATING REVENUES	
Charges for services	$ 175,978,294
Miscellaneous	325,085
Total operating revenues	176,303,379
OPERATING EXPENSES	
Personal services	11,959,101
Supplies	18,371,133
Other services	9,453,602
Legal	5,343,230
Insurance and claims	132,600,276
Leases and rentals	58,576
Repairs and maintenance	2,081,358
Travel and transportation	45,867
Utilities	8,051,593
Depreciation	1,091,159
Total operating expenses	189,055,895
Operating loss	(12,752,516)
NONOPERATING REVENUES (EXPENSES)	
Investment income	873,316
Total nonoperating revenues	873,316
Loss before transfers	(11,879,200)
Transfers in	2,716,418
Transfers out	(27,364)
Change in net assets	(9,190,146)
Total net deficit – beginning	(17,201,545)
Total net deficit – ending	$ (26,391,691)

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, 2012

	Governmental Activities - Internal Service Funds
CASH FLOWS FROM OPERATING ACTIVITIES	
Charges for services	$ 175,952,285
Other receipts	325,085
Payments for goods and services	(176,651,653)
Payments for personal services and benefits	(11,813,762)
Net cash used for operating activities	(12,188,045)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES	
Advances from General Fund	2,716,418
Transfers to other funds	(27,364)
Loan payments to General Fund	(126,779)
Net cash provided by noncapital financing activities	2,562,275
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES	
Acquisition of capital assets	(838,124)
Net cash used for capital and related financing activities	(838,124)
CASH FLOWS FROM INVESTING ACTIVITIES	
Interest and dividends	801,311
Net cash provided by investing activities	801,311
Net decrease in cash and cash equivalents	(9,662,583)
Cash and cash equivalents, July 1, 2011	128,588,003
Cash and cash equivalents, June 30, 2012	$ 118,925,420
RECONCILIATION OF OPERATING LOSS TO NET CASH USED FOR OPERATING ACTIVITIES:	
Operating loss	$ (12,752,516)
Adjustments to reconcile operating loss to net cash used for operating activities	
Depreciation expense	1,091,159
Liability for reported and incurred but not reported claims - noncurrent	819,280
Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]:	
Accounts receivable	(26,009)
Inventories	(266,574)
Prepaids	(389,741)
Accounts payable	1,200,494
Employee compensation payable	145,339
Accrued liabilities	3,166,462
Liability for reported and incurred but not reported claims - current	(5,175,939)
Net cash used for operating activities	$ (12,188,045)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:	
Accumulated depreciation from disposed capital assets	$ 505,890
Machinery and equipment disposed	(505,890)
Capital assets transferred from governmental activities	72,560
Accumulated depreciation transferred from governmental activities	(72,560)

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

Maricopa County
Statement of Fiduciary Net Assets
Fiduciary Funds
June 30, 2012

	Investment Trust Fund	Agency Fund
Assets		
Cash in bank and on hand	$	$ 38,177,702
Cash and investments held by County Treasurer	2,143,148,228	673,901
Accrued interest receivable	1,383,718	
Miscellaneous		36,420
Total assets	2,144,531,946	$ 38,888,023
Liabilities		
Accrued liabilities		$ 360,310
Deposits held for other parties		38,527,713
Total liabilities		$ 38,888,023
Net Assets		
Held in trust for investment participants	$ 2,144,531,946	

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, 2012

	Investment Trust Fund
Additions:	
Contributions from participants	$ 14,309,895,255
Investment income:	
Interest income	11,584,298
Net change in fair value of investments	2,025,247
Net investment income	13,609,545
Total additions	14,323,504,800
Deductions:	
Distributions to participants	14,554,317,160
Total deductions	14,554,317,160
Change in net assets	(230,812,360)
Net assets – beginning, as restated	2,375,344,306
Net assets – ending	$ 2,144,531,946

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

Financial Section

Basic Financial Statements - Notes

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2 FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

NOTE 3 REPORTING CHANGES

NOTE 4 BEGINNING BALANCES RESTATED

NOTE 5 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

NOTE 6 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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NOTE 9 RECEIVABLES

NOTE 10 DUE FROM OTHER GOVERNMENTAL UNITS

NOTE 11 INTERGOVERNMENTAL LOANS

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NOTE 14 LONG-TERM LIABILITIES

NOTE 15 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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NOTE 17 OPERATING LEASES

NOTE 18 RISK MANAGEMENT

NOTE 19 POLLUTION REMEDIATION OBLIGATIONS

NOTE 20 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

NOTE 21 INTERFUND BALANCES AND ACTIVITY

NOTE 22 SUBSEQUENT EVENTS

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Maricopa County's accounting policies conform to generally accepted accounting principles applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

A. Reporting Entity

Maricopa County is a general purpose local government that is 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 so intertwined with the County that they 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. Maricopa County does not report any discretely presented component units. Each blended 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 on behalf of the County. 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 Maricopa County 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 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 Maricopa County 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 Street Lighting Districts, the Districts are considered a blended component unit of the County.

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. As the Maricopa County Board of Supervisors serves as the Housing Authority's Board of Commissioners, it is able to significantly influence the programs, projects, activities, or level of services provided by the Housing Authority; therefore, the Housing Authority is a blended component unit of the County. Effective for fiscal year 2012, the Housing Authority reports two discretely presented component units, Rose Terrace Development Partnership, L.L.C. and Maricopa Revitalization Partnership, L.L.C. These component units are combined and reported with the Housing Authority as a single special revenue fund on Maricopa County's combining financial statements. Complete financial statements for the Housing Authority of Maricopa County and their component units 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 overall government's financial activities, 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 or discretely presented component units.

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 taxes levied or imposed by the County 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 funds, 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 Refunding Bonds, Series 2003; Lease Revenue Bonds, Series 2007A; Lease Revenue Refunding Bonds, Series 2007B; and other long-term obligations. This fund's main revenue source is from transfers for the repayment of debt.

The Detention Capital Projects Fund – accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, and extended by the voters on November 5, 2002. Funding is provided by transfers from the Detention Operations Fund for construction of the adult and juvenile detention facilities.

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. Revenues in this fund consist mainly of transfers from the General Fund. 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 Technology Capital Improvement Fund – was established to account for General Fund and other resources committed for technology improvement projects.

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 the County Treasurer holds and invests on behalf of other governmental entities.

The agency fund – accounts for assets the County holds 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 income. Expenditures are recorded when the related fund liability is incurred, except for principal and interest on general long-term debt, landfill closure and postclosure care costs, pollution remediation obligations, 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. For these types of programs, the County applies grant resources to such programs before using general revenues. All other programs, the County uses unrestricted revenues first.

The County's internal service funds 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 County has chosen the option not to follow FASB Statements and Interpretations issued after November 30, 1989.

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 the 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 as nonspendable fund balance 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 methods, 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 are depreciated using the straight-line method over the following estimated useful lives:

Type of Assets	Estimated Useful Life (In Years)
Buildings and improvements	20 - 50
Infrastructure	25 - 50
Autos and trucks	3 - 10
Other equipment	3 - 20

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 Flood Control District, to estimate Flood Control's historical cost for these assets.

H. Fund Balance Classifications

Fund balances of the governmental funds are reported separately within classifications based on a hierarchy of the constraints placed on the use of those resources. The classifications are based on the relative strength of the constraints that control how the specific amounts can be spent. The classifications are nonspendable, restricted, and unrestricted, which includes committed, assigned, and unassigned fund balance classifications.

The nonspendable fund balance classification includes amounts that cannot be spent because they are either not in spendable form, such as inventories, or are legally or contractually required to be maintained intact. Restricted fund balances are those that have externally imposed restrictions on their usage by creditors, such as through debt covenants, grantors, contributors, or laws and regulations.

The unrestricted fund balance category is composed of committed, assigned, and unassigned resources. Committed fund balances are self-imposed limitations approved by the County's Board of Supervisors, which is the highest level of decision-making authority within the County. The constraints placed on committed fund balances can be removed or changed by only the Board.

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but are neither restricted nor committed. Only the Board of Supervisors has authorization to assign fund balances.

The unassigned fund balance is the residual classification for the General Fund and includes all spendable amounts not reported in the other classifications. Also, deficits in fund balances of the other governmental funds are reported as unassigned.

The County's policy is to account for most restricted and committed revenue sources (subject to legal restriction, etc.) by segregating them in a separate fund; however, by its nature, the General Fund may have several different classifications of fund balance. Therefore, when expending General Fund fund balance, if an expenditure is incurred that can be paid from either restricted or unrestricted fund balances, it's the County's policy to use unrestricted fund balance first. For the disbursement of unrestricted fund balances, it is the County's policy to use unassigned amounts first, followed by assigned amounts, and lastly committed amounts.

I. Investment Income

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

J. 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, and roll-over from year-to-year, up to 240 or 320 hours (depending on employee classification) 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 terminating 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 terminating 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, 2012, 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. A liability for these amounts is reported in the governmental funds' financial statements only if they have matured, for example, as a result of employee resignations and retirements by fiscal year-end.

NOTE 2 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2012, were as follows:

	General Fund	Detention Operations Fund	County Improvement Debt Fund	Detention Capital Projects Fund	General Fund County Improvements Fund	Technology Capital Improvement Fund	Other Governmental Funds	Total
Fund balances:								
Nonspendable:								
Inventory	$ 4,473,886	$ 99,934	$	$	$	$	$ 2,534,842	$ 7,108,662
Loan receivable	15,449,280							15,449,280
Total nonspendable	19,923,166	99,934					2,534,842	22,557,942
Restricted for:								
Capital projects				244,125,033			74,368,207	318,493,240
Debt service			11,566,623				9,318,315	20,884,938
Education							4,268,722	4,268,722
Flood control							59,844,252	59,844,252
Health and welfare							18,103,426	18,103,426
Judicial activities							21,168,261	21,168,261
Law enforcement		77,753,523					15,551,206	93,304,729
Library District							17,476,747	17,476,747
Other purposes							7,934,289	7,934,289
Parks and recreation							4,775,293	4,775,293
Social services							4,796,144	4,796,144
Stadium District							13,210,423	13,210,423
Transportation							37,383,320	37,383,320
Waste management							1,717,711	1,717,711
Total restricted		77,753,523	11,566,623	244,125,033			289,916,316	623,361,495
Committed to:								
Capital projects					312,289,971	178,832,812	140,647	491,263,430
Debt service			1,441,663					1,441,663
General government	159,000,000							159,000,000
Health and welfare							8,785,861	8,785,861
Other purposes							2,815,909	2,815,909
Total committed	159,000,000		1,441,663		312,289,971	178,832,812	11,742,417	663,306,863
Assigned to:								
General government	88,432,960							88,432,960
Total assigned	88,432,960							88,432,960
Unassigned	35,578,965						(8,028,141)	27,550,824
Total fund balances	$ 302,935,091	$ 77,853,457	$ 13,008,286	$ 244,125,033	$ 312,289,971	$ 178,832,812	$ 296,165,434	$1,425,210,084

Stabilization Arrangements – The Board of Supervisors has the authority to authorize and establish a stabilization arrangement by formal action. Subsequent modification, addition to, or expenditure from any stabilization arrangements also requires formal action by the Board of Supervisors, the highest level of decision-making authority within the County. At June 30, 2012, the General Fund had fund balances of $159,000,000 committed for budget stabilization. These amounts were committed specifically to cover either: a) an unusual revenue shortfall of 5% or more of estimated General Fund operating revenue for fiscal year 2012 due to a natural disaster, a sudden, severe economic downturn and/or actions by the State of Arizona to reduce shared revenues; b) an unusual unanticipated expenditure equaling 5% or more of estimated General Fund operating revenue for fiscal year 2012 that must be funded due to natural disaster, a legal judgment or settlement not covered by the County's Risk Management Trust, and/or actions by the State of Arizona that shift significant new expenditures to the County; or c) a combination of the circumstances described in a) and b) that together equal 5% or more of estimated General Fund operating revenue.

NOTE 3 – REPORTING CHANGES

Beginning in fiscal year 2012, the County established the Officer Safety Equipment Fund (special revenue fund), a nonmajor governmental fund.

NOTE 4 – BEGINNING BALANCES RESTATED

On July 1, 2011, the County restated beginning net assets of the governmental activities and the investment trust fund and beginning fund balance for the governmental funds for corrections of prior periods related to the Special Assessments and Special Improvement Districts (Districts) that are reported either in the governmental funds or investment trust fund, depending on the County's fiduciary responsibilities of the Districts' assets. The adjustments were due to corrections for three separate Districts that were misclassified, excluded, or double-reported of $438,281, $107,467, and ($30,625), respectively. These errors in total affected the beginning net assets by $515,123 reported in the County Treasurer's Investment Pool presented in Note 8 – Condensed Financial Statements of County Treasurer's Investment Pool.

On July 1, 2011, the County also restated beginning net assets and beginning fund balance of the governmental fund financial statements of $8,646,197 and ($48,310), respectively, for the inclusion of the Housing Authority of Maricopa County's discretely presented component units as part of the Housing Authority Fund (nonmajor special revenue fund). In addition, beginning net assets were restated for equipment purchased in the prior year but unrecorded by the Housing Authority of Maricopa County for $15,461.

On July 1, 2011, the County also restated beginning fund balance of the governmental fund financial statements of ($10,277,947) for corrections of previously unrecorded contracts retention payable. This adjustment also affected the construction in progress beginning balance for governmental activities of $10,277,947, but had no effect on beginning governmental activities net assets.

Beginning net assets/fund balance of governmental activities, governmental funds, and investment trust fund were adjusted for the above, as follows:

	Governmental Activities	Governmental Funds	Investment Trust Fund
Net assets/fund balance as of June 30, 2011	$ 4,490,526,004	$ 1,494,756,436	$ 2,374,829,183
Plus (less): Districts adjustments	(438,281)	(438,281)	515,123
Plus (less): Housing Authority of Maricopa County	8,661,658	(48,310)	
Less: Capital outlay adjustments		(10,277,947)	
Net assets/fund balance as of July 1, 2011, as restated	$ 4,498,749,381	$ 1,483,991,898	$ 2,375,344,306

NOTE 5 – 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	$ 1,425,210,084
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.	
Land	722,403,268
Buildings and improvements	1,851,824,822
Machinery and equipment	316,797,183
Infrastructure	991,624,461
Construction in progress	257,017,823
Accumulated depreciation	(762,417,466)
Net governmental funds capital assets at June 30, 2012	3,377,250,091
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, 2012	15,100,257
Deferred revenue for grant revenues receivable at June 30, 2012	7,135,949
	22,236,206
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.	(26,391,691)
Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2012, and therefore, are not reported in the funds.	
Noncurrent lease revenue bonds payable due in more than one year at June 30, 2012	(120,350,000)
Housing Authority loans payable due in more than one year at June 30, 2012	(2,754,637)
Stadium District revenue bonds payable at June 30, 2012	(30,945,000)
Stadium District loan payable at June 30, 2012	(6,906,857)
Special assessment debt with governmental commitment payable at June 30, 2012	(77,353)
Deferred issuance cost at June 30, 2012	1,914,257
Bond premium unamortized at June 30, 2012	(1,371,661)
Claims and judgments at June 30, 2012	(3,241,022)
Governmental funds compensated absences payable at June 30, 2012	(61,009,187)
Liability for closure and postclosure costs at June 30, 2012	(11,036,830)
Other liabilities at June 30, 2012	(567,926)
Accrued interest payable at June 30, 2012	(138,608)
	(236,484,824)
Net assets of governmental activities	$ 4,561,819,866

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	$	(58,176,248)
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		203,775,840
Government-wide depreciation expense for the year ended June 30, 2012		(71,872,260)
Add: Internal service funds depreciation expense for the year ended June 30, 2012		1,091,159
		132,994,739
The net effect of various miscellaneous transactions involving capital assets is to decrease net assets.		
Net value of disposed capital assets for the year ended June 30, 2012		(20,321,541)
Adjustment for the net value of assets capitalized in the current year but acquired in prior years		2,218,157
Donations of capital assets		7,006,807
		(11,096,577)
Collections of certain revenues in the governmental funds exceeded revenues reported in the Statement of Activities.		
Collections of grant revenues plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2012		(1,600,085)
Collections of property taxes plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2012		(5,284,311)
		(6,884,396)
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		11,205,000
Principal payments on Housing Authority loans payable		28,270
Principal payments on Stadium District revenue bonds		3,570,000
Principal payments on Stadium District loan payable		1,200,000
Principal payments on special assessment debt with governmental commitment payable		23,527
Net decrease in bond premium		2,244,230
Principal payments on certificates of participation		2,375,000
Principal payments on capital leases		432,651
Net decrease in deferred issuance costs		(902,362)
Accrued interest payable on long-term debt		16,641
		20,192,957
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		(2,605,493)
Decrease in reserve for inventories		(605,566)
Net decrease in claims and judgments		92,964
Net increase in liability for closure and postclosure costs		(1,728,279)
Net decrease in other liabilities		76,530
		(4,769,844)
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 expense of internal service funds is reported with governmental activities.		(9,190,146)
Change in net assets of governmental activities	$	63,070,485

NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2012, the following other governmental and internal service funds reported deficits in fund balance or net assets.

FUND	DEFICIT
Governmental Funds:	
Adult Probation Grants	$ 360,005
Air Quality Grants	33,988
CDBG Housing Trust	232,399
Clerk of the Court Grants	3,647
County Attorney Grants	87,268
Emergency Management	72,857
General Government Grants	633
Human Services Grants	860,186
Juvenile Probation Grants	63,394
Medical Examiner Grants	14,437
Public Defender Grants	6,944
Public Health	4,475,867
School Grants	258,360
Sheriff Grants	742,205
Sheriff RICO	6,000
Solid Waste Management	1,138
Trial Court Grants	42,887
Proprietary Funds:	
Risk Management	$ 79,771,881

The deficits in fund balances or net assets for Adult Probation Grants, Air Quality Grants, CDBG Housing Trust, Clerk of the Court Grants, County Attorney Grants, Emergency Management, General Government Grants, Human Services Grants, Juvenile Probation Grants, Medical Examiner Grants, Public Defender Grants, Public Health, School Grants, Sheriff 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.

The 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, 2012, the total net assets deficit was $79,771,881. This is primarily due to the Risk Management Fund not being funded for noncurrent accrued claim liabilities.

The remaining fund balance deficits for the Sheriff RICO and Solid Waste Management Funds resulted from operations during the year and are expected to be corrected during normal operations in fiscal year 2013.

NOTE 7 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorizes 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 and notes; 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; and certain open-end and closed-end mutual funds, including exchange traded funds. In addition, the County Treasurer may invest trust funds in certain 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 of prime quality and be rated within the top two ratings by a nationally recognized rating agency.
2. Corporate bonds, debentures, and notes must be rated within the top three ratings by a nationally recognized rating agency.
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 deposits and certificates of deposit 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. Investments in repurchase agreements must have a maximum maturity of 180 days. 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.

Foreign currency risk
Statutes do not allow foreign investments.

Deposits - At June 30, 2012, the carrying amount of the County's deposits was $403,723,317 and the bank balance was $402,867,265, all of which was insured or collateralized with securities held by the depository bank. 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.

Investments – The County's investments at June 30, 2012, were as follows:

Investment Type	Amount
Repurchase agreement	$ 5,768,096
U.S. Treasury securities	174,992,250
U.S. agency securities	2,819,231,968
School bonds	129,794,168
School tax anticipation notes short-term	160,915,695
Mutual funds with trustee	36,496,009
Other investments	6,448,594
	$ 3,333,646,780

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, 2012, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody's	$ 1,262,530,762
U. S. agency securities	P1	Moody's	1,463,192,141
U. S. agency securities	Unrated	Not applicable	93,509,065
School bonds	Aa2	Moody's	25,929,428
School bonds	Unrated	Not applicable	103,864,740
School tax anticipation notes short-term	Unrated	Not applicable	160,915,695
Mutual funds with trustee	Aaa-mf	Moody's	36,496,009
			$ 3,146,437,840

The $93,509,065 of unrated U.S. agency securities are coupon notes issued by the Federal Agricultural Mortgage Corporation (FAMC). The remaining $103,864,740 and $160,915,695 of unrated school bonds and tax anticipation notes, respectively, are issued by various school districts that deposit their monies with the County Treasurer. The $6,448,594 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 an outside party's possession. 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 $6,448,594 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, 2012, were in the Federal Home Loan Bank (FHLB), the Federal National Mortgage Association (FNMA), the Federal Home Loan Mortgage Corporation (FHLMC), and the Federal Farm Credit Banks (FFCB). These investments were 35.6 percent, 27.0 percent, 14.1 percent, and 5.6 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, 2012, the County had the following investments in debt securities.

		Investment Maturities		
Investment Type	**Amount**	**Less than 1 Year**	**1 – 5 Years**	**6 - 10 Years**
Repurchase agreement	$ 5,768,096	$	$	$ 5,768,096
U.S. Treasury securities	174,992,250	174,992,250		
U.S. agency securities	2,819,231,968	1,552,262,316	1,266,969,652	
School bonds	129,794,168	12,696,409	117,097,759	
School tax anticipation notes short-term	160,915,695	160,915,695		
Mutual funds with trustee	36,496,009	36,496,009		
	$ 3,327,198,186	$ 1,937,362,679	$ 1,384,067,411	$ 5,768,096

The repurchase agreement of $5,768,096 relates to the Stadium District which is allowed by state statute to invest monies, not held for operations, for longer periods of time.

The $6,448,594 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	$ 150,079
Amount of deposits	403,723,317
Amount of investments	3,333,646,780
Total	$ 3,737,520,176

	Governmental Activities	Investment Trust Fund	Agency Fund	Total
Statement of Net Assets:				
Cash in bank and on hand	$ 28,211,601	$	$ 38,177,702	$ 66,389,303
Cash and investments held by County Treasurer	1,483,133,886	2,143,148,228	673,901	3,626,956,015
Cash and investments held by trustee	44,174,858			44,174,858
Total	$ 1,555,520,345	$ 2,143,148,228	$ 38,851,603	$ 3,737,520,176

NOTE 8 – 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 $3,432,541 of interest earned in certain other funds to be reported as interest income in the General Fund.

Substantially, all cash, deposits, and investments of the County's primary government are included in the County Treasurer's investment pool, except for $145,579 of cash on hand, $61,705,883 of deposits, $5,768,096 of investments in repurchase agreements, $36,496,009 of mutual funds with trustee, and $6,448,594 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 7 – 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	$ 175,249,004	.04 – .08%	7/12 – 8/12	$ 174,992,250
U. S. agency securities	2,823,368,435	.03 – 5.13%	7/12 – 6/15	2,819,231,968
School bonds	129,984,606	1.13 – 5.96%	7/12 – 6/17	129,794,168
School tax anticipation notes short-term	161,151,796	.62%	7/12	160,915,695

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

Statement of Net Assets	
Assets	$ 3,629,436,708
Liabilities	-
Net assets	$ 3,629,436,708
Net assets held in trust for:	
Internal participants	$ 1,484,230,861
External participants	2,145,205,847
Total net assets held in trust	$ 3,629,436,708
Statement of Changes in Net Assets	
Total additions	$ 23,966,583,964
Total deductions	24,242,639,726
Net increase (decrease)	(276,055,762)
Net assets held in trust:	
July 1, 2011 (as restated)	3,905,492,470
June 30, 2012	$ 3,629,436,708

NOTE 9 – 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	Other Governmental Funds	Total
Receivables:				
Taxes	$ 15,989,762	$	$ 2,594,344	$ 18,584,106
Accounts	15,958		397,163	413,121
Accrued interest	589,088	228,296	163,100	980,484
Special assessments			97,421	97,421
Total receivables	$ 16,594,808	$ 228,296	$ 3,252,028	$ 20,075,132

NOTE 10 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2012, of $163,109,995 as reported on the Governmental Funds balance sheet, include $67,777,913, $9,890,495, and $13,836,697 in state-shared revenues for sales taxes, vehicle license taxes, and highway user taxes, respectively; $20,218,494, $1,117,481, and $857,562 in jail tax, waste tire surcharge, and rental car surcharge, respectively, collected by the State but not received by the County; $34,327,976 in various Federal and State grants; $2,974,616 due from other governments for prisoner detention and police services; $4,390,542 due from cities and towns for Flood Control District, Library District, and Transportation Department intergovernmental agreements; and $203,037 of miscellaneous due from the State and local governments.

In addition, the County reported $7,515,182 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 measurable and 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 Maricopa County 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 11 – INTERGOVERNMENTAL LOANS

At June 30, 2012, the County reported intergovernmental loans of $15,882,280. This amount consists of outstanding principal of $15,433,000 and accrued interest of $449,280 for an intergovernmental loan 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 until August 1, 2010, with interest accruable for the second five-year period at the rate earned by the County Treasurer on August 1, 2010. The balance of the loan is due August 1, 2015.

NOTE 12 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2012 was as follows:

	Balance July 1, 2011, as restated	Increase	Decrease	Balance June 30, 2012
Governmental activities:				
Nondepreciable assets:				
Land	$ 713,552,781	$ 11,691,894	$ 2,841,407	$ 722,403,268
Construction in progress	485,238,363	174,366,753	402,587,293	257,017,823
Infrastructure	696,584,454	25,684,266	2,303,336	719,965,384
Total capital assets not being depreciated	1,895,375,598	211,742,913	407,732,036	1,699,386,475
Depreciable assets:				
Buildings and improvements	1,518,062,515	334,349,700	587,393	1,851,824,822
Machinery and equipment	303,157,662	38,180,936	11,971,223	329,367,375
Infrastructure	253,889,374	17,769,703		271,659,077
Total	2,075,109,551	390,300,339	12,558,616	2,452,851,274
Less accumulated depreciation for:				
Buildings and improvements	416,161,325	34,957,823	203,943	450,915,205
Machinery and equipment	218,265,440	31,573,508	11,560,844	238,278,104
Infrastructure	77,432,634	5,340,929		82,773,563
Total	711,859,399	71,872,260	11,764,787	771,966,872
Total capital assets being depreciated, net	1,363,250,152	318,428,079	793,829	1,680,884,402
Governmental activities capital assets, net	$ 3,258,625,750	$ 530,170,992	$ 408,525,865	$ 3,380,270,877

The County pledged certain governmental activities land and buildings as collateral for various lease revenue bonds. See Note 14 – Long-term Liabilities for additional information regarding outstanding bonds at June 30, 2012.

On July 1, 2011, the County restated governmental activities beginning capital asset balances by $11,852,382 for various adjustments related to the Housing Authority of Maricopa County. In addition, the County adjusted beginning capital asset balances by $10,277,947 for corrections of prior-year construction in progress expenditures. See Note 4 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions as follows:

Government activities:	
General government	$ 19,157,502
Public safety	32,637,100
Highways and streets	4,309,045
Health, welfare and sanitation	4,328,819
Culture and recreation	10,213,043
Education	135,592
Internal service funds	1,091,159
Total governmental activities depreciation expense	$ 71,872,260

NOTE 13 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2012, 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, Technology Improvement and Energy Conservation Projects, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2012, the Maricopa County Transportation Department had contractual commitments of $54,452,968 for construction of various roadway projects. At June 30, 2012, the County had spent $77,926,374 on these projects and had related estimated cost of completion based on the project budgets of $370,890,987 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, 2012, the Maricopa County Flood Control District had contractual commitments of $26,721,692 for the construction of various flood control projects. At June 30, 2012, the County had spent $177,987,093 on these projects and had related estimated cost of completion based on the project budgets of $212,231,000, 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).

Technology Improvement and Energy Conservation Projects

At June 30, 2012, Maricopa County had contractual commitments of $2,947,452 related to major capital projects accounted for in the Technology Capital Improvement Fund (major governmental fund) and Detention Technology Capital Improvement Fund (nonmajor governmental fund) and funded predominantly through transfers from the General Fund and Detention Operations Fund, respectively. At June 30, 2012, the County had spent $40,207,068 on these projects and had related estimated cost of completion based on the project budgets of $263,562,491 of which not all projects may be completed. The County had additional contractual commitments, including retention payable, of $5,751,172 related to major capital improvement energy conservation projects accounted for in the General Fund County Improvements Fund (major governmental fund), Detention Capital Projects Fund (major governmental fund) and in the Transportation Capital Projects Fund (nonmajor governmental fund). Funding for these expenditures will be provided through transfers from the General Fund, Detention Operations Fund, and Transportation Operations Fund, respectively. At June 30, 2012, the County had spent $25,889,112 on these projects and had related estimated cost of completion based on the project budgets of $3,436,843, of which not all projects may be completed.

Construction of Various County Facilities

At June 30, 2012, Maricopa County had contractual commitments, including retention payable, of $58,577,065, relating to major capital projects accounted for in the General Fund County Improvements Fund and Detention Capital Projects Fund (major governmental funds) and funded predominantly through transfers from the General Fund and Detention Operations Fund, respectively. At June 30, 2012, the County had spent $337,226,819 on these projects and had related estimated cost of completion based on the project budgets of $73,287,154, of which not all projects may be completed.

NOTE 14 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2012.

	Balance July 1, 2011, as restated	Additions	Reductions	Balance June 30, 2012	Due Within One Year
Governmental activities:					
Bonds, loans, and other payables:					
Lease revenue bonds	$ 142,140,000	$	$ 11,325,000	$ 130,815,000	$ 10,465,000
Certificates of participation	2,895,000		2,895,000		
Stadium District revenue bonds	34,515,000		3,570,000	30,945,000	3,760,000
Stadium District loans	8,106,857		1,200,000	6,906,857	1,200,000
Housing Authority loans	2,813,597		25,680	2,787,917	33,280
Special assessment debt with governmental commitment	120,533		40,483	80,050	7,520
Capital leases	432,651		432,651		
	191,023,638		19,488,814	171,534,824	15,465,800
Plus: bond premium	3,615,891		2,244,230	1,371,661	
Total bonds, loans, and other payables	194,639,529		21,733,044	172,906,485	15,465,800
Other liabilities:					
Claims and judgments	3,333,986	171,994	264,958	3,241,022	3,046,997
Reported and incurred but not reported claims	144,373,256	125,813,828	130,170,487	140,016,597	45,602,680
Liability for closure and postclosure costs	9,308,551	2,288,596	560,317	11,036,830	593,011
Total other liabilities	157,015,793	128,274,418	130,995,762	154,294,449	49,242,688
Total governmental activities long-term liabilities	$ 351,655,322	$ 128,274,418	$152,728,806	$ 327,200,934	$ 64,708,488

On July 1, 2011, the County restated governmental activities beginning long-term liabilities balances by $2,813,597 for Housing Authority of Maricopa County loans payable that were recorded by the Housing Authority's discretely presented component unit. See Note 4 – Beginning Balances Restated for additional information.

Bonds, loans, and other payables were as follows at June 30, 2012:

Lease Revenue Bonds

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. The bonds are secured by the collateralization of certain County assets.

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. The bonds are secured by the collateralization of certain County assets.

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 4.7% to 5.5%, maturing from July 1, 2012 through July 1, 2015, and callable at par plus accrued interest on July 1, 2011. The advance refunded bonds were redeemed July 1, 2011. The bonds are secured by the collateralization of certain County assets.

The following Lease Revenue Bonds were outstanding as of June 30, 2012:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2012
2003 Lease Revenue Refunding Bonds	$ 16,880,000	3.38%	7-1-12	$ 320,000
2007A Lease Revenue Bonds	108,100,000	3.50 – 5.00%	7-1-12/31	97,655,000
2007B Lease Revenue Refunding Bonds	32,840,000	4.00 – 5.00%	7-1-12/15	32,840,000
Total	$ 157,820,000			$ 130,815,000

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
2013	$ 10,465,000	$ 5,585,205	$ 16,050,205
2014	11,375,000	5,118,505	16,493,505
2015	11,840,000	4,579,180	16,419,180
2016	12,470,000	4,016,330	16,486,330
2017	3,660,000	3,657,980	7,317,980
2018-22	21,165,000	15,410,610	36,575,610
2023-27	26,605,000	9,819,300	36,424,300
2028-32	33,235,000	3,159,550	36,394,550
Total	$ 130,815,000	$ 51,346,660	$ 182,161,660

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 $37,945,401, payable through June 2019. Principal and interest paid for the current year and total car rental surcharge revenues were $5,420,719 and $5,191,681, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2012:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATE	MATURITY DATES	OUTSTANDING AT JUNE 30, 2012
2002 Revenue Refunding Bonds	$ 58,225,000	5.375%	6-1-13/19	$ 30,945,000

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2013	$ 3,760,000	$ 1,663,294
2014	3,960,000	1,461,194
2015	4,170,000	1,248,344
2016	4,395,000	1,024,206
2017	4,635,000	787,975
2018 - 19	10,025,000	815,388
Total	$ 30,945,000	$ 7,000,401

Stadium District Loans Payable

On September 10, 2007, the Stadium District entered into a cost-sharing agreement with the Arizona Professional Baseball Team Limited Partnership (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
2013	$ 1,200,000
2014	1,200,000
2015	1,200,000
2016	1,200,000
2017	1,200,000
2018-2021	906,857
Total	$ 6,906,857

Housing Authority of Maricopa County Loans Payable

On February 23, 2004, the Housing Authority of Maricopa County's component unit, Rose Terrace Development Partnership, L.L.C., entered into a mortgage note payable with John Hancock Life Insurance Company. The note is amortized over a 30-year period, bears an interest rate of 8.13%, and is

collateralized by investment in real estate. Monthly installments of principal and interest are payable in the amount of $17,574, and all accrued and unpaid interest is due and payable March 1, 2021. At June 30, 2012, the balance on this note was $2,217,917.

The Housing Authority of Maricopa County's Component Unit, Maricopa Revitalization Partnership, L.L.C., has a promissory note payable to Community Service of Arizona, Inc. The note bears an interest rate of 0.50% and is collateralized by investment in real estate. The balance on this note shall be paid at the earlier of the date of sale of the property; breach of covenant, condition or restriction; or 15 years after the date of the project completion. At June 30, 2012, the balance on this note was $570,000.

Annual debt service requirements to maturity for Housing Authority loans payable are as follows:

Governmental Activities	
Year Ending June 30	Principal
2013	$ 33,280
2014	36,089
2015	39,134
2016	42,437
2017	46,019
2018-2021	2,590,958
Total	$ 2,787,917

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 $507,988 in special assessment bonds. The proceeds were used to finance construction projects in these districts. Total principal remaining to be paid on these bonds is $80,050 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 $46,933 and $22,013, respectively.

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

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2012
Queen Creek Water	$ 301,960	4.875%	7-1-12/17	$ 10,348
7th Street North	60,059	8.000%	1-1-13/14	10,828
Plymouth Street	145,969	8.000%	7-1-12/18	58,874
Total	$ 507,988			$ 80,050

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

	Governmental Activities	
Year Ending June 30	Principal	Interest
2013	$ 7,520	$ 6,000
2014	7,730	5,491
2015	4,643	4,810
2016	12,915	4,161
2017	16,321	3,046
2018	30,921	2,378
Total	$ 80,050	$ 25,886

Funding Source for Governmental Activities Liabilities

Governmental Funds Liabilities	Funding Source
Lease revenue bonds	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)
Housing Authority loans	Housing Authority Fund (nonmajor special revenue fund)
Special assessment debt with governmental commitment	Special Assessment Fund (nonmajor debt service 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, 2012, the allowable six and fifteen percent limits were $2,325,617,790 and $5,814,044,475, respectively. The County had no outstanding general obligation debt at June 30, 2012, 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, 2012, the County had no arbitrage liability.

NOTE 15 – 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.

The County's last remaining landfill stopped accepting waste May 2007 and the final cover was completed in October 2010. At June 30, 2012, the County updated the estimates 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 $11,036,830.

The County's estimate for closure and postclosure care requirements for the five landfills are subject to change due to inflation, changes in technology, 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 2012.

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 16 – MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT

On July 1, 2011, the County entered into a $35,000,000 municipal revolving line of credit with qualified interest rate of 61% and non-qualified interest rate of 66% of the bank's prime rate which had a maturity date of June 30, 2012. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2012, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2013.

On July 1, 2011, the County maintained a $5,649,751 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, 2012. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2012, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to June 30, 2013, for $6,482,298.

NOTE 17 – 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 $11,445,464 for the year ended June 30, 2012. 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, 2012, are as follows:

Year Ending June 30	Governmental Activities
2013	$ 11,056,826
2014	10,036,598
2015	8,357,930
2016	6,290,149
2017	2,572,725
2018-20	2,329,153
Total minimum payments required	$ 40,643,381

NOTE 18 – RISK MANAGEMENT

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 resulting from these risks 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, 2012, for each insurable area follow:

Auto liability	$	3,198,928
General liability		78,754,992
Workers' compensation		15,748,934
Medical malpractice		15,933,515
Auto physical damage		425,260
Property		228,068
Professional liability		194,848
Environmental property damage		3,580,145
Environmental liability		4,230,669
Unallocated		6,785,271
Total	$	129,080,630

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
2009-10	$ 62,429,120	$ 37,749,796	$ (9,763,288)	$ 90,415,628
2010-11	90,415,628	53,447,553	(11,604,994)	132,258,187
2011-12	132,258,187	12,637,627	(15,815,184)	129,080,630

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 2012 actuarial reports. Accrued actuarial liabilities at June 30, 2012, for each insurable area follow:

Medical	$	9,788,419
Dental		484,345
Short-term disability		323,861
Behavioral health		231,766
Vision		107,576
Total	$	10,935,967

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	Balance June 30
2009-10	$ 11,497,701	$ 98,619,427	$ (101,612,098)	$ 8,505,030
2010-11	8,505,030	110,744,864	(107,134,825)	12,115,069
2011-12	12,115,069	113,176,201	(114,355,303)	10,935,967

Other Claims

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

Indigent Health Care Litigation - At June 30, 2012, 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. In June 2012, the County began arbitration on these claims and as of June 30, 2012, the estimated liability to the County was $30 to $35 million. However, through the arbitration process, the County settled these claims for $45 million, which was paid in December 2012. As such, the

County accrued a liability for the full settlement amount of $45 million, which is reported as claims payable in the General Fund.

NOTE 19 – 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, 2012, the County reported $3,241,022 of 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, 2012, the County had several facilities under consideration for demolition or renovation. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for pre-cleanup and cleanup activities.

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. An audit of County-owned facilities was conducted to ensure compliance with federal regulations. The County's reported pollution remediation liability 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.

Loop 303 Parkway – In June 2012, an environmental site characterization was conducted during the construction of the Loop 303 Parkway. In compliance with Arizona Department of Environmental Quality (ADEQ) Soil Remediation Levels, Arizona Administrative Code Title 18, Chapter 7, Article 2; the County will excavate and properly dispose of contaminated soil in fiscal year 2013. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of the costs for soil excavation, disposal, and additional sampling.

Landfills – Criteria for Municipal Solid Waste Landfills – Closure and Post-Closure Care, 40 CFR §258 F, requires the implementation, operation, and maintenance of ground water and gas monitoring systems. A review of the County landfills was conducted to ensure compliance with federal regulations. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate accounts for the design and construction of additional gas probes and ground water analysis.

CERCLA Cost Recovery Claim – The County, along with numerous other entities, was named as a potential responsible party under the Comprehensive Environmental Response, Compensation, and Liability Act (CERCLA), 42 U.S.C. §9607(a). The Notice of Claim was based upon allegations that the County owned the properties which were acquired in the 1970's from a solvent manufacturer. In 2001, the County (and other parties) entered into a Consent Decree with ADEQ.

Maricopa County also has estimated and reported a pollution remediation obligation in the Risk Management internal service fund financial statements for the current or potential detrimental effects of existing pollution. These obligations are categorized under environmental property damage and environmental liability in Note 18 – Risk Management. At June 30, 2012, the County reported $5,582,351 of reported but unpaid claims, which is comprised of the following pollution remediation obligations.

Cave Creek Landfill – The County has entered into a Consent Decree with ADEQ to evaluate the Cave Creek Landfill as a source of groundwater contamination. The County's reported pollution remediation liability is an 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 CERCLA, 42 U.S.C. §9605(a)(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. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant.

Vehicle Wash Facility – In June 2011, the Vehicle Wash Facility was removed as part of a project upgrade. During the removal process, possible soil contamination was observed. In order to determine if there was contamination pursuant to Arizona Department of Environmental Quality Soil Remediation Levels, Arizona Administrative Code Title 18, Chapter 7, Article 2; the County began a characterization of possible contamination, if any. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of the costs for the site characterization.

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 20 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

Plan Descriptions

The County contributes to the four retirement 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 as 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 seven member board, known as The Board of Trustees, 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 Board of Trustees 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 Board of Trustees 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 Ave.
P.O. Box 33910
Phoenix, AZ 85067-3910
(602) 240-2000 or (800) 621-3778
www.azasrs.gov

PSPRS, CORP, EORP
3010 E. Camelback Rd., 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, 2012, active ASRS members were required by statute to contribute at the actuarially determined rate of 10.74 percent (10.5 percent for retirement and 0.24 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 10.74 percent (9.87 percent for retirement, 0.63 percent for health insurance premium, and 0.24 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
2012	$ 40,452,230	$ 2,582,057	$ 983,214
2011	37,189,491	2,435,272	1,031,462
2010	34,698,556	2,745,929	1,663,726

Agent Plans - For the year ended June 30, 2012, active PSPRS (Maricopa County Sheriff) members were required by statute to contribute 8.65 percent of the members' annual covered payroll, and the County was required to contribute 25.13 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.67 percent of covered payroll. Active PSPRS (Maricopa County Attorney Investigators) members were required by statute to contribute 8.65 percent of the members' annual covered payroll, and the County was required to contribute 38.99 percent, the aggregate of which is the actuarially required amount. The health insurance premium portion of the contribution rate was actuarially set at 1.61 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 8.49 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 0.94 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 13.13 percent. The health insurance premium portion of the contribution rate was set at 1.43 percent of covered payroll. Active EORP members were required by statute to contribute 10 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 17.96 percent of the members' annual covered payroll. The health insurance premium portion of the contribution rate was actuarially set at 1.79 percent of covered payroll.

Actuarial methods and assumptions – The contribution requirements for the year ended June 30, 2012, were established by the June 30, 2010, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

All participating employers in the CORP Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan and, as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available.

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 2012 contribution requirements, are as follows:

Actuarial valuation date	June 30, 2010
Actuarial cost method	Projected unit credit
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	26 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value
Actuarial assumptions:	
Investments rate of return	8.5%
Projected salary increases	5.5%-8.50% for PSPRS and CORP, 5% for EORP
includes inflation at	5.5% for PSPRS and CORP; 5% for EORP

Annual Pension Cost/OPEB Cost - The County's pension/OPEB cost for the agent plans for the year ended June 30, 2012, and related information follows.

	PSPRS (Sheriff)	PSPRS (Investigators)	CORP (Corrections)	EORP
Pension:				
Annual pension/OPEB cost	$ 8,663,626	$ 313,766	$ 6,453,234	$ 8,233,336
Contributions made	8,663,626	313,766	6,453,234	8,233,336
Health Insurance:				
Annual pension/OPEB cost	$ 774,910	$ 13,759	$ 913,646	$ 461,136
Contributions made	774,910	13,759	913646	461,136

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

Plan	Contributions Required and Contributions Made: Annual Pension/OPEB Cost (APC)	Percentage of APC Contributed	Net Pension/OPEB Obligation
Year Ended June 30, 2012			
Pension:			
PSPRS (Sheriff)	$ 8,663,626	100.0%	$ 0
PSPRS (Investigators)	313,766	100.0%	0
CORP (Corrections)	6,453,234	100.0%	0
EORP	8,233,336	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 774,910	100.0%	$ 0
PSPRS (Investigators)	13,759	100.0%	0
CORP (Corrections)	913,646	100.0%	0
EORP	461,136	100.0%	0
Year Ended June 30, 2011			
Pension:			
PSPRS (Sheriff)	$ 8,245,124	100.0%	$ 0
PSPRS (Investigators)	232,836	100.0%	0
CORP (Corrections)	5,466,938	100.0%	0
EORP	8,582,605	100.0%	0
Health Insurance:			
PSPRS (Sheriff)	$ 749,708	100.0%	$ 0
PSPRS (Investigators)	15,384	100.0%	0
CORP (Corrections)	846,700	100.0%	0
EORP	441,706	100.0%	0
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
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
EORP	341,585	100.0%	0

Funded Status - The funded status of the plans as of the most recent valuation date, June 30, 2011, along with the actuarial assumptions and methods used in those valuations follow. 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 Board of Trustees 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	
	Pension	Health Insurance	Pension	Health Insurance	Pension	Health Insurance
Actuarial accrued liability (a)	$339,997,849	$ 8,649,614	$8,963,566	$ 160,820	$275,304,660	$ 9,289,383
Actuarial value of assets (b)	$197,115,792	$ 0	$3,926,787	$ 0	$194,081,165	$ 0
Unfunded actuarial accrued liability (funding excess) (a)–(b)	$142,882,057	$ 8,649,614	$5,036,779	$ 160,820	$ 81,223,495	$ 9,289,383
Funded ratio (b)/(a)	58.0%	0.0%	43.8%	0.0%	70.5%	0.0%
Annual covered payroll (c)	$ 37,558,838	$37,558,838	$ 840,022	$ 840,022	$ 86,771,260	$86,771,260
Unfunded actuarial accrued liability as a % of covered payroll (a)–(b)]/(c)	380.4%	23.0%	599.6%	19.1%	93.6%	10.7%

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, 2012
Actuarial cost method	Entry age normal
Amortization method	Level percent-of-pay closed
Remaining amortization period	25 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market
Actuarial assumptions:	
Investment rate of return	8.25%
Projected salary increases	5%-8% for PSPRS and CORP, 4.5% for EORP
includes inflation at	5% for PSPRS and CORP; 4.5% for EORP

NOTE 21 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2012, were as follows:

	Payable To		
Payable from	General Fund	Nonmajor Governmental Funds	Total Due To
General Fund County Improvements Fund	$ 45,000,000	$	$ 45,000,000
Nonmajor Governmental Funds	6,383,741	26,022	6,409,763
Internal Service Funds	484,650		484,650
Total Due From	$ 51,868,391	$ 26,022	$ 51,894,413

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, 2012.

Interfund transfers – interfund transfers for the year ended June 30, 2012, were as follows:

Transfers Out	Transfers In: General Fund	Detention Operations Fund	County Improvement Debt Fund	Detention Capital Projects Fund	General Fund County Improvements Fund	Technology Capital Improvement Fund	Nonmajor Governmental Funds	Internal Service Funds	Total Transfers Out
General Fund	$	$ 182,706,088	$	$	$ 109,966,775	$ 64,836,373	$ 15,340,672	$ 2,716,418	$ 375,566,326
Detention Operations Fund				16,000,000			3,349,950		19,349,950
General Fund County Improvements Fund			22,438,376						22,438,376
Detention Capital Projects Fund							5,700,000		5,700,000
Nonmajor Governmental Funds	1,351		1,140,559		2,272,853		76,106,492		79,521,255
Internal Service Funds							27,364		27,364
Total Transfers In	$ 1,351	$182,706,088	$ 23,578,935	$ 16,000,000	$ 112,239,628	$ 64,836,373	$ 100,524,478	$ 2,716,418	$ 502,603,271

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	$ 51,868,391	$	$ 1,351	$ 375,566,326
Special Revenue Funds				
Detention Operations			182,706,088	19,349,950
Debt Service Funds				
County Improvement Debt			23,578,935	
Capital Projects Funds				
General Fund County Improvements		45,000,000	112,239,628	22,438,376
Detention Capital Projects			16,000,000	5,700,000
Technology Capital Improvement			64,836,373	
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Fees			41,823	
Air Quality Grants		322,188		
Animal Control Field Operations				106,528
Animal Control License/Shelter				1,034,031
Ballpark Operations				2,169,847
Cactus League Operations			115,500	
CDBG Housing Trust			252,127	
Clerk of the Court Grants		167,400		
Correctional Health Grants		8,333		
County Attorney RICO			7,450	
Environmental Services Environmental Health				36,757
Environmental Services Grants		152,973		
Flood Control	26,022			45,016,966
Flood Control Grants		7,640		
Human Services Grants		2,153,505		
Inmate Services			15,015,259	
Library District Grants		41,936		
Medical Examiner Grants		23,870		
Parks Enhancement			61,082	125,000
Parks Souvenir				61,082
Planning and Development Fees		18,382		
Public Health		3,319,273		
Public Health Fees			29,186	
Sheriff Grants		124,374		
Sheriff RICO		44,175		
Solid Waste Management			240,338	5,500
Transportation Grants		13,244		
Transportation Operations			5,500	28,411,416
Trial Court Grants		12,470		
Debt Service Funds				
Stadium District Debt Service			1,200,000	115,500

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
Capital Projects Funds				
Detention Technology Capital Improvement			9,049,950	
Flood Control Capital Projects			45,000,000	
Intergovernmental Capital Projects			125,000	2,438,628
Long Term Project Reserve			969,847	
Transportation Capital Projects			28,411,416	
Internal Service Funds				
Telecommunications				20,846
Risk Management			2,716,418	6,518
Sheriff Warehouse		484,650		
Total	$ 51,894,413	$ 51,894,413	$ 502,603,271	$ 502,603,271

NOTE 22 – SUBSEQUENT EVENTS

On August 1, 2012, the Maricopa County Stadium District issued Revenue Refunding Bonds, Series 2012 in the amount of $25,140,000 (par value) with an interest rate of 2.28% maturing on June 1, 2019. The net proceeds, along with $6,277,014 of Stadium District funds will be used to advance refund the Revenue Refunding Bonds, Series 2002 which mature on June 1, 2013 through June 1, 2019. The outstanding bonds are redeemable at par plus accrued interest on September 5, 2012. The total principal to be refunded is $30,945,000.

Required Supplementary Information

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 496,131,017	$ 496,131,017	$ 500,199,199	$ 4,068,182
Licenses and permits	2,203,000	2,203,000	1,913,678	(289,322)
Intergovernmental	497,408,579	497,428,550	530,821,947	33,393,397
Charges for services	40,008,037	39,969,276	40,081,935	112,659
Fines and forfeits	14,036,087	14,036,087	12,151,025	(1,885,062)
Miscellaneous	3,680,426	3,679,279	8,678,147	4,998,868
Interest income	5,000,000	5,000,000	6,564,308	1,564,308
Total revenues	1,058,467,146	1,058,447,209	1,100,410,239	41,963,030
EXPENDITURES				
General government				
County Assessor	23,327,979	23,327,979	22,522,615	805,364
Board of Supervisors	3,387,115	3,387,115	2,885,476	501,639
County Call Center	1,573,565	1,573,565	1,526,162	47,403
County Managers Office	4,884,709	4,841,287	3,079,595	1,761,692
Elections	14,368,149	14,368,149	10,781,153	3,586,996
Enterprise Technology	8,449,211	8,449,211	7,921,874	527,337
Finance	3,598,613	3,598,613	3,050,186	548,427
Internal Audit	1,590,290	1,590,290	1,580,240	10,050
Management & Budget	3,224,295	3,224,295	2,912,876	311,419
Materials Management	2,099,903	2,304,461	1,931,093	373,368
Public Works	49,056,060	51,391,493	35,189,383	16,202,110
Recorder	2,251,263	2,251,683	1,838,034	413,649
Research and Reporting	362,739	362,739	282,402	80,337
Treasurer	4,267,568	4,267,568	4,257,940	9,628
Workforce Management and Development	3,046,837	3,046,837	2,860,061	186,776
General Government	171,861,456	68,310,061	63,453,713	4,856,348
Total general government	297,349,752	196,295,346	166,072,803	30,222,543
Public safety				
Adult Probation	54,654,939	50,793,780	50,487,729	306,051
Clerk of Superior Court	30,561,351	30,546,655	28,971,457	1,575,198
Constables	2,668,485	2,754,673	2,672,915	81,758
Correctional Health	3,071,763	3,071,763	3,050,084	21,679
County Attorney	60,070,204	60,070,204	58,134,153	1,936,051
County Attorney Civil	9,903,083	9,903,083	8,482,694	1,420,389
Emergency Management	236,250	236,250	216,520	19,730
Justice Courts	15,615,281	15,665,741	14,867,268	798,473
Juvenile Defender	5,989,844	5,939,844	5,889,597	50,247
Juvenile Probation	16,756,982	16,614,533	16,267,199	347,334

The note 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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
Public safety (cont.)				
Legal Defender	$ 10,268,731	$ 10,168,731	$ 10,123,209	$ 45,522
Medical Examiner	6,911,513	6,911,513	6,897,366	14,147
Office Contract Counsel	25,893,853	28,843,853	28,779,310	64,543
Office of Legal Advocate	9,256,389	9,206,389	9,166,329	40,060
Planning and Development	1,015,855	1,015,855	704,909	310,946
Public Defender	32,986,216	32,736,216	32,563,975	172,241
Public Fiduciary	3,100,020	3,100,020	2,816,393	283,627
Sheriff	74,452,020	78,064,245	75,844,751	2,219,494
Trial Courts	76,556,676	76,429,045	75,540,364	888,681
Total public safety	439,969,455	442,072,393	431,476,222	10,596,171
Health, welfare and sanitation				
Air Quality	1,373,295	1,373,295	1,238,251	135,044
Animal Control Services	257,903	257,903	257,441	462
Environmental Services	4,326,249	4,326,249	4,123,286	202,963
Health Care Programs	237,003,448	237,003,448	231,934,116	5,069,332
Human Services	2,260,912	2,260,912	2,120,372	140,540
Public Health	11,034,496	11,034,496	10,438,756	595,740
Total health, welfare and sanitation	256,256,303	256,256,303	250,112,222	6,144,081
Culture and recreation				
Parks and Recreation	1,098,011	1,098,011	1,097,796	215
Education				
Superintendent of Schools	2,087,883	2,087,883	2,087,624	259
Total expenditures	996,761,404	897,809,936	850,846,667	46,963,269
Excess of revenues over expenditures	61,705,742	160,637,273	249,563,572	88,926,299
OTHER FINANCING SOURCES (USES)				
Transfers in		1,351	1,351	
Transfers out	(287,111,445)	(386,044,327)	(375,566,326)	10,478,001
Total other financing uses	(287,111,445)	(386,042,976)	(375,564,975)	10,478,001
Net change in fund balances	(225,405,703)	(225,405,703)	(126,001,403)	99,404,300
Fund balance – beginning of period	384,405,703	384,405,703	429,402,403	44,996,700
Change in nonspendable resources:				
Decrease in inventories			(465,909)	(465,909)
Fund balance – ending of period	$ 159,000,000	$ 159,000,000	$ 302,935,091	$ 143,935,091

The note 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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget - Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Taxes	$ 109,584,249	$ 109,584,249	$ 118,052,954	$ 8,468,705
Intergovernmental			2,241,068	2,241,068
Charges for services	30,664,116	30,664,116	27,382,452	(3,281,664)
Interest income	2,000,000	2,000,000	2,340,568	340,568
Miscellaneous	18,000	18,000	48,583	30,583
Total revenues	142,266,365	142,266,365	150,065,625	7,799,260
EXPENDITURES				
Current:				
Public safety	348,103,630	352,050,611	291,211,277	60,839,334
Capital outlay	1,520,000	1,520,000	1,246,615	273,385
Total expenditures	349,623,630	353,570,611	292,457,892	61,112,719
Deficiency of revenues under expenditures	(207,357,265)	(211,304,246)	(142,392,267)	68,911,979
OTHER FINANCING SOURCES (USES)				
Transfers in	178,759,107	182,706,088	182,706,088	
Transfers out	(19,349,950)	(19,349,950)	(19,349,950)	
Total other financing sources	159,409,157	163,356,138	163,356,138	
Net change in fund balances	(47,948,108)	(47,948,108)	20,963,871	68,911,979
Fund balance – beginning of period	47,948,108	47,948,108	56,935,901	8,987,793
Change in nonspendable resources:				
Decrease in inventories			(46,315)	(46,315)
Fund balance – ending of period	$	$	$ 77,853,457	$ 77,853,457

The note 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. However, in the General Fund, the County records capital outlay expenditures by the expenditure function and department.

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, Emancipation Administrative Costs, Housing Authority, Officer Safety Equipment, 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.

Maricopa County
Required Supplementary Information
Schedule of Agent Retirement Plans' Funding Progress
June 30, 2012

Public Safety Personnel Retirement System

Actuarial Valuation Date	(1) Actuarial value of assets	(2) Actuarial accrued liability	(3) Unfunded actuarial accrued liability (UAAL) (2)-(1)	(4) Funded ratio (1)/(2)	(5) Annual covered payroll	(6) UAAL as a percentage of covered payroll (3)/(5)
Sheriff						
Pension						
6/30/2012	$ 197,115,792	$ 339,997,849	$ 142,882,057	58.0%	$ 37,558,838	380.4%
6/30/2011	196,391,900	311,167,927	114,776,027	63.1%	39,073,987	293.7%
6/30/2010	187,743,372	281,045,364	93,301,992	66.8%	41,689,799	223.8%
Health Insurance						
6/30/2012	$ 0	$ 8,649,614	$ 8,649,614	0.0%	$ 37,558,838	23.0%
6/30/2011	0	8,648,070	8,648,070	0.0%	39,073,987	22.1%
6/30/2010	0	7,474,553	7,474,553	0.0%	41,689,799	17.9%
Investigators						
Pension						
6/30/2012	$ 3,926,787	$ 8,963,566	$ 5,036,779	43.8%	$ 840,022	599.6%
6/30/2011	4,012,324	8,233,625	4,221,301	48.7%	733,293	575.7%
6/30/2010	4,319,676	7,964,961	3,645,285	54.2%	767,797	474.8%
Health Insurance						
6/30/2012	$ 0	$ 160,820	$ 160,820	0.0%	$ 840,022	19.1%
6/30/2011	0	150,045	150,045	0.0%	733,293	20.5%
6/30/2010	0	126,203	126,203	0.0%	767,797	16.4%

Corrections Officer Retirement Plan

Actuarial Valuation Date	(1) Actuarial value of assets	(2) Actuarial accrued liability	(3) Unfunded actuarial accrued liability (UAAL) (2)-(1)	(4) Funded ratio (1)/(2)	(5) Annual covered payroll	(6) UAAL as a percentage of covered payroll (3)/(5)
Correction Officers						
Pension						
6/30/2012	$ 194,081,165	$ 275,304,660	$ 81,223,495	70.5%	$ 86,771,260	93.6%
6/30/2011	187,197,363	243,490,591	56,293,228	76.9%	82,423,468	68.3%
6/30/2010	172,709,875	204,757,256	32,047,381	84.3%	87,326,372	36.7%
Health Insurance						
6/30/2012	$ 0	$ 9,289,383	$ 9,289,383	0.0%	$ 86,771,260	10.7%
6/30/2011	0	9,629,968	9,629,968	0.0%	82,423,468	11.7%
6/30/2010	0	6,875,978	6,875,978	0.0%	87,326,372	7.9%

See accompanying note to the schedule of agent retirement plans' funding status.

NOTE 1 – ACTUARIAL INFORMATION AVAILABLE

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 Board of Trustees 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.

All participating employers in the CORP Administrative Office of the Courts (AOC) are accounted for as one group within the Corrections Officer Retirement Plan and, as such, an actuarial valuation of CORP-AOC is only performed for the group as a whole. Therefore, actuarial information for the County, as a participating government, is not available and is excluded from the schedule.

Condition Rating of Maricopa County
Roadway System

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

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Roadway System	88%	87%	87%	86%	84%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Roadway System	1%	1%	1%	1%	2%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Estimated	$ 34,788,600	$ 24,225,831	$ 33,256,730	$ 10,343,500	$ 11,473,000
Actual	$ 30,800,046	$ 29,714,126	$ 26,678,268	$ 12,525,108	$ 11,236,488

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 2012	FY 2011	FY 2010	FY 2009	FY 2008
Bridge System	99%	99%	99%	97%	99%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Bridge System	0%	0%	0%	0%	0%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2012	FY 2011	FY 2010	FY 2009	FY 2008
Estimated	$5,610,000	$4,517,000	$1,730,000	$2,820,000	$ 473,000
Actual	$5,472,568	$2,150,411	$ 966,743	$ 955,766	$ 151,752

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.

Housing Authority — (Fund 590) Accounts for the activities of the Housing Authority of Maricopa County.

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

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.

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.

Officer Safety Equipment — (Fund 206) Accounts for the assessments that are received by the County for investigations or issued citations pursuant to A.R.S. §12-116.04. The monies in the fund should be used to supplement, not supplant, monies available for officer safety equipment.

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 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 (75 percent 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

Detention Technology Capital Improvement — (Fund 461) Established by the Board of Supervisors to account for Detention Fund resources restricted for technology improvement projects consistent with A.R.S. §42-6109.01.

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, 2012

	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	2,390,145	2,643,494	137,826	5,334,954		1,622,647
Receivables		1,092		3,693		1,221
Due from other funds						
Due from other governmental units			349,673		687,836	
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 2,390,145	$ 2,644,586	$ 487,499	$ 5,338,697	$ 687,836	$ 1,623,868
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 158,115	$ 73,803	$ 182,044	$ 77,320	$ 313,161	$ 3950
Employee compensation payable		884	38,103	120,094	20,065	37,415
Accrued liabilities						
Due to other funds					322,188	
Interest payable						
Notes payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue			627,357		66,410	
Deposits held for other parties						
Total liabilities	158,115	74,687	847,504	197,414	721,824	41,365
Fund balances:						
Nonspendable						
Restricted	2,232,030	2,569,899		5,141,283		1,582,503
Committed						
Assigned						
Unassigned			(360,005)		(33,988)	
Total fund balances	2,232,030	2,569,899	(360,005)	5,141,283	(33,988)	1,582,503
Total liabilities and fund balances	$ 2,390,145	$ 2,644,586	$ 487,499	$ 5,338,697	$ 687,836	$ 1,623,868

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	$ 83,724	$	$	$ 300	$
1,221,921	5,258,222	9,359,948	3,665,264	435,042	262,916	649,445
	3,676	6,417	2,501			443
				1,171,084		
	66,763					
		108,853				
$ 1,221,921	$ 5,331,341	$ 9,558,942	$ 3,667,765	$ 1,606,126	$ 263,216	$ 649,888
$ 151,304	$ 193,602	$ 8,770	$ 1,001	$ 747,574	$ 1,554	$
4,719	92,214	6,513		7,557	4,075	
28,500				1,083,394		
184,523	285,816	15,283	1,001	1,838,525	5,629	
	66,763					
1,037,398	4,978,762	9,543,659	3,666,764		257,587	649,888
				(232,399)		
1,037,398	5,045,525	9,543,659	3,666,764	(232,399)	257,587	649,888
$ 1,221,921	$ 5,331,341	$ 9,558,942	$ 3,667,765	$ 1,606,126	$ 263,216	$ 649,888

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	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	467,723	207,260	3,157,134		622,168
Receivables			2,019		389
Due from other funds					
Due from other governmental units				167,400	
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 467,723	$ 207,260	$ 3,159,153	$ 167,400	$ 622,557
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$ 58	$ 276,228	$	$
Employee compensation payable		33,665	27,848	3,647	
Accrued liabilities					
Due to other funds				167,400	
Interest payable					
Notes payable					
Special assessment debt with governmental commitment					
Advances					
Deferred revenue					
Deposits held for other parties					
Total liabilities		33,723	304,076	171,047	
Fund balances:					
Nonspendable					
Restricted	467,723	173,537	2,855,077		622,557
Committed					
Assigned					
Unassigned				(3,647)	
Total fund balances	467,723	173,537	2,855,077	(3,647)	622,557
Total liabilities and fund balances	$ 467,723	$ 207,260	$ 3,159,153	$ 167,400	$ 622,557

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
$	$	$	$ 1,052,909	$	$	$
	716,387	508,214	5,047,962	1,550,236	1,255,169	571,527
	473			1,014	730	384
8,333		593,654				
		92,210				
$ 8,333	$ 716,860	$ 1,194,078	$ 6,100,871	$ 1,551,250	$ 1,255,899	$ 571,911
$	$	$ 3,004	$ 86,497	$ 5,994	$ 256,601	$
	26,416	79,329		22,553	19,711	24,296
8,333						
		1,199,013				
			1,841,149			
8,333	26,416	1,281,346	1,927,646	28,547	276,312	24,296
	690,444		4,173,225	1,522,703	979,587	547,615
		(87,268)				
	690,444	(87,268)	4,173,225	1,522,703	979,587	547,615
$ 8,333	$ 716,860	$ 1,194,078	$ 6,100,871	$ 1,551,250	$ 1,255,899	$ 571,911

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	SPECIAL REVENUE FUNDS					
	Del Webb Special Revenue	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs	Emergency Management
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	512,853	2,862,069	96,463	2,181,700	5,191	41,498
Receivables	350	1,959				
Due from other funds						
Due from other governmental units						158,337
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 513,203	$ 2,864,028	$ 96,463	$ 2,181,700	$ 5,191	$ 199,835
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$ 21,780	$	$	$	$
Employee compensation payable		15,708				9009
Accrued liabilities						
Due to other funds						
Interest payable						
Notes Payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue				2,181,700		263,683
Deposits held for other parties						
Total liabilities		37,488		2,181,700		272,692
Fund balances:						
Nonspendable						
Restricted	513,203	2,826,540	96,463		5,191	
Committed						
Assigned						
Unassigned						(72,857)
Total fund balances	513,203	2,826,540	96,463		5,191	(72,857)
Total liabilities and fund balances	$ 513,203	$ 2,864,028	$ 96,463	$ 2,181,700	$ 5,191	$ 199,835

SPECIAL REVENUE FUNDS

Environmental Services Environmental Health	Environmental Services Grants	Expedited Child Support	Flood Control	Flood Control Grants	General Government Grants	Housing Authority	Human Services Grants
$ 1,050	$	$	$ 250	$	$	$ 2,646,413	$ 200
9,054,592		470,608	62,721,566		312,024		
5,851			2,042,513			397,163	
			26,022				
	172,125		206,391	11,242			6,612,985
			425,641				
			846			202,707	
			2,279			1,908,472	
$ 9,061,493	$ 172,125	$ 470,608	$ 65,425,508	$ 11,242	$ 312,024	$ 5,154,755	$ 6,613,185
$ 32,392	$ 19,152	$ 66,501	$ 3,394,122	$ 3,602	$	$ 591,012	$ 2,912,405
243,240			244,744		633	66,638	219,749
			21,378				
	152,973			7,640			2,153,505
						33,280	
			1,495,371		312,024	27,568	2,187,712
						204,299	
275,632	172,125	66,501	5,155,615	11,242	312,657	922,797	7,473,371
			425,641				
		404,107	59,844,252			4,231,958	
8,785,861							
					(633)		(860,186)
8,785,861		404,107	60,269,893		(633)	4,231,958	(860,186)
$ 9,061,493	$ 172,125	$ 470,608	$ 65,425,508	$ 11,242	$ 312,024	$ 5,154,755	$ 6,613,185

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	SPECIAL REVENUE FUNDS					
	Inmate Health Services	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	241,127	4,847,890	2,302,581	1,145,689	399,705	474,481
Receivables		3,323	1,529	757		
Due from other funds						
Due from other governmental units						
Inventories						
Miscellaneous	13,785	534,032				
Cash and investments held by trustee – restricted						
Total assets	$ 254,912	$ 5,385,245	$ 2,304,110	$ 1,146,446	$ 399,705	$ 474,481
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$ 338,282	$ 35,077	$ 20,446	$	$ 58,099
Employee compensation payable		78,972	11,360	2,741		
Accrued liabilities		1,257				
Due to other funds						
Interest payable						
Notes payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue						
Deposits held for other parties						
Total liabilities		418,511	46,437	23,187		58,099
Fund balances:						
Nonspendable						
Restricted	254,912	4,966,734	2,257,673	1,123,259	399,705	416,382
Committed						
Assigned						
Unassigned						
Total fund balances	254,912	4,966,734	2,257,673	1,123,259	399,705	416,382
Total liabilities and fund balances	$ 254,912	$ 5,385,245	$ 2,304,110	$ 1,146,446	$ 399,705	$ 474,481

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	Library District
$	$	$	$	$ 910	$ 575	$	$ 5,970
822,909	705,526	1,213,055	66,333	2,035,207	2,088,448	2,243	19,281,154
534		431		1,397	1,353		632,782
	156,381						
$ 823,443	$ 861,907	$ 1,213,486	$ 66,333	$ 2,037,514	$ 2,090,376	$ 2,243	$ 19,919,906
$	$ 240,535	$	$ 792	$ 48,332	$ 61,564	$	$ 1,809,051
5,090	55,073			12,802			158,526
	629,693						475,582
5,090	925,301		792	61,134	61,564		2,443,159
818,353		1,213,486	65,541	1,976,380	2,028,812	2,243	17,476,747
	(63,394)						
818,353	(63,394)	1,213,486	65,541	1,976,380	2,028,812	2,243	17,476,747
$ 823,443	$ 861,907	$ 1,213,486	$ 66,333	$ 2,037,514	$ 2,090,376	$ 2,243	$ 19,919,906

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	SPECIAL REVENUE FUNDS				
	Library District Grants	Medical Examiner Grants	Officer Safety Equipment	Palo Verde	Parks Donations
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer			32,225	481,848	639,382
Receivables					432
Due from other funds					
Due from other governmental units	73,564	23,870			
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 73,564	$ 23,870	$ 32,225	$ 481,848	$ 639,814
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$	$	$	$ 1,129
Employee compensation payable				4,456	
Accrued liabilities					35
Due to other funds	41,936	23,870			
Interest payable					
Notes payable					
Special assessment debt with governmental commitment					
Advances					
Deferred revenue	31,628	14,437			
Deposits held for other parties					
Total liabilities	73,564	38,307		4,456	1,164
Fund balances:					
Nonspendable					
Restricted			32,225	477,392	638,650
Committed					
Assigned					
Unassigned		(14,437)			
Total fund balances		(14,437)	32,225	477,392	638,650
Total liabilities and fund balances	$ 73,564	$ 23,870	$ 32,225	$ 481,848	$ 639,814

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	$	$	$ 500	$	$	$
2,108,989	37,172	193,499	3,488,954	386,973	640,151	31,427
1,333			1,887		451	
$ 2,110,522	$ 37,172	$ 193,499	$ 3,491,341	$ 386,973	$ 640,602	$ 31,427
$ 119,932	$ 3,170	$	$ 245,491	$ 1,794	$	$ 23,639
56,207	732	889	133,809		12,790	6,944
			1,500			
			18,382			
			276,250			7,788
176,139	3,902	889	675,432	1,794	12,790	38,371
1,934,383	33,270	192,610		385,179	627,812	
			2,815,909			
						(6,944)
1,934,383	33,270	192,610	2,815,909	385,179	627,812	(6,944)
$ 2,110,522	$ 37,172	$ 193,499	$ 3,491,341	$ 386,973	$ 640,602	$ 31,427

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	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	$	$	$ 5,200	$	$	$
Cash and investments held by County Treasurer	287,600		5,550,124	4,219,152	169,721	730,571
Receivables			3,798	2,655		
Due from other funds						
Due from other governmental units		9,983,278				1,126,291
Inventories		765,926	55,279			
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 287,600	$10,749,204	$ 5,614,401	$ 4,221,807	$ 169,721	$ 1,856,862
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$ 920	$ 2,257,389	$ 149,887	$ 308,861	$ 24,518	$ 881,562
Employee compensation payable	1,907	360,220	45,755	37,122	855	26,490
Accrued liabilities		403				
Due to other funds		3,319,273				
Interest payable						
Notes payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue		9,287,786				1,207,170
Deposits held for other parties						
Total liabilities	2,827	15,225,071	195,642	345,983	25,373	2,115,222
Fund balances:						
Nonspendable		765,926	55,279			
Restricted	284,773		5,363,480	3,875,824	144,348	
Committed						
Assigned						
Unassigned		(5,241,793)				(258,360)
Total fund balances	284,773	(4,475,867)	5,418,759	3,875,824	144,348	(258,360)
Total liabilities and fund balances	$ 287,600	$10,749,204	$ 5,614,401	$ 4,221,807	$ 169,721	$ 1,856,862

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Management
$	$	$ 18,809	$	$	$	$
317,832	120,006		1,726,215		143,268	57,582
		1,317,290				
				92,852		
$ 317,832	$ 120,006	$ 1,336,099	$ 1,726,215	$ 92,852	$ 143,268	$ 57,582
$ 91,459	$ 12,015	$ 330,061	$ 30,360	$ 54,652	$	$ 58,720
		38,230				
		10,416	1,922	25		
		124,374		44,175		
		1,575,223				
91,459	12,015	2,078,304	32,282	98,852		58,720
226,373	107,991		1,693,933		143,268	
		(742,205)		(6,000)		(1,138)
226,373	107,991	(742,205)	1,693,933	(6,000)	143,268	(1,138)
$ 317,832	$ 120,006	$ 1,336,099	$ 1,726,215	$ 92,852	$ 143,268	$ 57,582

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	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	146,708	3,165,716	143,352	330,563		29,778,756
Receivables						27,512
Due from other funds						
Due from other governmental units					13,244	14,591,752
Inventories						1,221,233
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 146,708	$ 3,165,716	$ 143,352	$ 330,563	$ 13,244	$ 45,619,803
LIABILITIES AND FUND BALANCES						
Liabilities:						
Accounts payable	$	$ 428,409	$	$	$	$ 3,712,893
Employee compensation payable			31,681			506,925
Accrued liabilities						2,795,432
Due to other funds					13,244	
Interest payable						
Notes Payable						
Special assessment debt with governmental commitment						
Advances						
Deferred revenue						
Deposits held for other parties						
Total liabilities		428,409	31,681		13,244	7,015,250
Fund balances:						
Nonspendable						1,221,233
Restricted	146,708	2,737,307	111,671	330,563		37,383,320
Committed						
Assigned						
Unassigned						
Total fund balances	146,708	2,737,307	111,671	330,563		38,604,553
Total liabilities and fund balances	$ 146,708	$ 3,165,716	$ 143,352	$ 330,563	$ 13,244	$ 45,619,803

SPECIAL REVENUE FUNDS

Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$ 150	$ 3,820,440
	886,896	777,696	1,256,851	113,044	533,685	243,103	219,709,577
		529	857				3,153,448
							26,022
166,238						1,117,481	38,708,449
							2,534,842
							1,045,285
							1,910,751
$ 166,238	$ 886,896	$ 778,225	$ 1,257,708	$ 113,044	$ 533,685	$ 1,360,734	$ 270,908,814
$ 71,107	$ 9,052	$	$	$	$	$ 175,536	$ 21,186,280
17,586						1,172	2,977,159
							2,832,368
12,470							6,409,763
							33,280
107,962							23,086,251
							2,045,448
209,125	9,052					176,708	58,570,549
							2,534,842
	877,844	778,225	1,257,708	113,044	533,685	1,184,026	206,229,794
							11,601,770
(42,887)							(8,028,141)
(42,887)	877,844	778,225	1,257,708	113,044	533,685	1,184,026	212,338,265
$ 166,238	$ 886,896	$ 778,225	$ 1,257,708	$ 113,044	$ 533,685	$ 1,360,734	$ 270,908,814

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2012

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	60,449	657	61,106	16,750,998	34,751,983
Receivables	97,421		97,421		
Due from other funds					
Due from other governmental units		857,562	857,562		4,141,537
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted		8,386,939	8,386,939		
Total assets	$ 157,870	$ 9,245,158	$ 9,403,028	$ 16,750,998	$ 38,893,520
LIABILITIES AND FUND BALANCES					
Liabilities:					
Accounts payable	$	$	$	$ 361,598	$ 4,407,305
Employee compensation payable					
Accrued liabilities					
Due to other funds					
Interest payable	3,381		3,381		
Notes Payable					
Special assessment debt with governmental commitment	2,697		2,697		
Advances					
Deferred revenue	78,635		78,635		
Deposits held for other parties					
Total liabilities	84,713		84,713	361,598	4,407,305
Fund balances:					
Nonspendable					
Restricted	73,157	9,245,158	9,318,315	16,389,400	34,486,215
Committed					
Assigned					
Unassigned					
Total fund balances	73,157	9,245,158	9,318,315	16,389,400	34,486,215
Total liabilities and fund balances	$ 157,870	$ 9,245,158	$ 9,403,028	$ 16,750,998	$ 38,893,520

	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
$	$	$	$	$	$	$ 3,820,440
140,647	1,715,752	432	41,472	11,013,124	64,414,408	284,185,091
	1,159				1,159	3,252,028
						26,022
				11,535,152	15,676,689	55,242,700
						2,534,842
		9,876		2,065,030	2,074,906	3,120,191
		8,941,255			8,941,255	19,238,945
$ 140,647	$ 1,716,911	$ 8,951,563	$ 41,472	$ 24,613,306	$ 91,108,417	$371,420,259
$	$	$	$	$ 11,464,460	$ 16,233,363	$ 37,419,643
						2,977,159
			450		450	2,832,818
						6,409,763
						3,381
						33,280
						2,697
				365,750	365,750	23,530,636
						2,045,448
			450	11,830,210	16,599,563	75,254,825
						2,534,842
	1,716,911	8,951,563	41,022	12,783,096	74,368,207	289,916,316
140,647					140,647	11,742,417
						(8,028,141)
140,647	1,716,911	8,951,563	41,022	12,783,096	74,508,854	296,165,434
$ 140,647	$ 1,716,911	$ 8,951,563	$ 41,472	$ 24,613,306	$ 91,108,417	$ 371,420,259

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2012

	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				9,371,520		9,520
Intergovernmental	3,461,849		3,649,692		3,417,095	
Charges for services		9,456,232	593,715	489,045		3,467,743
Fines and forfeits		3,575,762		1,447,369		4,101
Special assessment						
Interest income	25,546	11,895	484	32,364		10,267
Miscellaneous				4,626		25
Total revenues	3,487,395	13,043,889	4,243,891	11,344,924	3,417,095	3,491,656
EXPENDITURES						
Current:						
General government						
Public safety		12,820,898	4,393,925			
Highways and streets						
Health, welfare and sanitation				9,633,355	3,211,810	3,061,507
Culture and recreation						
Education	3,800,755					
Debt service:						
Principal						
Interest						
Capital outlay					193,259	108,063
Total expenditures	3,800,755	12,820,898	4,393,925	9,633,355	3,405,069	3,169,570
Excess (deficiency) of revenues over expenditures	(313,360)	222,991	(150,034)	1,711,569	12,026	322,086
OTHER FINANCING SOURCES (USES)						
Transfers in				41,823		
Transfers out						(106,528)
Total other financing sources (uses)				41,823		(106,528)
Net change in fund balances	(313,360)	222,991	(150,034)	1,753,392	12,026	215,558
Fund balances (deficit) at beginning of year, as restated	2,545,390	2,346,908	(209,971)	3,387,891	(46,014)	1,366,945
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	$ 2,232,030	$ 2,569,899	$ (360,005)	$ 5,141,283	$ (33,988)	$ 1,582,503

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$	$	$	$	$	$
	6,722,459	3,248,675				
42,400				5,541,994		
80,342	1,832,065	1,146,330				86,058
					442,323	
6,257	40,047	63,157	26,194		1,806	4,535
947,934	634,778					
1,076,933	9,229,349	4,458,162	26,194	5,541,994	444,129	90,593
					324,525	
998,049	8,123,372			5,895,590		15,771
		1,284,278	46,504			
998,049	8,123,372	1,284,278	46,504	5,895,590	324,525	15,771
78,884	1,105,977	3,173,884	(20,310)	(353,596)	119,604	74,822
			115,500	252,127		
	(1,034,031)	(2,169,847)				
	(1,034,031)	(2,169,847)	115,500	252,127		
78,884	71,946	1,004,037	95,190	(101,469)	119,604	74,822
958,514	4,969,241	8,539,622	3,571,574	(130,930)	137,983	575,066
	4,338					
$ 1,037,398	$ 5,045,525	$ 9,543,659	$ 3,666,764	$ (232,399)	$ 257,587	$ 649,888

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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, 2012

	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				1,333,586	
Charges for services	174,918	1,941,713	3,116,799		1,672,932
Fines and forfeits					
Special assessment					
Interest income	2,415		21,447		4,141
Miscellaneous					
Total revenues	177,333	1,941,713	3,138,246	1,333,586	1,677,073
EXPENDITURES					
Current:					
General government					
Public safety	115,007	2,130,518	3,094,387	1,334,333	1,702,501
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Capital outlay			143,984		
Total expenditures	115,007	2,130,518	3,238,371	1,334,333	1,702,501
Excess (deficiency) of revenues over expenditures	62,326	(188,805)	(100,125)	(747)	(25,428)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Total other financing sources (uses)					
Net change in fund balances	62,326	(188,805)	(100,125)	(747)	(25,428)
Fund balances (deficit) at beginning of year, as restated	405,397	362,342	2,955,202	(2,900)	647,985
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit) at end of year	$ 467,723	$ 173,537	$ 2,855,077	$ (3,647)	$ 622,557

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
$	$	$	$	$	$	$	$
50,000	776,902	5,750,742		730,292		1,400,160	
	1,102,545				1,334,234		
			3,801,415				
	5,450	5,845	38,087	12,095	10,536	4,037	3,721
50,000	1,884,897	5,756,587	3,839,502	742,387	1,344,770	1,404,197	3,721
	1,661,268	5,770,065	2,252,842		2,058,234	1,151,093	230
50,000							
				1,121,138			
		27,359	869,953		20,384		
50,000	1,661,268	5,797,424	3,122,795	1,121,138	2,078,618	1,151,093	230
	223,629	(40,837)	716,707	(378,751)	(733,848)	253,104	3,491
			7,450				
			7,450				
	223,629	(40,837)	724,157	(378,751)	(733,848)	253,104	3,491
	466,815	(46,431)	3,449,068	1,901,454	1,713,435	294,511	509,712
$	$ 690,444	$ (87,268)	$ 4,173,225	$ 1,522,703	$ 979,587	$ 547,615	$ 513,203

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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, 2012

	SPECIAL REVENUE FUNDS					
	Diversion	Domestic Relations Mediation Education	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						15,562,155
Intergovernmental			72,489		947,432	
Charges for services		200,632		602	143,883	3,875,586
Fines and forfeits	1,568,827					210,849
Special assessment						
Interest income	19,767	1,076	12,707	28	281	59,087
Miscellaneous					250	17,437
Total revenues	1,588,594	201,708	85,196	630	1,091,846	19,725,114
EXPENDITURES						
Current:						
General government			85,196			
Public safety	1,205,215				830,924	
Highways and streets						
Health, welfare and sanitation		390,682				19,102,432
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Capital outlay					106,244	
Total expenditures	1,205,215	390,682	85,196		937,168	19,102,432
Excess (deficiency) of revenues over expenditures	383,379	(188,974)		630	154,678	622,682
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						(36,757)
Total other financing sources (uses)						(36,757)
Net change in fund balances	383,379	(188,974)		630	154,678	585,925
Fund balances (deficit) at beginning of year, as restated	2,443,161	285,437		4,561	(227,535)	8,199,936
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	$ 2,826,540	$ 96,463	$	$ 5,191	$ (72,857)	$ 8,785,861

SPECIAL REVENUE FUNDS

Environmental Services Grants	Expedited Child Support	Flood Control	Flood Control Grants	General Government Grants	Housing Authority	Human Services Grants	Inmate Health Services
$	$	$ 61,725,304	$	$	$	$	$
		15,700,800					
689,500		190,715	351,527	3,649,688	20,565,740	54,138,148	
	659,035				1,918,460		165,769
942	1,702	6,767,461		2,364	2,977		910
		2,223,435			524,366	1,125	
690,442	660,737	86,607,715	351,527	3,652,052	23,011,543	54,139,273	166,679
				3,652,076			
		29,321,783	329,309				
689,441	595,400				25,623,196	52,832,051	
		1,969,471				117,813	
689,441	595,400	31,291,254	329,309	3,652,076	25,623,196	52,949,864	
1,001	65,337	55,316,461	22,218	(24)	(2,611,653)	1,189,409	166,679
		(45,016,966)					
		(45,016,966)					
1,001	65,337	10,299,495	22,218	(24)	(2,611,653)	1,189,409	166,679
(1,001)	338,770	49,931,358	(22,218)	(609)	6,843,611	(2,049,595)	88,233
		39,040					
$	$ 404,107	$ 60,269,893	$	$ (633)	$ 4,231,958	$ (860,186)	$ 254,912

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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, 2012

	SPECIAL REVENUE FUNDS					
	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental						
Charges for services	11,109,329	1,568,789		9,388	6,480,452	286,814
Fines and forfeits			792,086			
Special assessment						
Interest income	50,250	15,520	7,810	2,120	237	5,688
Miscellaneous	6,346					
Total revenues	11,165,925	1,584,309	799,896	11,508	6,480,689	292,502
EXPENDITURES						
Current:						
General government						
Public safety	29,773,933	1,205,689	778,631	139,383	6,110,918	302,430
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Capital outlay	134,607	42,243			16,469	
Total expenditures	29,908,540	1,247,932	778,631	139,383	6,127,387	302,430
Excess (deficiency) of revenues over expenditures	(18,742,615)	336,377	21,265	(127,875)	353,302	(9,928)
OTHER FINANCING SOURCES (USES)						
Transfers in	15,015,259					
Transfers out						
Total other financing sources (uses)	15,015,259					
Net change in fund balances	(3,727,356)	336,377	21,265	(127,875)	353,302	(9,928)
Fund balances (deficit) at beginning of year, as restated	8,694,090	1,921,296	1,101,994	527,580	63,080	828,281
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	$ 4,966,734	$ 2,257,673	$ 1,123,259	$ 399,705	$ 416,382	$ 818,353

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
$	$	$	$	$	$	$ 18,935,257
3,938,279						327,393
	510,715		1,888,994	1,315,957	59,000	3,397,320
	3,475,237		1,035	1,790		764,322
4,660	3,734	391	14,170	13,804	56	133,598
		2,632	162,883	10,895		396,776
3,942,939	3,989,686	3,023	2,067,082	1,342,446	59,056	23,954,666
3,792,535	3,588,166	9,985		1,061,434	59,000	
			2,005,229			21,947,084
						268,108
3,792,535	3,588,166	9,985	2,005,229	1,061,434	59,000	22,215,192
150,404	401,520	(6,962)	61,853	281,012	56	1,739,474
150,404	401,520	(6,962)	61,853	281,012	56	1,739,474
(213,798)	811,966	72,503	1,914,527	1,747,800	2,187	15,737,273
$ (63,394)	$ 1,213,486	$ 65,541	$ 1,976,380	$ 2,028,812	$ 2,243	$ 17,476,747

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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, 2012

	SPECIAL REVENUE FUNDS					
	Library District Grants	Medical Examiner Grants	Officer Safety Equipment	Palo Verde	Parks and Recreation Grants	Parks Donations
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental	290,327	203,520		501,208	4,820	
Charges for services						
Fines and forfeits			32,161			
Special assessment						
Interest income			64	2,490		4,486
Miscellaneous						40,706
Total revenues	290,327	203,520	32,225	503,698	4,820	45,192
EXPENDITURES						
Current:						
General government						
Public safety		42,512		468,087		
Highways and streets						
Health, welfare and sanitation						
Culture and recreation	290,327				2,904	20,677
Education						
Debt service:						
Principal						
Interest						
Capital outlay		175,000				
Total expenditures	290,327	217,512		468,087	2,904	20,677
Excess (deficiency) of revenues over expenditures		(13,992)	32,225	35,611	1,916	24,515
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net change in fund balances		(13,992)	32,225	35,611	1,916	24,515
Fund balances (deficit) at beginning of year, as restated		(445)		441,781	(1,916)	614,135
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit) at end of year	$	$ (14,437)	$ 32,225	$ 477,392	$	$ 638,650

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
$	$	$	$	$	$	$
			3,853,299			
						390,783
2,604,476		154,298	4,111,786	463,947	988,443	
			359,998			
12,815	358	1,288	20,573	2,233	5,227	
1,429,788	254,876	2,595	19,285			
4,047,079	255,234	158,181	8,364,941	466,180	993,670	390,783
			7,676,045	564,531	1,421,908	389,672
3,660,938	194,153	242,322				
190,807					265,307	
3,851,745	194,153	242,322	7,676,045	564,531	1,687,215	389,672
195,334	61,081	(84,141)	688,896	(98,351)	(693,545)	1,111
61,082						
(125,000)	(61,082)					
(63,918)	(61,082)					
131,416	(1)	(84,141)	688,896	(98,351)	(693,545)	1,111
1,802,967	33,271	276,751	2,127,013	483,530	1,321,357	(8,055)
$ 1,934,383	$ 33,270	$ 192,610	$ 2,815,909	$ 385,179	$ 627,812	$ (6,944)

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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, 2012

	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	429,405	43,855,597				4,830,222
Charges for services		604,979	4,419,332	4,257,298	179,662	
Fines and forfeits						
Special assessment						
Interest income	1,221		40,799	27,261		3,569
Miscellaneous	5,675	123,834		1,500		50
Total revenues	436,301	44,584,410	4,460,131	4,286,059	179,662	4,833,841
EXPENDITURES						
Current:						
General government				3,174,949		
Public safety	354,611					
Highways and streets						
Health, welfare and sanitation		44,854,097	4,105,444			
Culture and recreation						
Education					88,849	5,040,447
Debt service:						
Principal						
Interest						
Capital outlay		283,860	268,563	2,670,829		
Total expenditures	354,611	45,137,957	4,374,007	5,845,778	88,849	5,040,447
Excess (deficiency) of revenues over expenditures	81,690	(553,547)	86,124	(1,559,719)	90,813	(206,606)
OTHER FINANCING SOURCES (USES)						
Transfers in			29,186			
Transfers out						
Total other financing sources (uses)			29,186			
Net change in fund balances	81,690	(553,547)	115,310	(1,559,719)	90,813	(206,606)
Fund balances (deficit) at beginning of year, as restated	203,083	(3,881,030)	5,301,609	5,435,543	53,535	(51,754)
Change in nonspendable resources:						
Increase (decrease) in inventories		(41,290)	1,840			
Fund balances (deficit) at end of year	$ 284,773	$ (4,475,867)	$ 5,418,759	$ 3,875,824	$ 144,348	$ (258,360)

SPECIAL REVENUE FUNDS

School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Small School Service	Solid Waste Management
$	$	$	$	$	$	$
390,491		7,522,860	1,413,311		109,657	
						102,324
		1,266,718		938,818		
	636	420			912	6,257
	18,941			16,121		77,491
390,491	19,577	8,789,998	1,413,311	954,939	110,569	186,072
	19,722	6,023,665	2,237,382	944,977		
						2,208,721
529,039					74,554	
		1,808,103	79,702	8,584	11,833	223,794
529,039	19,722	7,831,768	2,317,084	953,561	86,387	2,432,515
(138,548)	(145)	958,230	(903,773)	1,378	24,182	(2,246,443)
						240,338
						(5,500)
						234,838
(138,548)	(145)	958,230	(903,773)	1,378	24,182	(2,011,605)
364,921	108,136	(1,700,435)	2,597,706	(7,378)	119,086	2,010,467
$ 226,373	$ 107,991	$ (742,205)	$ 1,693,933	$ (6,000)	$ 143,268	$ (1,138)

(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, 2012

	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						754,044
Intergovernmental					79,017	87,680,104
Charges for services	118,619		2,007,812	242,927		40,669
Fines and forfeits						
Special assessment		5,026,752				
Interest income	760	20,250				416,489
Miscellaneous						867,674
Total revenues	119,379	5,047,002	2,007,812	242,927	79,017	89,758,980
EXPENDITURES						
Current:						
General government				201,794		
Public safety	115,920	5,554,435	2,055,085			
Highways and streets					63,266	49,353,571
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Capital outlay						4,568,990
Total expenditures	115,920	5,554,435	2,055,085	201,794	63,266	53,922,561
Excess (deficiency) of revenues over expenditures	3,459	(507,433)	(47,273)	41,133	15,751	35,836,419
OTHER FINANCING SOURCES (USES)						
Transfers in						5,500
Transfers out						(28,411,416)
Total other financing sources (uses)						(28,405,916)
Net change in fund balances	3,459	(507,433)	(47,273)	41,133	15,751	7,430,503
Fund balances (deficit) at beginning of year, as restated	143,249	3,244,740	158,944	289,430	(15,751)	31,271,320
Change in nonspendable resources:						
Increase (decrease) in inventories						(97,270)
Fund balances (deficit) at end of year	$ 146,708	$ 2,737,307	$ 111,671	$ 330,563	$	$ 38,604,553

SPECIAL REVENUE FUNDS							
Trial Court Grants	Trial Court Special Revenue	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$	$ 80,660,561
							55,222,472
1,185,578						4,531,883	264,444,406
854,061	4,943,151					183,883	86,363,063
		7,252	164,941				18,855,004
							5,026,752
	1,603	5,657	8,691	3,170	2,602	3,402	8,044,899
	8,423	11,708			65,000		7,877,175
2,039,639	4,953,177	24,617	173,632	3,170	67,602	4,719,168	526,494,332
							7,114,015
2,052,956	5,137,142	25,603		36,879	26,153		152,466,446
							49,416,837
						4,638,461	186,029,379
							29,694,416
							10,654,782
							14,573,329
2,052,956	5,137,142	25,603		36,879	26,153	4,638,461	449,949,204
(13,317)	(183,965)	(986)	173,632	(33,709)	41,449	80,707	76,545,128
							15,768,265
							(76,967,127)
							(61,198,862)
(13,317)	(183,965)	(986)	173,632	(33,709)	41,449	80,707	15,346,266
(29,570)	1,061,809	779,211	1,084,076	146,753	492,236	1,103,319	197,085,341
							(93,342)
$ (42,887)	$ 877,844	$ 778,225	$ 1,257,708	$ 113,044	$ 533,685	$ 1,184,026	$ 212,338,265

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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, 2012

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
REVENUES					
Taxes	$	$ 5,191,681	$ 5,191,681	$	$
Licenses and permits					
Intergovernmental					12,870,348
Charges for services	22,013		22,013		
Fines and forfeits					
Special assessment					
Interest income		335,340	335,340		
Miscellaneous					41,371
Total revenues	22,013	5,527,021	5,549,034		12,911,719
EXPENDITURES					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal	40,483	4,770,000	4,810,483		
Interest	6,450	1,852,039	1,858,489		
Capital outlay				1,818,673	55,203,251
Total expenditures	46,933	6,622,039	6,668,972	1,818,673	55,203,251
Excess (deficiency) of revenues over expenditures	(24,920)	(1,095,018)	(1,119,938)	(1,818,673)	(42,291,532)
OTHER FINANCING SOURCES (USES)					
Transfers in		1,200,000	1,200,000	9,049,950	45,000,000
Transfers out		(115,500)	(115,500)		
Total other financing sources (uses)		1,084,500	1,084,500	9,049,950	45,000,000
Net change in fund balances	(24,920)	(10,518)	(35,438)	7,231,277	2,708,468
Fund balances (deficit) at beginning of year, as restated	98,077	9,255,676	9,353,753	9,158,123	31,777,747
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit) at end of year	$ 73,157	$ 9,245,158	$ 9,318,315	$ 16,389,400	$ 34,486,215

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
$	$	$ 322	$	$	$ 322	$ 85,852,564
						55,222,472
				15,587,090	28,457,438	292,901,844
				4,700,589	4,700,589	91,085,665
						18,855,004
						5,026,752
1,406	12,201	1,283	158		15,048	8,395,287
	48,633	789,141	32,118	68,440	979,703	8,856,878
1,406	60,834	790,746	32,276	20,356,119	34,153,100	566,196,466
						7,114,015
						152,466,446
						49,416,837
						186,029,379
						29,694,416
						10,654,782
						4,810,483
						1,858,489
		1,959,477		78,654,844	137,636,245	152,209,574
		1,959,477		78,654,844	137,636,245	594,254,421
1,406	60,834	(1,168,731)	32,276	(58,298,725)	(103,483,145)	(28,057,955)
125,000		969,847		28,411,416	83,556,213	100,524,478
(2,438,628)					(2,438,628)	(79,521,255)
(2,313,628)		969,847		28,411,416	81,117,585	21,003,223
(2,312,222)	60,834	(198,884)	32,276	(29,887,309)	(22,365,560)	(7,054,732)
2,452,869	1,656,077	9,150,447	8,746	42,670,405	96,874,414	303,313,508
						(93,342)
$ 140,647	$ 1,716,911	$ 8,951,563	$ 41,022	$ 12,783,096	$ 74,508,854	$ 296,165,434

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 9,074,726	$ 9,074,726	$ 9,456,232	$ 381,506
Fines and forfeits	3,795,893	3,795,893	3,575,762	(220,131)
Interest income			11,895	11,895
Total revenues	12,870,619	12,870,619	13,043,889	173,270
EXPENDITURES				
Current:				
Public safety	13,127,506	13,127,506	12,820,898	306,608
Capital Outlay	50,000	50,000		50,000
Total expenditures	13,177,506	13,177,506	12,820,898	356,608
Excess (deficiency) of revenues over expenditures	(306,887)	(306,887)	222,991	529,878
Net change in fund balances	(306,887)	(306,887)	222,991	529,878
Fund balance – beginning	2,225,040	2,225,040	2,346,908	121,868
Fund balance – ending	$ 1,918,153	$ 1,918,153	$ 2,569,899	$ 651,746

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 3,876,028	$ 4,207,431	$ 3,649,692	$ (557,739)
Charges for services	563,352	571,732	593,715	21,983
Interest income			484	484
Total revenues	4,439,380	4,779,163	4,243,891	(535,272)
EXPENDITURES				
Current:				
Public safety	4,439,380	4,779,163	4,393,925	385,238
Total expenditures	4,439,380	4,779,163	4,393,925	385,238
Excess (deficiency) of revenues over expenditures			(150,034)	(150,034)
Net change in fund balances			(150,034)	(150,034)
Fund deficit – beginning	(181,632)	(181,632)	(209,971)	(28,339)
Fund deficit – ending	$ (181,632)	$ (181,632)	$ (360,005)	$ (178,373)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 9,548,988	$ 9,548,988	$ 9,371,520	$ (177,468)
Charges for services	361,272	361,272	489,045	127,773
Fines and forfeits	923,460	923,460	1,447,369	523,909
Interest income	8,000	8,000	32,364	24,364
Miscellaneous	6,000	6,000	4,626	(1,374)
Total revenues	10,847,720	10,847,720	11,344,924	497,204
EXPENDITURES				
Current:				
Health, welfare and sanitation	11,591,040	11,654,040	9,633,355	2,020,685
Total expenditures	11,591,040	11,654,040	9,633,355	2,020,685
Excess (deficiency) of revenues over expenditures	(743,320)	(806,320)	1,711,569	2,517,889
OTHER FINANCING SOURCES				
Transfers in		41,823	41,823	
Total other financing sources		41,823	41,823	
Net change in fund balances	(743,320)	(764,497)	1,753,392	2,517,889
Fund balance – beginning	1,816,856	1,816,856	3,387,891	1,571,035
Fund balance – ending	$ 1,073,536	$ 1,052,359	$ 5,141,283	$ 4,088,924

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,118,800	$ 3,743,096	$ 3,417,095	$ (326,001)
Total revenues	3,118,800	3,743,096	3,417,095	(326,001)
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,136,753	3,761,049	3,211,810	549,239
Capital Outlay	56,729	56,729	193,259	(136,530)
Total expenditures	3,193,482	3,817,778	3,405,069	412,709
Excess (deficiency) of revenues over expenditures	(74,682)	(74,682)	12,026	86,708
Net change in fund balances	(74,682)	(74,682)	12,026	86,708
Fund deficit – beginning	(106,492)	(106,492)	(46,014)	60,478
Fund deficit – ending	$ (181,174)	$ (181,174)	$ (33,988)	$ 147,186

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 15,985	$ 15,985	$ 9,520	$ (6,465)
Charges for services	3,478,154	3,478,154	3,467,743	(10,411)
Fines and forfeits	4,034	4,034	4,101	67
Interest income	16,208	16,208	10,267	(5,941)
Miscellaneous			25	25
Total revenues	3,514,381	3,514,381	3,491,656	(22,725)
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,324,503	3,324,503	3,061,507	262,996
Capital outlay	116,000	116,000	108,063	7,937
Total expenditures	3,440,503	3,440,503	3,169,570	270,933
Excess of revenues over expenditures	73,878	73,878	322,086	248,208
OTHER FINANCING USES				
Transfers out	(106,528)	(106,528)	(106,528)	
Total other financing uses	(106,528)	(106,528)	(106,528)	
Net change in fund balances	(32,650)	(32,650)	215,558	248,208
Fund balance – beginning	1,332,896	1,332,896	1,366,945	34,049
Fund balance - ending	$ 1,300,246	$ 1,300,246	$ 1,582,503	$ 282,257

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$	$ 42,400	$ 42,400
Charges for Services	236,480	236,480	80,342	(156,138)
Interest Income	10,700	10,700	6,257	(4,443)
Miscellaneous	1,140,437	1,140,437	947,934	(192,503)
Total revenues	1,387,617	1,387,617	1,076,933	(310,684)
EXPENDITURES				
Current:				
Health, welfare and sanitation	1,687,617	1,687,617	998,049	689,568
Total expenditures	1,687,617	1,687,617	998,049	689,568
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	78,884	378,884
Net change in fund balances	(300,000)	(300,000)	78,884	378,884
Fund balance – beginning	1,244,614	1,244,614	958,514	(286,100)
Fund balance – ending	$ 944,614	$ 944,614	$ 1,037,398	$ 92,784

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 7,068,602	$ 7,068,602	$ 6,722,459	$ (346,143)
Charges for services	2,222,917	2,222,917	1,832,065	(390,852)
Interest income	65,980	65,980	40,047	(25,933)
Miscellaneous	3,884	3,884	634,778	630,894
Total revenues	9,361,383	9,361,383	9,229,349	(132,034)
EXPENDITURES				
Current:				
Health, welfare and sanitation	8,324,169	8,324,169	8,123,372	200,797
Total expenditures	8,324,169	8,324,169	8,123,372	200,797
Excess of revenues over expenditures	1,037,214	1,037,214	1,105,977	68,763
OTHER FINANCING USES				
Transfers out	(1,034,031)	(1,034,031)	(1,034,031)	
Total other financing uses	(1,034,031)	(1,034,031)	(1,034,031)	
Net change in fund balances	3,183	3,183	71,946	68,763
Fund balance – beginning	4,716,924	4,716,924	4,969,241	252,317
Change in nonspendable resources:				
Increase in inventories			4,338	4,338
Fund balance – ending	$ 4,720,107	$ 4,720,107	$ 5,045,525	$ 325,418

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 3,200,901	$ 3,200,901	$ 3,248,675	$ 47,774
Charges for services	1,198,123	1,198,123	1,146,330	(51,793)
Interest income	75,000	75,000	63,157	(11,843)
Total revenues	4,474,024	4,474,024	4,458,162	(15,862)
EXPENDITURES				
Current:				
Culture and recreation	1,656,972	1,656,972	1,284,278	372,694
Total expenditures	1,656,972	1,656,972	1,284,278	372,694
Excess of revenues over expenditures	2,817,052	2,817,052	3,173,884	356,832
OTHER FINANCING				
Transfers out	(2,064,221)	(2,064,221)	(2,169,847)	(105,626)
Total other financing sources (uses)	(2,064,221)	(2,064,221)	(2,169,847)	(105,626)
Net change in fund balances	752,831	752,831	1,004,037	251,206
Fund balance – beginning	8,349,968	8,349,968	8,539,622	189,654
Fund balance – ending	$ 9,102,799	$ 9,102,799	$ 9,543,659	$ 440,860

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 24,750	$ 24,750	$ 26,194	$ 1,444
Total revenues	24,750	24,750	26,194	1,444
EXPENDITURES				
Current:				
Culture and recreation	99,143	99,143	46,504	52,639
Total expenditures	99,143	99,143	46,504	52,639
Deficiency of revenues under expenditures	(74,393)	(74,393)	(20,310)	54,083
OTHER FINANCING SOURCES				
Transfers in	115,500	115,500	115,500	
Total other financing sources	115,500	115,500	115,500	
Net change in fund balances	41,107	41,107	95,190	54,083
Fund balance – beginning	3,526,043	3,526,043	3,571,574	45,531
Fund balance – ending	$ 3,567,150	$ 3,567,150	$ 3,666,764	$ 99,614

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 13,486,394	$ 14,526,394	$ 5,541,994	$ (8,984,400)
Total revenues	13,486,394	14,526,394	5,541,994	(8,984,400)
EXPENDITURES				
Current:				
Health, welfare and sanitation	13,486,394	14,526,394	5,895,590	8,630,804
Total expenditures	13,486,394	14,526,394	5,895,590	8,630,804
Excess (deficiency) of revenues over expenditures			(353,596)	(353,596)
OTHER FINANCING SOURCES				
Transfers in	306,000	306,000	252,127	(53,873)
Total other financing sources	306,000	306,000	252,127	(53,873)
Net change in fund balances	306,000	306,000	(101,469)	(407,469)
Fund balance (deficit)– beginning	(280,955)	(280,955)	(130,930)	150,025
Fund balance (deficit) – ending	$ 25,045	$ 25,045	$ (232,399)	$ (257,444)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 344,500	$ 344,500	$ 442,323	$ 97,823
Interest income	1,500	1,500	1,806	306
Total revenues	346,000	346,000	444,129	98,129
EXPENDITURES				
Current:				
Public safety	346,000	376,000	324,525	51,475
Total expenditures	346,000	376,000	324,525	51,475
Excess (deficiency) of revenues over expenditures		(30,000)	119,604	149,604
Net change in fund balances		(30,000)	119,604	149,604
Fund balance – beginning	115,606	115,606	137,983	22,377
Fund balance – ending	$ 115,606	$ 85,606	$ 257,587	$ 171,981

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 85,000	$ 85,000	$ 86,058	1,058
Interest income	6,000	6,000	4,535	(1,465)
Total revenues	91,000	91,000	90,593	(407)
EXPENDITURES				
Current:				
Health, welfare and sanitation	45,900	45,900	15,771	30,129
Total expenditures	45,900	45,900	15,771	30,129
Excess of revenues over expenditures	45,100	45,100	74,822	29,722
Net change in fund balances	45,100	45,100	74,822	29,722
Fund balance – beginning	591,914	591,914	575,066	(16,848)
Fund balance – ending	$ 637,014	$ 637,014	$ 649,888	$ 12,874

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 111,007	$ 111,007	$ 174,918	$ 63,911
Interest income	4,000	4,000	2,415	(1,585)
Total revenues	115,007	115,007	177,333	62,326
EXPENDITURES				
Current:				
Public safety	115,007	115,007	115,007	
Total expenditures	115,007	115,007	115,007	
Excess of revenues over expenditures			62,326	62,326
Net change in fund balances			62,326	62,326
Fund balance – beginning	416,392	416,392	405,397	(10,995)
Fund balance – ending	$ 416,392	$ 416,392	$ 467,723	$ 51,331

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 2,633,772	$ 1,941,713	$ 1,941,713	
Total revenues	2,633,772	1,941,713	1,941,713	
EXPENDITURES				
Current:				
Public safety	2,633,772	2,339,578	2,130,518	209,060
Total expenditures	2,633,772	2,339,578	2,130,518	209,060
Excess (deficiency) of revenues over expenditures		(397,865)	(188,805)	209,060
Net change in fund balances		(397,865)	(188,805)	209,060
Fund balance – beginning	139,257	139,257	362,342	223,085
Fund balance – ending	$ 139,257	$ (258,608)	$ 173,537	$ 432,145

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 3,598,000	$ 3,598,000	$ 3,116,799	$ (481,201)
Interest income			21,447	21,447
Total revenues	3,598,000	3,598,000	3,138,246	(459,754)
EXPENDITURES				
Current:				
Public safety	3,758,000	3,758,000	3,094,387	663,613
Capital outlay			143,984	(143,984)
Total expenditures	3,758,000	3,758,000	3,238,371	519,629
Deficiency of revenues under expenditures	(160,000)	(160,000)	(100,125)	59,875
Net change in fund balances	(160,000)	(160,000)	(100,125)	59,875
Fund balance – beginning	3,031,293	3,031,293	2,955,202	(76,091)
Fund balance – ending	$ 2,871,293	$ 2,871,293	$ 2,855,077	$ (16,216)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,834,948	$ 1,834,948	$ 1,333,586	$ (501,362)
Total revenues	1,834,948	1,834,948	1,333,586	(501,362)
EXPENDITURES				
Current:				
Public safety	1,834,948	1,834,948	1,334,333	500,615
Total expenditures	1,834,948	1,834,948	1,334,333	500,615
Excess (deficiency)of revenues over expenditures			(747)	(747)
Net change in fund balances			(747)	(747)
Fund balance – beginning	(338,498)	(338,498)	(2,900)	335,598
Fund balance (deficit)– ending	$ (338,498)	$ (338,498)	$ (3,647)	$ 334,851

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,382,730	$ 1,382,730	$ 1,672,932	$ 290,202
Interest income	7,270	7,270	4,141	(3,129)
Total revenues	1,390,000	1,390,000	1,677,073	287,073
EXPENDITURES				
Current:				
Public safety	1,702,500	1,702,500	1,702,501	(1)
Total expenditures	1,702,500	1,702,500	1,702,501	(1)
Deficiency of revenues under expenditures	(312,500)	(312,500)	(25,428)	287,072
Net change in fund balances	(312,500)	(312,500)	(25,428)	287,072
Fund balance – beginning	412,617	412,617	647,985	235,368
Fund balance – ending	$ 100,117	$ 100,117	$ 622,557	$ 522,440

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 50,000	$ 50,000	$ 50,000	$
Total revenues	50,000	50,000	50,000	
EXPENDITURES				
Current:				
Health, welfare and sanitation	50,000	50,000	50,000	
Total expenditures	50,000	50,000	50,000	
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance (deficit) – beginning	4,165	4,165		(4,165)
Fund balance (deficit) – ending	$ 4,165	$ 4,165	$	$ (4,165)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 520,000	$ 520,000	$ 776,902	$ 256,902
Charges for services	1,264,043	1,264,043	1,102,545	(161,498)
Interest income	8,000	8,000	5,450	(2,550)
Total revenues	1,792,043	1,792,043	1,884,897	92,854
EXPENDITURES				
Current:				
Public safety	1,792,043	2,181,343	1,661,268	520,075
Total expenditures	1,792,043	2,181,343	1,661,268	520,075
Excess (deficiency) of revenues over expenditures		(389,300)	223,629	612,929
Net change in fund balances		(389,300)	223,629	612,929
Fund balance – beginning	370,075	370,075	466,815	96,740
Fund balance – ending	$ 370,075	$ (19,225)	$ 690,444	$ 709,669

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 6,731,174	$ 6,731,174	$ 5,750,742	$ (980,432)
Interest income	16,000	16,000	5,845	(10,155)
Total revenues	6,747,174	6,747,174	5,756,587	(990,587)
EXPENDITURES				
Current:				
Public safety	6,747,174	6,747,174	5,770,065	977,109
Capital outlay			27,359	(27,359)
Total expenditures	6,747,174	6,747,174	5,797,424	949,750
Excess (deficiency) of revenues over expenditures			(40,837)	(40,837)
Net change in fund balances			(40,837)	(40,837)
Fund deficit – beginning	49,670	49,670	(46,431)	(96,101)
Fund deficit – ending	$ 49,670	$ 49,670	$ (87,268)	$ (136,938)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 3,998,200	$ 3,998,200	$ 3,801,415	$ (196,785)
Interest income	1,800	1,800	38,087	36,287
Total revenues	4,000,000	4,000,000	3,839,502	(160,498)
EXPENDITURES				
Current:				
Public safety	5,000,000	5,123,400	2,252,842	2,870,558
Capital outlay	1,000,000	1,000,000	869,953	130,047
Total expenditures	6,000,000	6,123,400	3,122,795	3,000,605
Excess (deficiency) of revenues over expenditures	(2,000,000)	(2,123,400)	716,707	2,840,107
OTHER FINANCING SOURCES				
Transfers in		7,450	7,450	
Total other financing sources		7,450	7,450	
Net change in fund balances	(2,000,000)	(2,115,950)	724,157	2,840,107
Fund balance – beginning	4,556,914	4,556,914	3,449,068	(1,107,846)
Fund balance – ending	$ 2,556,914	$ 2,440,964	$ 4,173,225	$ 1,732,261

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 858,631	$ 858,631	$ 730,292	$ (128,339)
Interest income			12,095	12,095
Total revenues	858,631	858,631	742,387	(116,244)
EXPENDITURES				
Current:				
Education	1,614,559	1,614,559	1,121,138	493,421
Total expenditures	1,614,559	1,614,559	1,121,138	493,421
Deficiency of revenues under expenditures	(755,928)	(755,928)	(378,751)	377,177
Net change in fund balances	(755,928)	(755,928)	(378,751)	377,177
Fund balance – beginning	1,763,679	1,763,679	1,901,454	137,775
Fund balance – ending	$ 1,007,751	$ 1,007,751	$ 1,522,703	$ 514,952

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,584,000	$ 1,584,000	$ 1,334,234	$ (249,766)
Interest income			10,536	10,536
Total revenues	1,584,000	1,584,000	1,344,770	(239,230)
EXPENDITURES				
Current:				
Public safety	2,309,000	2,309,000	2,058,234	250,766
Capital outlay			20,384	(20,384)
Total expenditures	2,309,000	2,309,000	2,078,618	230,382
Deficiency of revenues under expenditures	(725,000)	(725,000)	(733,848)	(8,848)
Net change in fund balances	(725,000)	(725,000)	(733,848)	(8,848)
Fund balance – beginning	1,544,464	1,544,464	1,713,435	168,971
Fund balance – ending	$ 819,464	$ 819,464	$ 979,587	$ 160,123

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 1,051,900	$ 1,400,000	$ 1,400,160	$ 160
Interest income	5,000	5,000	4,037	(963)
Total revenues	1,056,900	1,405,000	1,404,197	(803)
EXPENDITURES				
Current:				
Public safety	1,056,900	1,886,600	1,151,093	735,507
Total expenditures	1,056,900	1,886,600	1,151,093	735,507
Excess (deficiency) of revenues over expenditures		(481,600)	253,104	734,704
Net change in fund balances		(481,600)	253,104	734,704
Fund balance – beginning	199,549	199,549	294,511	94,962
Fund balance – ending	$ 199,549	$ (282,051)	$ 547,615	$ 829,666

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 2,500	$ 2,500	$	$ (2,500)
Interest income	6,608	6,608	3,721	(2,887)
Total revenues	9,108	9,108	3,721	(5,387)
EXPENDITURES				
Current:				
Public safety	235	235	230	5
Total expenditures	235	235	230	5
Excess of revenues over expenditures	8,873	8,873	3,491	(5,382)
Net change in fund balances	8,873	8,873	3,491	(5,382)
Fund balance – beginning	512,586	512,586	509,712	(2,874)
Fund balance – ending	$ 521,459	$ 521,459	$ 513,203	$ (8,256)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 1,632,156	$ 1,632,156	$ 1,568,827	$ (63,329)
Interest income	21,600	21,600	19,767	(1,833)
Total revenues	1,653,756	1,653,756	1,588,594	(65,162)
EXPENDITURES				
Current:				
Public safety	1,653,756	3,877,956	1,205,215	2,672,741
Total expenditures	1,653,756	3,877,956	1,205,215	2,672,741
Excess (deficiency) of revenues over expenditures		(2,224,200)	383,379	2,607,579
Net change in fund balances		(2,224,200)	383,379	2,607,579
Fund balance – beginning	1,715,281	1,715,281	2,443,161	727,880
Fund balance – ending	$ 1,715,281	$ (508,919)	$ 2,826,540	$ 3,335,459

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 186,682	$ 186,682	$ 200,632	$ 13,950
Interest income	4,000	4,000	1,076	(2,924)
Total revenues	190,682	190,682	201,708	11,026
EXPENDITURES				
Current:				
Health, welfare and sanitation	390,682	390,682	390,682	
Total expenditures	390,682	390,682	390,682	
Deficiency of revenues under expenditures	(200,000)	(200,000)	(188,974)	11,026
Net change in fund balances	(200,000)	(200,000)	(188,974)	11,026
Fund balance – beginning	263,197	263,197	285,437	22,240
Fund balance – ending	$ 63,197	$ 63,197	$ 96,463	$ 33,266

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 2,211,630	$ 2,211,630	$ 72,489	$ (2,139,141)
Interest income			12,707	12,707
Total revenues	2,211,630	2,211,630	85,196	(2,126,434)
EXPENDITURES				
Current:				
General government	2,211,630	2,211,630	85,196	2,126,434
Total expenditures	2,211,630	2,211,630	85,196	2,126,434
Excess revenues over expenditures				
Net change in fund balances				
Fund balance – beginning	1,236,213	1,236,213		(1,236,213)
Fund balance – ending	$ 1,236,213	$ 1,236,213	$	$ (1,236,213)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 856,200	$ 1,001,134	$ 947,432	$ (53,702)
Charges for services	173,881	173,881	143,883	(29,998)
Interest income			281	281
Miscellaneous			250	250
Total revenues	1,030,081	1,175,015	1,091,846	(83,169)
EXPENDITURES				
Current:				
Public safety	959,156	1,059,156	830,924	228,232
Capital outlay	70,925	115,859	106,244	9,615
Total expenditures	1,030,081	1,175,015	937,168	237,847
Excess of revenues over expenditures			154,678	154,678
Net change in fund balances			154,678	154,678
Fund balance (deficit) – beginning	(21,070)	(21,070)	(227,535)	(206,465)
Fund balance (deficit) – ending	$ (21,070)	$ (21,070)	$ (72,857)	$ (51,787)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 15,069,867	$ 15,069,867	$ 15,562,155	$ 492,288
Charges for services	3,580,289	3,580,289	3,875,586	295,297
Fines and forfeits	120,000	120,000	210,849	90,849
Interest income	72,000	72,000	59,087	(12,913)
Miscellaneous	600	600	17,437	16,837
Total revenues	18,842,756	18,842,756	19,725,114	882,358
EXPENDITURES				
Current:				
Health, welfare and sanitation	20,999,238	20,999,238	19,102,432	2,896,806
Capital outlay	115,353	2,115,353		2,115,353
Total expenditures	21,114,591	24,114,591	19,102,432	5,012,159
Excess (deficiency) of revenues over expenditures	(2,271,835)	(5,271,835)	622,682	5,894,517
OTHER FINANCING USES				
Transfers out		(36,757)	(36,757)	
Total other financing uses		(36,757)	(36,757)	
Net change in fund balances	(2,271,835)	(5,308,592)	585,925	5,894,517
Fund balance – beginning	7,279,150	7,279,150	8,199,936	920,786
Fund balance – ending	$ 5,007,315	$ 1,970,558	$ 8,785,861	$ 6,815,303

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 688,500	$ 688,500	$ 689,500	$ 1,000
Interest income	600	1,600	942	(658)
Total revenues	689,100	690,100	690,442	342
EXPENDITURES				
Current:				
Health, welfare and sanitation	689,100	690,100	689,441	659
Total expenditures	689,100	690,100	689,441	659
Excess of revenues over expenditures			1,001	1,001
Net change in fund balances			1,001	1,001
Fund balance (deficit) – beginning	(246)	(246)	(1,001)	(755)
Fund balance (deficit) – ending	$ (246)	$ (246)	$	$ 246

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 579,300	$ 579,300	$ 659,035	$ 79,735
Interest income	5,700	5,700	1,702	(3,998)
Total revenues	585,000	585,000	660,737	75,737
EXPENDITURES				
Current:				
Health, welfare and sanitation	897,500	897,500	595,400	302,100
Total expenditures	897,500	897,500	595,400	302,100
Excess (deficiency) of revenues over expenditures	(312,500)	(312,500)	65,337	377,837
Net change in fund balances	(312,500)	(312,500)	65,337	377,837
Fund balance – beginning	408,157	408,157	338,770	(69,387)
Fund balance – ending	$ 95,657	$ 95,657	$ 404,107	$ 308,450

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 61,777,160	$ 61,777,160	$ 61,725,304	$ (51,856)
Licenses and permits	315,400	315,400	15,700,800	15,385,400
Intergovernmental	186,613	186,613	190,715	4,102
Interest income	1,000,000	1,000,000	6,767,461	5,767,461
Miscellaneous	642,756	642,756	2,223,435	1,580,679
Total revenues	63,921,929	63,921,929	86,607,715	22,685,786
EXPENDITURES				
Current:				
Public safety	36,860,323	36,860,323	29,321,783	7,538,540
Capital outlay			1,969,471	(1,969,471)
Total expenditures	36,860,323	36,860,323	31,291,254	5,569,069
Excess of revenues over expenditures	27,061,606	27,061,606	55,316,461	28,254,855
OTHER FINANCING USES				
Transfers out	(45,000,000)	(45,000,000)	(45,016,966)	(16,966)
Total other financing uses	(40,000,000)	(40,000,000)	(40,016,966)	(16,966)
Net change in fund balances	(17,938,394)	(17,938,394)	10,299,495	28,237,889
Fund balance – beginning	50,776,728	50,776,728	49,931,358	(845,370)
Change in nonspendable resources:				
Increase in inventories			39,040	39,040
Fund balance – ending	$ 32,838,334	$ 32,838,334	$ 60,269,893	$ 27,431,559

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 566,100	$ 566,100	$ 351,527	$ (214,573)
Total revenues	566,100	566,100	351,527	(214,573)
EXPENDITURES				
Current:				
Public safety	566,100	566,100	329,309	236,791
Total expenditures	566,100	566,100	329,309	236,791
Excess of revenues over expenditures			22,218	22,218
Net change in fund balances			22,218	22,218
Fund balance – beginning	(18,712)	(18,712)	(22,218)	(3,506)
Fund balance (deficit) – ending	$ (18,712)	$ (18,712)	$	$ 18,712

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 292,098	$ 3,961,712	$ 3,649,688	$ (312,024)
Interest income	1,190	1,190	2,364	1,174
Miscellaneous	11,361,800	12,810,122		(12,810,122)
Total revenues	11,655,088	16,773,024	3,652,052	(13,120,972)
EXPENDITURES				
Current:				
General government	18,432,841	112,857,030	3,652,076	109,204,954
Total expenditures	18,432,841	112,857,030	3,652,076	109,204,954
Deficiency of revenues under expenditures	(6,777,753)	(96,084,006)	(24)	96,083,982
Net change in fund balances	(6,777,753)	(96,084,006)	(24)	96,083,982
Fund balance (deficit)– beginning			(609)	(609)
Fund balance (deficit) – ending	$ (6,777,753)	$ (96,084,006)	$ (633)	$ 96,083,373

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 45,586,165	$ 53,652,441	$ 54,138,148	$ 485,707
Miscellaneous			1,125	1,125
Total revenues	45,586,165	53,652,441	54,139,273	486,832
EXPENDITURES				
Current:				
Health, welfare and sanitation	45,566,165	53,572,441	52,832,051	740,390
Capital outlay	20,000	80,000	117,813	(37,813)
Total expenditures	45,586,165	53,652,441	52,949,864	702,577
Excess of revenues over expenditures			1,189,409	1,189,409
Net change in fund balances			1,189,409	1,189,409
Fund deficit – beginning	(294,662)	(294,662)	(2,049,595)	(1,754,933)
Fund deficit - ending	$ (294,662)	$ (294,662)	$ (860,186)	$ (565,524)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 75,000	$ 75,000	$ 165,769	$ 90,769
Interest income	5,500	5,500	910	(4,590)
Total revenues	80,500	80,500	166,679	86,179
EXPENDITURES				
Current:				
Public safety	80,500	80,500		80,500
Total expenditures	80,500	80,500		80,500
Excess of revenues over expenditures			166,679	166,679
Net change in fund balances			166,679	166,679
Fund balance – beginning	100,073	100,073	88,233	(11,840)
Fund balance – ending	$ 100,073	$ 100,073	$ 254,912	$ 154,839

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 10,699,768	$ 10,699,768	$ 11,109,329	$ 409,561
Interest income	100,000	100,000	50,250	(49,750)
Miscellaneous			6,346	6,346
Total revenues	10,799,768	10,799,768	11,165,925	366,157
EXPENDITURES				
Current:				
Public safety	33,799,768	34,071,802	29,773,933	4,297,869
Capital Outlay			134,607	(134,607)
Total expenditures	33,799,768	34,071,802	29,908,540	4,163,262
Deficiency of revenues under expenditures	(23,000,000)	(23,272,034)	(18,742,615)	4,529,419
OTHER FINANCING SOURCES				
Transfers in	14,743,225	15,015,259	15,015,259	
Total other financing sources	14,743,225	15,015,259	15,015,259	
Net change in fund balances	(8,256,775)	(8,256,775)	(3,727,356)	4,529,419
Fund balance – beginning	8,773,511	8,773,511	8,694,090	(79,421)
Fund balance – ending	$ 516,736	$ 516,736	$ 4,966,734	$ 4,449,998

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,661,000	$ 1,661,000	$ 1,568,789	$ (92,211)
Interest income	9,600	9,600	15,520	5,920
Total revenues	1,670,600	1,670,600	1,584,309	(86,291)
EXPENDITURES				
Current:				
Public safety	1,970,600	1,970,600	1,205,689	764,911
Capital Outlay			42,243	(42,243)
Total expenditures	1,970,600	1,970,600	1,247,932	722,668
Excess (deficiency) of revenues over expenditures	(300,000)	(300,000)	336,377	636,377
Net change in fund balances	(300,000)	(300,000)	336,377	636,377
Fund balance – beginning	1,582,748	1,582,748	1,921,296	338,548
Fund balance – ending	$ 1,282,748	$ 1,282,748	$ 2,257,673	$ 974,925

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 924,686	$ 924,686	$ 792,086	$ (132,600)
Interest income	12,127	12,127	7,810	(4,317)
Total revenues	936,813	936,813	799,896	(136,917)
EXPENDITURES				
Current:				
Public safety	1,936,813	1,936,813	778,631	1,158,182
Total expenditures	1,936,813	1,936,813	778,631	1,158,182
Excess (deficiency) of revenues over expenditures	(1,000,000)	(1,000,000)	21,265	1,021,265
Net change in fund balances	(1,000,000)	(1,000,000)	21,265	1,021,265
Fund balance – beginning	1,092,886	1,092,886	1,101,994	9,108
Fund balance – ending	$ 92,886	$ 92,886	$ 1,123,259	$ 1,030,373

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Photo Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 75,000	$ 75,000	$ 9,388	$ (65,612)
Interest income			2,120	2,120
Total revenues	75,000	75,000	11,508	(63,492)
EXPENDITURES				
Current:				
Public safety	921,000	921,000	139,383	781,617
Total expenditures	921,000	921,000	139,383	781,617
Deficiency of revenues under expenditures	(846,000)	(846,000)	(127,875)	718,125
Net change in fund balances	(846,000)	(846,000)	(127,875)	718,125
Fund balance – beginning	1,111,478	1,111,478	527,580	(583,898)
Fund balance – ending	$ 265,478	$ 265,478	$ 399,705	$ 134,227

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Courts Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 6,466,980	$ 6,466,980	$ 6,480,452	$ 13,472
Interest income	5,592	5,592	237	(5,355)
Total revenues	6,472,572	6,472,572	6,480,689	8,117
EXPENITURES				
Current:				
Public safety	6,472,572	6,472,572	6,110,918	361,654
Capital outlay			16,469	(16,469)
Total expenditures	6,472,572	6,472,572	6,127,387	345,185
Excess of revenues over expenditures			353,302	353,302
Net change in fund balances			353,302	353,302
Fund balance – beginning	156,659	156,659	63,080	(93,579)
Fund balance – ending	$ 156,659	$ 156,659	$ 416,382	$ 259,723

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 290,000	$ 290,000	$ 286,814	$ (3,186)
Interest income	16,633	16,633	5,688	(10,945)
Total revenues	306,633	306,633	292,502	(14,131)
EXPENDITURES				
Current:				
Public safety	306,633	306,633	302,430	4,203
Total expenditures	306,633	306,633	302,430	4,203
Excess (deficiency) of revenues over expenditures			(9,928)	(9,928)
Net change in fund balances			(9,928)	(9,928)
Fund balance – beginning	777,213	777,213	828,281	51,068
Fund balance – ending	$ 777,213	$ 777,213	$ 818,353	$ 41,140

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 4,971,658	$ 4,914,610	$ 3,938,279	$ (976,331)
Interest income	12,000	198,080	4,660	(193,420)
Total revenues	4,983,658	5,112,690	3,942,939	(1,169,751)
EXPENDITURES				
Current:				
Public safety	4,983,658	5,112,690	3,792,535	1,320,155
Total expenditures	4,983,658	5,112,690	3,792,535	1,320,155
Excess of revenues over expenditures			150,404	150,404
Net change in fund balances			150,404	150,404
Fund balance (deficit) – beginning	114,348	114,348	(213,798)	(328,146)
Fund balance (deficit) – ending	$ 114,348	$ 114,348	$ (63,394)	$ (177,742)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 426,934	$ 426,934	$ 510,715	$ 83,781
Fines and forfeits	3,700,000	3,700,000	3,475,237	(224,763)
Interest income	6,000	6,000	3,734	(2,266)
Revenues Total	4,132,934	4,132,934	3,989,686	(143,248)
EXPENDITURES				
Current:				
Public safety	4,132,934	4,132,934	3,588,166	544,768
Total expenditures	4,132,934	4,132,934	3,588,166	544,768
Excess of revenues over expenditures			401,520	401,520
Net change in fund balances			401,520	401,520
Fund balance – beginning	724,027	724,027	811,966	87,939
Fund balance – ending	$ 724,027	$ 724,027	$ 1,213,486	$ 489,459

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 391	$ 391
Miscellaneous	10,000	10,000	2,632	(7,368)
Total revenues	10,000	10,000	3,023	(6,977)
EXPENDITURES				
Current:				
Public safety	10,000	10,000	9,985	15
Total expenditures	10,000	10,000	9,985	15
Excess (deficiency) of revenues over expenditures			(6,962)	(6,962)
Net change in fund balances			(6,962)	(6,962)
Fund balance – beginning	80,688	80,688	72,503	(8,185)
Fund balance – ending	$ 80,688	$ 80,688	$ 65,541	$ (15,147)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,837,898	$ 1,837,898	$ 1,888,994	$ 51,096
Fines and forfeits	50	50	1,035	985
Interest income	26,000	26,000	14,170	(11,830)
Miscellaneous	150,000	150,000	162,883	12,883
Total revenues	2,013,948	2,013,948	2,067,082	53,134
EXPENDITURES				
Current:				
Culture and recreation	2,168,948	2,168,948	2,005,229	163,719
Capital outlay	570,000	570,000		570,000
Total expenditures	2,738,948	2,738,948	2,005,229	733,719
Excess (deficiency) of revenues over expenditures	(725,000)	(725,000)	61,853	786,853
Net change in fund balances	(725,000)	(725,000)	61,853	786,853
Fund balance – beginning	1,729,523	1,729,523	1,914,527	185,004
Fund balance – ending	$ 1,004,523	$ 1,004,523	$ 1,976,380	$ 971,857

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,408,000	$ 1,408,000	$ 1,315,957	$ (92,043)
Fines and forfeits	2,000	2,000	1,790	(210)
Interest income	7,000	7,000	13,804	6,804
Miscellaneous	8,000	8,000	10,895	2,895
Total revenues	1,425,000	1,425,000	1,342,446	(82,554)
EXPENDITURES				
Current:				
Public safety	1,425,000	1,425,000	1,061,434	363,566
Total expenditures	1,425,000	1,425,000	1,061,434	363,566
Excess of revenues over expenditures			281,012	281,012
Net change in fund balances			281,012	281,012
Fund balance – beginning	1,642,410	1,642,410	1,747,800	105,390
Fund balance – ending	$ 1,642,410	$ 1,642,410	$ 2,028,812	$ 386,402

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 59,000	$ 59,000	$ 59,000	$
Interest income			56	56
Total revenues	59,000	59,000	59,056	56
EXPENDITURES				
Current:				
Public safety	59,000	59,000	59,000	
Total expenditures	59,000	59,000	59,000	
Excess of revenues over expenditures			56	56
Net change in fund balances			56	56
Fund balance – beginning	2,090	2,090	2,187	97
Fund balance – ending	$ 2,090	$ 2,090	$ 2,243	$ 153

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 18,879,365	$ 18,879,365	$ 18,935,257	$ 55,892
Intergovernmental	320,352	320,352	327,393	7,041
Charges for services	2,968,773	2,968,773	3,397,320	428,547
Fines and forfeits	723,750	723,750	764,322	40,572
Interest income	50,000	50,000	133,598	83,598
Miscellaneous	130,410	167,001	396,776	229,775
Total revenues	23,072,650	23,109,241	23,954,666	845,425
EXPENDITURES				
Current:				
Culture and recreation	24,103,386	25,139,977	21,947,084	3,192,893
Capital outlay	378,000	378,000	268,108	109,892
Total expenditures	24,481,386	25,517,977	22,215,192	3,302,785
Excess (deficiency) of revenues over expenditures	(1,408,736)	(2,408,736)	1,739,474	4,148,210
Net change in fund balances	(1,408,736)	(2,408,736)	1,739,474	4,148,210
Fund balance – beginning	15,480,230	15,480,230	15,737,273	257,043
Fund balance – ending	$ 14,071,494	$ 13,071,494	$ 17,476,747	$ 4,405,253

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 43,564	$ 188,775	$ 290,327	$ 101,552
Miscellaneous	40,000	40,000		(40,000)
Total revenues	83,564	228,775	290,327	61,552
EXPENDITURES				
Current:				
Culture and recreation	83,564	228,775	290,327	(61,552)
Total expenditures	83,564	228,775	290,327	(61,552)
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance – beginning				
Fund balance – ending	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Medical Examiner Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 160,140	$ 355,702	$ 203,520	$ (152,182)
Total revenues	$ 160,140	$ 355,702	$ 203,520	$ (152,182)
EXPENDITURES				
Current:				
Public safety	143,780	339,342	42,512	296,830
Capital outlay	16,360	16,360	175,000	(158,640)
Total expenditures	160,140	355,702	217,512	138,190
Excess (deficiency) of revenues over expenditures			(13,992)	(13,992)
Net change in fund balances			(13,992)	(13,992)
Fund balance (deficit) – beginning			(445)	(445)
Fund balance (deficit) – ending	$	$	$ (14,437)	$ (14,437)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 501,208	$ 501,208	$ 501,208	$
Interest income			2,490	2,490
Total revenues	501,208	501,208	503,698	2,490
EXPENDITURES				
Current:				
Public safety	562,854	562,854	468,087	94,767
Total expenditures	562,854	562,854	468,087	94,767
Excess (deficiency) of revenues over expenditures	(61,646)	(61,646)	35,611	97,257
Net change in fund balances	(61,646)	(61,646)	35,611	97,257
Fund balance – beginning	596,176	596,176	441,781	(154,395)
Fund balance – ending	$ 534,530	$ 534,530	$ 477,392	$ (57,138)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 4,820	$ 4,820	$
Total revenues		4,820	4,820	
EXPENDITURES				
Current:				
Culture and recreation		4,820	2,904	1,916
Total expenditures		4,820	2,904	1,916
Excess of revenues over expenditures			1,916	1,916
Net change in fund balances			1,916	1,916
Fund deficit (deficit) – beginning	7,273	7,273	(1,916)	(9,189)
Fund deficit – ending	$ 7,273	$ 7,273	$	$ (7,273)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 19,500	$ 19,500	$ 4,486	$ (15,014)
Miscellaneous	43,290	43,290	40,706	(2,584)
Total revenues	62,790	62,790	45,192	(17,598)
EXPENDITURES				
Current:				
Culture and recreation	112,974	112,974	20,677	92,297
Total expenditures	112,974	112,974	20,677	92,297
Excess (deficiency) of revenues over expenditures	(50,184)	(50,184)	24,515	74,699
Net change in fund balances	(50,184)	(50,184)	24,515	74,699
Fund balance – beginning	608,999	608,999	614,135	5,136
Fund balance – ending	$ 558,815	$ 558,815	$ 638,650	$ 79,835

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 2,462,941	$ 2,462,941	$ 2,604,476	$ 141,535
Interest income	68,409	68,409	12,815	(55,594)
Miscellaneous	1,210,905	1,210,905	1,429,788	218,883
Total revenues	3,742,255	3,742,255	4,047,079	304,824
EXPENDITURES				
Current:				
Culture and recreation	4,307,826	4,307,826	3,660,938	646,888
Capital outlay	100,000	100,000	190,807	(90,807)
Total expenditures	4,407,826	4,407,826	3,851,745	556,081
Excess (deficiency) of revenues over expenditures	(665,571)	(665,571)	195,334	860,905
OTHER FINANCING SOURCES (USES)				
Transfers in	35,050	75,050	61,082	(13,968)
Transfers out	(125,000)	(125,000)	(125,000)	
Total other financing uses	(89,950)	(49,950)	(63,918)	(13,968)
Net change in fund balances	(755,521)	(715,521)	131,416	846,937
Fund balance – beginning	1,595,557	1,595,557	1,802,967	207,410
Fund balance – ending	$ 840,036	$ 880,036	$ 1,934,383	$ 1,054,347

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 1,000	$ 1,000	$ 358	$ (642)
Miscellaneous	219,000	219,000	254,876	35,876
Total revenues	220,000	220,000	255,234	35,234
EXPENDITURES				
Current:				
Culture and recreation	184,950	184,950	194,153	(9,203)
Total expenditures	184,950	184,950	194,153	(9,203)
Excess of revenues over expenditures	35,050	35,050	61,081	26,031
OTHER FINANCING USES				
Transfers out	(35,050)	(75,050)	(61,082)	13,968
Total other financing uses	(35,050)	(75,050)	(61,082)	13,968
Net change in fund balances		(40,000)	(1)	39,999
Fund balance – beginning	19,847	19,847	33,271	13,424
Fund balance (deficit) – ending	$ 19,847	$ (20,153)	$ 33,270	$ 53,423

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 166,950	$ 166,950	$ 154,298	$ (12,652)
Interest income	5,000	5,000	1,288	(3,712)
Miscellaneous	100	100	2,595	2,495
Total revenues	172,050	172,050	158,181	13,869
EXPENDITURES				
Current:				
Culture and recreation	318,591	318,591	242,322	76,269
Capital outlay	12,000	12,000		12,000
Total expenditures	330,591	330,591	242,322	88,269
Deficiency of revenues under expenditures	(158,541)	(158,541)	(84,141)	74,400
Net change in fund balances	(158,541)	(158,541)	(84,141)	74,400
Fund balance – beginning	292,331	292,331	276,751	(15,580)
Fund balance – ending	$ 133,790	$ 133,790	$ 192,610	$ 58,820

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 3,943,584	$ 3,943,584	$ 3,853,299	$ (90,285)
Charges for services	3,946,551	3,946,551	4,111,786	165,235
Fines and forfeits	53,000	53,000	359,998	306,998
Interest income	58,589	58,589	20,573	(38,016)
Miscellaneous	2,420	2,420	19,285	16,865
Total revenues	8,004,144	8,004,144	8,364,941	360,797
EXPENDITURES				
Current:				
Public safety	7,259,092	7,259,092	7,676,045	(416,953)
Capital outlay	1,053,660	1,053,660		1,053,660
Total expenditures	8,312,752	8,312,752	7,676,045	636,707
Excess (deficiency) of revenues over expenditures	(308,608)	(308,608)	688,896	997,504
Net change in fund balances	(308,608)	(308,608)	688,896	997,504
Fund balance – beginning	1,971,122	1,971,122	2,127,013	155,891
Fund balance – ending	$ 1,662,514	$ 1,662,514	$ 2,815,909	$ 1,153,395

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 460,531	$ 460,531	$ 463,947	$ 3,416
Interest income	4,000	4,000	2,233	(1,767)
Total revenues	464,531	464,531	466,180	1,649
EXPENDITURES				
Current:				
Public safety	564,531	564,531	564,531	
Total expenditures	564,531	564,531	564,531	
Deficiency of revenues under expenditures	(100,000)	(100,000)	(98,351)	1,649
Net change in fund balances	(100,000)	(100,000)	(98,351)	1,649
Fund balance – beginning	348,759	348,759	483,530	134,771
Fund balance – ending	$ 248,759	$ 248,759	$ 385,179	$ 136,420

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,337,366	$ 1,337,366	$ 988,443	$ (348,923)
Interest income			5,227	5,227
Total revenues	1,337,366	1,337,366	993,670	(343,696)
EXPENDITURES				
Current:				
Public safety	2,678,475	2,678,475	1,421,908	1,256,567
Capital Outlay			265,307	(265,307)
Total expenditures	2,678,475	2,678,475	1,687,215	991,260
Deficiency of revenues under expenditures	(1,341,109)	(1,341,109)	(693,545)	647,564
Net change in fund balances	(1,341,109)	(1,341,109)	(693,545)	647,564
Fund balance – beginning	1,345,852	1,345,852	1,321,357	(24,495)
Fund balance – ending	$ 4,743	$ 4,743	$ 627,812	$ 623,069

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 502,670	$ 502,670	$ 390,783	$ (111,887)
Total revenues	502,670	502,670	390,783	(111,887)
EXPENDITURES				
Current:				
Public safety	502,670	502,670	389,672	112,998
Total expenditures	502,670	502,670	389,672	112,998
Excess of revenues over expenditures			1,111	1,111
Net change in fund balances			1,111	1,111
Fund balance (deficit)– beginning	7,927	7,927	(8,055)	(15,982)
Fund balance (deficit)– ending	$ 7,927	$ 7,927	$ (6,944)	$ (14,871)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 427,857	$ 427,857	$ 429,405	$ 1,548
Interest income			1,221	1,221
Miscellaneous	4,988	4,988	5,675	687
Total revenues	432,845	432,845	436,301	3,456
EXPENDITURES				
Current:				
Public safety	617,305	617,305	354,611	262,694
Total expenditures	617,305	617,305	354,611	262,694
Excess (deficiency) of revenues over expenditures	(184,460)	(184,460)	81,690	266,150
Net change in fund balances	(184,460)	(184,460)	81,690	266,150
Fund balance – beginning	218,306	218,306	203,083	(15,223)
Fund balance – ending	$ 33,846	$ 33,846	$ 284,773	$ 250,927

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 48,823,211	$ 48,823,211	$ 43,855,597	$ (4,967,614)
Charges for services	533,000	533,000	604,979	71,979
Miscellaneous	90,196	90,196	123,834	33,638
Total revenues	49,446,407	49,446,407	44,584,410	(4,861,997)
EXPENDITURES				
Current:				
Health, welfare and sanitation	49,346,407	49,346,407	44,854,097	4,492,310
Capital outlay	100,000	100,000	283,860	(183,860)
Total expenditures	49,446,407	49,446,407	45,137,957	4,308,450
Excess (deficiency) of revenues over expenditures			(553,547)	(553,547)
Net change in fund balances			(553,547)	(553,547)
Fund deficit – beginning	(2,700,828)	(2,700,828)	(3,881,030)	(1,180,202)
Change in nonspendable resources:				
Decrease in inventories			(41,290)	(41,290)
Fund deficit – ending	$ (2,700,828)	$ (2,700,828)	$ (4,475,867)	$ (1,775,039)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 4,283,876	$ 4,283,876	$ 4,419,332	$ 135,456
Interest income	89,957	89,957	40,799	(49,158)
Total revenues	4,373,833	4,373,833	4,460,131	86,298
EXPENDITURES				
Current:				
Health, welfare and sanitation	4,578,163	4,783,756	4,105,444	678,312
Capital outlay			268,563	(268,563)
Total expenditures	4,578,163	4,783,756	4,374,007	409,749
Excess (deficiency) of revenues over expenditures	(204,330)	(409,923)	86,124	496,047
OTHER FINANCING SOURCES				
Transfers in	30,000	30,000	29,186	(814)
Total other financing sources	30,000	30,000	29,186	(814)
Net change in fund balances	(174,330)	(379,923)	115,310	495,233
Fund balance – beginning	5,098,857	5,098,857	5,301,609	202,752
Change in nonspendable resources:				
Increase in inventories			1,840	1,840
Fund balance – ending	$ 4,924,527	$ 4,718,934	$ 5,418,759	$ 699,825

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 4,560,000	$ 4,560,000	$ 4,257,298	$ (302,702)
Interest Income	30,000	30,000	27,261	(2,739)
Miscellaneous			1,500	1,500
Total revenues	4,590,000	4,590,000	4,286,059	(303,941)
EXPENDITURES				
Current:				
General government	4,389,738	4,389,738	3,174,949	1,214,789
Capital outlay	2,555,000	2,555,000	2,670,829	(115,829)
Total expenditures	6,944,738	6,944,738	5,845,778	1,098,960
Deficiency of revenues under expenditures	(2,354,738)	(2,354,738)	(1,559,719)	795,019
Net change in fund balances	(2,354,738)	(2,354,738)	(1,559,719)	795,019
Fund balance – beginning	5,577,189	5,577,189	5,435,543	(141,646)
Fund balance – ending	$ 3,222,451	$ 3,222,451	$ 3,875,824	$ 653,373

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 128,763	$ 128,763	$ 179,662	$ 50,899
Total revenues	128,763	128,763	179,662	50,899
EXPENDITURES				
Current:				
Education	128,763	128,763	88,849	39,914
Total expenditures	128,763	128,763	88,849	39,914
Excess of revenues over expenditures			90,813	90,813
Net change in fund balances			90,813	90,813
Fund balance – beginning	40,398	40,398	53,535	13,137
Fund balance - ending	$ 40,398	$ 40,398	$ 144,348	$ 103,950

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 8,679,759	$ 8,679,759	$ 4,830,222	$ (3,849,537)
Interest income			3,569	3,569
Miscellaneous			50	50
Total revenues	8,679,759	8,679,759	4,833,841	(3,845,918)
EXPENDITURES				
Current:				
Education	8,549,759	8,549,759	5,040,447	3,509,312
Capital Outlay	130,000	130,000		130,000
Total expenditures	8,679,759	8,679,759	5,040,447	3,639,312
Excess (deficiency) of revenues over expenditures			(206,606)	(206,606)
Net change in fund balances			(206,606)	(206,606)
Fund balance (deficit) – beginning	550,309	550,309	(51,754)	(602,063)
Fund balance (deficit) – ending	$ 550,309	$ 550,309	$ (258,360)	$ (808,669)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 600,000	$ 600,000	$ 390,491	$ (209,509)
Total revenues	600,000	600,000	390,491	(209,509)
EXPENDITURES				
Current:				
Education	600,000	600,000	529,039	70,961
Total expenditures	600,000	600,000	529,039	70,961
Excess (deficiency) of revenues over expenditures			(138,548)	(138,548)
Net change in fund balances			(138,548)	(138,548)
Fund balance – beginning	494,681	494,681	364,921	(129,760)
Fund balance – ending	$ 494,681	$ 494,681	$ 226,373	$ (268,308)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 568	$ 568	$ 636	$ 68
Miscellaneous	25,732	25,732	18,941	(6,791)
Total revenues	26,300	26,300	19,577	(6,723)
EXPENDITURES				
Current:				
Public safety	26,300	26,300	19,722	6,578
Total expenditures	26,300	26,300	19,722	6,578
Excess (deficiency) of revenues over expenditures			(145)	(145)
Net change in fund balances			(145)	(145)
Fund balance – beginning	109,220	109,220	108,136	(1,084)
Fund balance – ending	$ 109,220	$ 109,220	$ 107,991	$ (1,229)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,909,844	$ 7,886,248	$ 7,522,860	$ (363,388)
Fines and forfeits	800,000	900,000	1,266,718	366,718
Interest income			420	420
Total revenues	5,709,844	8,786,248	8,789,998	3,750
EXPENDITURES				
Current:				
Public safety	4,823,844	6,802,916	6,023,665	779,251
Capital outlay	886,000	1,983,332	1,808,103	175,229
Total expenditures	5,709,844	8,786,248	7,831,768	954,480
Excess of revenues over expenditures			958,230	958,230
Net change in fund balances			958,230	958,230
Fund balance – beginning	687,225	687,225	(1,700,435)	(1,013,210)
Fund balance – ending	$ 687,225	$ 687,225	$ (742,205)	$ (54,980)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,560,000	$ 1,560,000	$ 1,413,311	$ (146,689)
Total revenues	1,560,000	1,560,000	1,413,311	(146,689)
EXPENDITURES				
Current:				
Public safety	3,115,000	3,115,000	2,237,382	877,618
Capital outlay	445,000	445,000	79,702	365,298
Total expenditures	3,560,000	3,560,000	2,317,084	1,242,916
Deficiency of revenues under expenditures	(2,000,000)	(2,000,000)	(903,773)	1,096,227
Net change in fund balances	(2,000,000)	(2,000,000)	(903,773)	1,096,227
Fund balance – beginning	2,043,344	2,043,344	2,597,706	554,362
Fund balance – ending	$ 43,344	$ 43,344	$ 1,693,933	$ 1,650,589

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 2,000,000	$ 2,000,000	$ 938,818	$ (1,061,182)
Miscellaneous			16,121	16,121
Total revenues	2,000,000	2,000,000	954,939	(1,045,061)
EXPENDITURES				
Current:				
Public safety	1,686,000	1,686,000	944,977	741,023
Capital outlay	314,000	314,000	8,584	305,416
Total expenditures	2,000,000	2,000,000	953,561	1,046,439
Excess of revenues over expenditures			1,378	1,378
Net change in fund balances			1,378	1,378
Fund balance (deficit)– beginning			(7,378)	(7,378)
Fund balance (deficit) – ending	$	$	$ (6,000)	$ (6,000)

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 109,657	$ 109,657	$ 109,657	$
Interest income			912	912
Revenues total	109,657	109,657	110,569	912
EXPENDITURES				
Current:				
Education	109,657	109,657	74,554	35,103
Capital Outlay			11,833	(11,833)
Total expenditures	109,657	109,657	86,387	23,270
Excess of revenues over expenditures			24,182	24,182
Net change in fund balances			24,182	24,182
Fund balance – beginning	133,435	133,435	119,086	(14,349)
Fund balance – ending	$ 133,435	$ 133,435	$ 143,268	$ 9,833

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 72,000	$ 72,000	$ 102,324	$ 30,324
Interest income	1	1	6,257	6,256
Miscellaneous	48,000	48,000	77,491	29,491
Total revenues	120,001	120,001	186,072	66,071
EXPENDITURES				
Current:				
Health, welfare, and sanitation	1,993,701	2,393,701	2,208,721	184,980
Capital outlay	190,000	190,000	223,794	(33,794)
Total expenditures	2,183,701	2,583,701	2,432,515	151,186
Deficiency of revenues under expenditures	(2,063,700)	(2,463,700)	(2,246,443)	217,257
OTHER FINANCING SOURCES (USES)				
Transfers in	335,740	380,070	240,338	(139,732)
Transfers out		(5,500)	(5,500)	
Total other financing sources	335,740	374,570	234,838	(139,732)
Net change in fund balances	(1,727,960)	(2,089,130)	(2,011,605)	77,525
Fund balance – beginning	1,201,017	1,201,017	2,010,467	809,450
Fund deficit – ending	$ (526,943)	$ (888,113)	$ (1,138)	$ 886,975

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 115,171	$ 115,171	$ 118,619	$ 3,448
Interest income	750	750	760	10
Total revenues	115,921	115,921	119,379	3,458
EXPENDITURES				
Current:				
Public safety	115,921	115,921	115,920	1
Total expenditures	115,921	115,921	115,920	1
Excess of revenues over expenditures			3,459	3,459
Net change in fund balances			3,459	3,459
Fund balance – beginning	127,559	127,559	143,249	15,690
Fund balance – ending	$ 127,559	$ 127,559	$ 146,708	$ 19,149

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 3,021,124	$ 2,006,212	$ 2,007,812	$ 1,600
Interest income	1,600	1,600		(1,600)
Total revenues	3,022,724	2,007,812	2,007,812	
EXPENDITURES				
Current:				
Public safety	3,122,724	2,168,886	2,055,085	113,801
Total expenditures	3,122,724	2,168,886	2,055,085	113,801
Deficiency of revenues under expenditures	(100,000)	(161,074)	(47,273)	113,801
Net change in fund balances	(100,000)	(161,074)	(47,273)	113,801
Fund balance – beginning	631,350	631,350	158,944	(472,406)
Fund balance – ending	$ 531,350	$ 470,276	$ 111,671	$ (358,605)

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$	$	$ 242,927	$ 242,927
Miscellaneous	304,341	304,341		(303,341)
Total revenues	304,341	304,341	242,927	(61,414)
EXPENDITURES				
Current:				
General government	304,341	304,341	201,794	102,547
Total expenditures	304,341	304,341	201,794	102,547
Excess of revenues over expenditures			41,133	41,133
Net change in fund balances			41,133	41,133
Fund balance – beginning	278,170	278,170	289,430	11,260
Fund balance – ending	$ 278,170	$ 278,170	$ 330,563	$ 52,393

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 500,000	$ 500,000	$ 79,017	$ (420,983)
Total revenues	500,000	500,000	79,017	(420,983)
EXPENDITURES				
Current:				
Highways and streets	311,000	311,000	63,266	247,734
Capital outlay	189,000	189,000		189,000
Total expenditures	500,000	500,000	63,266	436,734
Excess of revenues over expenditures			15,751	15,751
Net change in fund balances			15,751	15,751
Fund deficit – beginning	(27,169)	(27,169)	(15,751)	11,418
Fund balance (deficit) – ending	$ (27,169)	$ (27,169)	$	$ 27,169

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Licenses and permits	$ 650,000	$ 650,000	$ 754,044	$ 104,044
Intergovernmental	86,403,394	86,403,394	87,680,104	1,276,710
Charges for services	25,115	25,115	40,669	15,554
Interest income	800,000	800,000	416,489	(383,511)
Miscellaneous	399,527	399,527	867,674	468,147
Total revenues	88,278,036	88,278,036	89,758,980	1,480,944
EXPENDITURES				
Current:				
Highways and streets	54,375,190	54,375,190	49,353,571	5,021,619
Capital outlay	5,616,908	5,616,908	4,568,990	1,047,918
Total expenditures	59,992,098	59,992,098	53,922,561	6,069,537
Excess of revenues over expenditures	28,285,938	28,285,938	35,836,419	7,550,481
OTHER FINANCING SOURCES (USES)				
Transfers in		5,500	5,500	
Transfers out	(28,411,419)	(28,411,419)	(28,411,416)	3
Total other financing uses	(28,411,419)	(28,405,919)	(28,405,916)	3
Net change in fund balances	(125,481)	(119,981)	7,430,503	7,550,484
Fund balance – beginning	28,545,354	28,545,354	31,271,320	2,725,966
Change in nonspendable resources:				
Decrease in inventories			(97,270)	(97,270)
Fund balance – ending	$ 28,419,873	$ 28,425,373	$ 38,604,553	$ 10,179,180

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,932,995	$ 1,932,995	$ 1,185,578	$ (747,417)
Charges for services	1,068,405	1,068,405	854,061	(214,344)
Interest income	1,000	1,000		(1,000)
Total revenues	3,002,400	3,002,400	2,039,639	(962,761)
EXPENDITURES				
Current:				
Public safety	3,002,400	3,002,400	2,052,956	949,444
Total expenditures	3,002,400	3,002,400	2,052,956	949,444
Excess (deficiency) of revenues over expenditures			(13,317)	(13,317)
Net change in fund balances			(13,317)	(13,317)
Fund deficit – beginning	(151,702)	(151,702)	(29,570)	122,132
Fund deficit – ending	$ (151,702)	$ (151,702)	$ (42,887)	$ 108,815

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, 2012

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 5,724,540	$ 5,724,540	$ 4,943,151	$ (781,389)
Interest income	60,000	60,000	1,603	(58,397)
Miscellaneous	13,000	13,000	8,423	(4,577)
Total revenues	5,797,540	5,797,540	4,953,177	(844,363)
EXPENDITURES				
Current:				
Public safety	6,029,540	6,029,540	5,137,142	892,398
Total expenditures	6,029,540	6,029,540	5,137,142	892,398
Deficiency of revenues under expenditures	(232,000)	(232,000)	(183,965)	48,035
Net change in fund balances	(232,000)	(232,000)	(183,965)	48,035
Fund balance – beginning	558,201	558,201	1,061,809	503,608
Fund balance – ending	$ 326,201	$ 326,201	$ 877,844	$ 551,643

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Fines and forfeits	$ 24,000	$ 24,000	$ 7,252	$ (16,748)
Interest income	16,000	16,000	5,657	(10,343)
Miscellaneous			11,708	11,708
Total revenues	40,000	40,000	24,617	(15,383)
EXPENDITURES				
Current:				
Public safety	40,000	40,000	25,603	14,397
Total expenditures	40,000	40,000	25,603	14,397
Excess (deficiency) of revenues over expenditures			(986)	(986)
Net change in fund balances			(986)	(986)
Fund balance – beginning	778,036	778,036	779,211	1,175
Fund balance – ending	$ 778,036	$ 778,036	$ 778,225	$ 189

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, 2012

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 88,000	$ 88,000	$ 164,941	$ 76,941
Interest income	12,000	12,000	8,691	(3,309)
Total revenues	100,000	100,000	173,632	73,632
EXPENDITURES				
Current:				
Public safety	100,000	100,000		100,000
Total expenditures	100,000	100,000		100,000
Excess of revenues over expenditures			173,632	173,632
Net change in fund balances			173,632	173,632
Fund balance – beginning	1,024,837	1,024,837	1,084,076	59,239
Fund balance – ending	$ 1,024,837	$ 1,024,837	$ 1,257,708	$ 232,871

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest income	$ 8,000	$ 8,000	$ 3,170	$ (4,830)
Total revenues	8,000	8,000	3,170	(4,830)
EXPENDITURES				
Current:				
Public safety	75,000	75,000	36,879	38,121
Total expenditures	75,000	75,000	36,879	38,121
Deficiency of revenues under expenditures	(67,000)	(67,000)	(33,709)	33,291
Net change in fund balances	(67,000)	(67,000)	(33,709)	33,291
Fund balance – beginning	150,291	150,291	146,753	(3,538)
Fund balance – ending	$ 83,291	$ 83,291	$ 113,044	$ 29,753

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 65,000	$ 65,000	$	$ (65,000)
Interest Income	5,820	5,820	2,602	(3,218)
Miscellaneous			65,000	65,000
Total revenues	70,820	70,820	67,602	(3,218)
EXPENDITURES				
Current:				
Public safety	484,410	484,410	26,153	458,257
Total expenditures	484,410	484,410	26,153	458,257
Excess (deficiency) of revenues over expenditures	(413,590)	(413,590)	41,449	455,039
Net change in fund balances	(413,590)	(413,590)	41,449	455,039
Fund balance – beginning	413,846	413,846	492,236	78,390
Fund balance – ending	$ 256	$ 256	$ 533,685	$ 533,429

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, 2012

	Budgeted Amounts		Actual	Variance with Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 4,597,203	$ 4,857,203	$ 4,531,883	$ (325,320)
Charges for services	150,000	150,000	183,883	33,883
Interest income	10,000	10,000	3,402	(6,598)
Total revenues	4,757,203	5,017,203	4,719,168	(298,035)
EXPENDITURES				
Current:				
Health, welfare and sanitation	4,757,203	5,017,203	4,638,461	378,742
Total expenditures	4,757,203	5,017,203	4,638,461	378,742
Excess of revenues over expenditures			80,707	80,707
Net change in fund balances			80,707	80,707
Fund balance – beginning	1,548,293	1,548,293	1,103,319	(444,974)
Fund balance – ending	$ 1,548,293	$ 1,548,293	$ 1,184,026	$ (364,267)

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for services	$ 1,238,574	$ 1,238,574	$ 2,044,982	$ 806,408
Interest income	9,608	9,608	5,235	(4,373)
Total revenues	1,248,182	1,248,182	2,050,217	802,035
EXPENDITURES				
Current:				
Principal	19,408,417	19,408,417	13,595,551	5,812,866
Interest			5,812,695	(5,812,695)
Total expenditures	19,408,417	19,408,417	19,408,246	171
Deficiency of revenues under expenditures	(18,160,235)	(18,160,235)	(17,358,029)	802,206
OTHER FINANCING SOURCES				
Transfers in	23,578,935	23,578,935	23,578,935	
Total other financing sources	23,578,935	23,578,935	23,578,935	
Net change in fund balances	5,418,700	5,418,700	6,220,906	802,206
Fund balance – beginning	6,818,550	6,818,550	6,787,380	(31,170)
Fund balance – ending	$ 12,237,250	$ 12,237,250	$ 13,008,286	$ 771,036

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 4,321,745	$ 4,321,745	$ 5,191,681	$ 869,936
Interest income	300,000	300,000	335,340	35,340
Total revenues	4,621,745	4,621,745	5,527,021	905,276
EXPENDITURES				
Debt service:				
Principal	6,631,968	6,631,968	4,770,000	1,861,968
Interest			1,852,039	(1,852,039)
Total expenditures	6,631,968	6,631,968	6,622,039	9,929
Deficiency of revenues under expenditures	(2,010,223)	(2,010,223)	(1,095,018)	915,205
OTHER FINANCING SOURCES (USES)				
Transfers in	1,200,000	1,200,000	1,200,000	
Transfers out	(115,500)	(115,500)	(115,500)	
Total other financing sources	1,084,500	1,084,500	1,084,500	
Net change in fund balances	(925,723)	(925,723)	(10,518)	915,205
Fund balance – beginning	8,770,121	8,770,121	9,255,676	485,555
Fund balance – ending	$ 7,844,398	$ 7,844,398	$ 9,245,158	$ 1,400,760

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$	$	$ 1,110,691	$ 1,110,691
Miscellaneous			129,549	129,549
Total revenues			1,240,240	1,240,240
EXPENDITURES				
Capital outlay	101,873,974	101,873,974	33,600,450	68,273,524
Total expenditures	101,873,974	101,873,974	33.600.450	68,273,524
Deficiency of revenues under expenditures	(101,873,974)	(101,873,974)	(32,360,210)	69,513,764
OTHER FINANCING SOURCES (USES)				
Transfers in	16,000,000	16,000,000	16,000,000	
Transfers out	(5,700,000)	(5,700,000)	(5,700,000)	
Total other financing sources	10,300,000	10,300,000	10,300,000	
Net change in fund balances	(91,573,974)	(91,573,974)	(22,060,210)	69,513,764
Fund balance – beginning	263,887,500	263,887,500	266,185,243	2,297,743
Fund balance – ending	$ 172,313,526	$ 172,313,526	$ 244,125,033	$ 71,811,507

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Technology Capital Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$ 12,279,466	$ 12,279,466	$ 1,818,673	$ 10,460,793
Total expenditures	12,279,466	12,279,466	1,818,673	10,460,793
Deficiency of revenues under expenditures	(12,279,466)	(12,279,466)	(1,818,673)	10,460,793
OTHER FINANCING SOURCES				
Transfers in	9,049,950	9,049,950	9,049,950	
Total other financing sources	9,049,950	9,049,950	9,049,950	
Net change in fund balances	(3,229,516)	(3,229,516)	7,231,277	10,460,793
Fund balance – beginning	8,040,660	8,040,660	9,158,123	1,117,463
Fund balance – ending	$ 4,811,144	$ 4,811,144	$ 16,389,400	$ 11,578,256

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 11,637,000	$ 11,637,000	$ 12,870,348	$ 1,233,348
Miscellaneous			41,371	41,371
Total revenues	11,637,000	11,637,000	12,911,719	1,274,719
EXPENDITURES				
Capital outlay	60,000,000	60,000,000	55,203,251	4,796,749
Total expenditures	60,000,000	60,000,000	55,203,251	4,796,749
Deficiency of revenues under expenditures	(48,363,000)	(48,363,000)	(42,291,532)	6,071,468
OTHER FINANCING SOURCES				
Transfers in	45,000,000	45,000,000	45,000,000	
Total other financing sources	45,000,000	45,000,000	45,000,000	
Net change in fund balances	(3,363,000)	(3,363,000)	2,708,468	6,071,468
Fund balance – beginning	34,447,306	34,447,306	31,777,747	(2,669,559)
Fund balance – ending	$ 31,084,306	$ 31,084,306	$ 34,486,215	$ 3,401,909

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Charges for Services	$ 806,408	$ 806,408	$	$ (806,408)
Miscellaneous			451,155	451,155
Total revenues	806,408	806,408	451,155	(355,253)
EXPENDITURES				
Capital outlay	95,154,377	87,710,844	49,835,264	37,875,580
Total expenditures	95,154,377	87,710,844	49,835,264	37,875,580
Deficiency of revenues under expenditures	(94,347,969)	(86,904,436)	(49,384,109)	37,520,327
OTHER FINANCING SOURCES (USES)				
Transfers in	17,543,052	112,243,052	112,239,628	(3,424)
Transfers out	(22,438,376)	(22,438,376)	(22,438,376)	
Total other financing sources (uses)	(4,895,324)	89,804,676	89,801,252	(3,424)
Net change in fund balances	(99,243,293)	2,900,240	40,417,143	37,516,903
Fund balance – beginning, as restated	284,235,480	284,235,480	271,872,828	(12,362,652)
Fund balance – ending	$ 184,992,187	$ 287,135,720	$ 312,289,971	$ 25,154,251

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, 2012

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 1,406	$ 1,406
Total revenues			1,406	1,406
EXPENDITURES				
Capital outlay	125,000	125,000		125,000
Total expenditures	125,000	125,000		125,000
Excess (deficiency) of revenues over expenditures	(125,000)	(125,000)	1,406	126,406
OTHER FINANCING SOURCES (USES)				
Transfers in	125,000	125,000	125,000	
Transfers out	(2,442,052)	(2,442,052)	(2,438,628)	3,424
Total other financing uses	(2,317,052)	(2,317,052)	(2,313,628)	3,424
Net change in fund balances	(2,442,052)	(2,442,052)	(2,312,222)	129,830
Fund balance – beginning	2,448,457	2,448,457	2,452,869	4,412
Fund balance – ending	$ 6,405	$ 6,405	$ 140,647	$ 134,242

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Interest Income	$	$	$ 12,201	$ 12,201
Miscellaneous			48,633	48,633
Total revenues			60,834	60,834
Excess of revenues over expenditures			60,834	60,834
Net change in fund balances			60,834	60,834
Fund balance – beginning	692,024	692,024	1,656,077	964,053
Fund balance – ending	$ 692,024	$ 692,024	$ 1,716,911	$ 1,024,887

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Taxes	$ 100	$ 100	$ 322	$ 222
Interest income	1,000	1,000	1,283	283
Miscellaneous	750,000	750,000	789,141	39,141
Total revenues	751,100	751,100	790,746	39,646
EXPENDITURES				
Capital outlay	3,000	2,003,000	1,959,477	43,523
Total expenditures	3,000	2,003,000	1,959,477	43,523
Excess (deficiency) of revenues over expenditures	748,100	(1,251,900)	(1,168,731)	83,169
OTHER FINANCING SOURCES				
Transfers in	864,221	864,221	969,847	105,626
Total other financing sources	864,221	864,221	969,847	105,626
Net change in fund balances	1,612,321	(387,679)	(198,884)	188,795
Fund balance – beginning	9,108,997	9,108,997	9,150,447	41,450
Fund balance – ending	$ 10,721,318	$ 8,721,318	$ 8,951,563	$ 230,245

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Technology Capital Improvement Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
EXPENDITURES				
Capital outlay	$ 99,002,554	$ 105,494,102	$ 35,498,196	$ 69,995,906
Total expenditures	99,002,554	105,494,102	35,498,196	69,995,906
Deficiency of revenues under expenditures	(99,002,554)	(105,494,102)	(35,498,196)	69,995,906
OTHER FINANCING SOURCES				
Transfers in	64,836,373	64,836,373	64,836,373	
Total other financing sources	64,836,373	64,836,373	64,836,373	
Net change in fund balances	(34,166,181)	(40,657,729)	29,338,177	69,995,906
Fund balance- beginning	141,814,761	141,814,761	149,494,635	7,679,874
Fund balance – ending	$ 107,648,580	$ 101,157,032	$ 178,832,812	$ 77,675,780

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, 2012

	Budgeted Amounts		Actual	Variance With Final Budget-
	Original	Final	Amounts	Positive (Negative)
REVENUES				
Intergovernmental	$ 40,379,487	$ 40,379,487	$ 15,587,090	$ (24,792,397)
Charges for services	14,705,998	14,705,998	4,700,589	(10,005,409)
Miscellaneous			68,440	68,440
Total revenues	55,085,485	55,085,485	20,356,119	(34,729,366)
EXPENDITURES				
Capital outlay	115,550,123	115,550,123	78,654,844	36,895,279
Total expenditures	115,550,123	115,550,123	78,654,844	36,895,279
Deficiency of revenues under expenditures	(60,464,638)	(60,464,638)	(58,298,725)	2,165,913
OTHER FINANCING SOURCES				
Transfers in	28,411,419	28,411,419	28,411,416	(3)
Total other financing sources	28,411,419	28,411,419	28,411,416	(3)
Net change in fund balances	(32,053,219)	(32,053,219)	(29,887,309)	2,165,910
Fund balance – beginning	53,099,852	53,099,852	42,670,405	(10,429,447)
Fund balance – ending	$ 21,046,633	$ 21,046,633	$ 12,783,096	$ (8,263,537)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT				
Intergovernmental Capital Projects				
Vulture Mountain	$ 125,000	$ 125,000	$	$ 125,000
Total Intergovernmental Capital Projects	$ 125,000	$ 125,000	$	$ 125,000
General Fund County Improvements				
APS ES ESCO Improvements	$ 10,833,755	$ 10,833,755	$ 8,699,315	$ 2,134,440
Chambers Swing Space Remodel	2,399,905	2,399,905	1,645,062	754,843
Clerk of Sup Court Remodel	8,229,359	8,229,359	2,216,874	6,012,485
Court Tower	43,681,587	43,681,587	24,264,291	19,417,296
Maricopa Regional Trail System	875,477	875,477	423,055	452,422
Old Courthouse Remodel	2,373,811	2,373,811	1,8987,024	476,787
Sheriff Crime Lab Relocation	2,606,806	2,606,806	1,653,236	953,570
Sheriff HQ Project	13,463,560	13,463,560	7,375,134	6,088,426
Southeast Facility Remodel	3,178,584	3,178,584	1,625,820	1,552,764
Vulture Mountain	68,000	68,000	35,453	32,547
Total General Fund County Improvements	$ 87,710,844	$ 87,710,844	$ 49,835,264	$ 37,875,580
Technology Capital Improvements				
Contact Center System	$ 1,726,088	$ 1,726,088	$ 1,221,067	$ 505,021
County Telephone System	17,287,800	17,287,800	4,987,205	12,300,595
Court Security Integration	1,000,000	1,000,000		1,000,000
Enterprise Data Ctnr Ct	12,151,400	12,151,400	11,601,546	549,854
Integrated Workplace Mgmt Sys System	1,123,000	1,123,000	422,029	700,971
Radio System	39,655,342	39,655,342	6,780,764	32,874,578
Sheriff HQ Project IT Infra	18,820,482	18,820,482	2,501,485	16,318,997
Infrastructure Refresh Ph II	13,729,990	13,729,990	7,984,100	5,745,890
Total Technology Capital Improvements	$ 105,494,102	$ 105,494,102	$ 35,498,196	$ 69,995,906
CRIMINAL JUSTICE				
Criminal Justice Facilities				
APS ES ESCO Improvements	$ 6,510,880	$ 6,510,880	$ 5,208,477	$ 1,302,403
Court Tower	28,391,973	28,391,973	28,391,973	
Project Reserve	50,971,212	50,971,121		50,971,121
Sheriff HQ Project	16,000,000	16,000,000		16,000,000
Total Criminal Justice Facilities	$ 101,874,065	$ 101,873,974	$ 33,600,450	$ 68,273,524
Detention Technology				
Correctional Health Zone H Infra	$ 3,349,950	$ 3,349,950	$ 1,614,269	$ 1,735,681
CHS Electronic Medical Records	3,229,516	3,229,516	34,299	3,195,217
Sheriff Nice Vision	5,700,000	5,700,000	170,105	5,529,895
Total Detention Technology	$ 12,279,466	$ 12,279,466	$ 1,818,673	$ 10,460,793

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
PUBLIC SAFETY				
Ariz Canal Diversion Channel	$	$	$ 276	$ (276)
Buckeye #1			593,486	(593,486)
Buckeye/Sun Valley Admp			53,205	(53,205)
Cave Buttes Dam			383,176	(383,176)
City Of Scottsdale			2,609,226	(2,609,226)
Durango Admp			635,015	(635,015)
East Maricopa Floodway			1,665	(1,665)
East Mesa Admp			7,346	(7,346)
Flood Control CIP	57,950,000	57,950,000		57,950,000
Floodprone Prop Acquisition	90,000	90,000	58,212	31,788
Glendale/Peoria Admp			1,510,035	(1,510,035)
Harquahala Frs			4,882	(4,882)
Maint Road Paving Project			3,859	(3,859)
Maryvale Admp			3,122,949	(3,122,949)
Mcmicken Dam			424,338	(424,338)
Metro Admp			2,667,786	(2,667,786)
New River Dam			5,363	(5,363)
Powerline Frs			643,598	(643,598)
Queen Creek Admp			9,044,685	(9,044,685)
S Phoenix Drainage Improvement			607,675	(607,675)
Saddleback Flood Remed Struct			649,340	(649,340)
Salt/Gila River			1,176,648	(1,176,648)
Small Project Assistance	1,960,000	1,960,000	1,692,048	267,952
Spook Hill Admp			188,372	(188,372)
Spook Hill Frs			302,449	(302,449)
Town Of Queen Creek			778,201	(778,201)
White Tanks Admp			22,947,179	(22,947,179)
White Tanks Dam #4			4,970,000	(4,970,000)
Wickenburg Adms			4,667	(4,667)
Wittman Admp			117,570	(117,570)
Total Public Safety	$ 60,000,000	$ 60,000,000	$ 55,203,251	$ 4,796,749
HIGHWAYS AND STREETS				
104th St Univ To Quarterline	$	$	$ 3,465	$ (3,465)
115th Ave Bridge at Gila River			211	(211)
117th Ave Maddock to Joy Ranch	495,000	495,000	27,978	467,022
27th Ave Twin Pks Ln - New Rvr			79,858	(79,858)
56th St Montgomery To Lone Mtn	450,000	450,000	804,375	(354,375)
7th St Carefree Hwy Desert Hills	1,280,000	1,280,000	1,269,930	10,070
75Th Ave Bridge at Salt River	420,000	420,000	315,138	104,862
79Th Pl South of Apache Trail			13,453	(13,453)
87th Ave Deer Vly To Peoria Lmt	225,000	225,000	51,663	173,337
87th Ave Peoria Lmt to Williams	280,000	280,000	32,168	247,832
88th Ave Deer Vly To Williams	135,000	135,000	137,276	(2,276)
90th St McDowell to Quenton			4,243	(4,243)
91st Ave Baseline to Broadway	370,000	370,000	2,749	367,251
99Th Ave Olive To Bell Its	375,000	375,000	283,184	91,816
Asphalt Rubber Overlay Arra			2,455	(2,455)
Avondale At Mc 85	40,000	40,000	66,847	(26,847)
Aztech Smart Corridors PH III			117	(117)
Bell Rd Sr303 To 75th Its	710,000	710,000	435,913	274,087

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Benchmarking Study	$ 35,000	$ 35,000	$	$ 35,000
Bridge Preservation	995,000	995,000		995,000
Broadway Road at Hawes Road			691	(691)
Buckeye Rd Wintersburg 339Th	225,000	225,000	170,553	54,447
Buckeye Rd Wintersburg 35Th Av			681	(681)
Buckeye Row Improv S I 10	400,000	400,000	6,982	393,018
Bush Hwy Asphalt Rubber Ovrly	200,000	200,000	56,348	143,652
Bush Hwy Usery – Stewart Mtn			992	(992)
Candidate Assessment Reports	1,700,000	1,700,000	1,437,337	262,663
Cave Cr Rd Carefree Hwy Impr			732	(732)
County Arterials	1,030,000	1,030,000		1,030,000
Deer Valley El Mirage To Lk P	675,000	675,000	773,750	(98,750)
Desert Sage Sub Div Rehab	2,000,000	2,000,000	416,382	1,583,618
Dobson Rd Bridge At Salt River			1,113	(1,113)
Dust Mitigation	2,030,000	2,030,000		2,030,000
Dynamite at 52nd Street			77,843	(77,843)
Dysart Indian Sch To Glendale	20,000	20,000		20,000
Eagle Eye Rd at Tiger Wash	435,000	435,000	381,484	53,516
East Valley Sig Mod 6			192	(192)
E-Intellidrive Study Ph Iii	55,000	55,000	71,789	(16,789)
El Mirage Bell Beardsley			765,370	(765,370)
El Mirage Northern Bell			2,728	(2,728)
El Mirage Northern To Cactus	400,000	400,000	487,776	(87,776)
El Mirage Northern To Peoria	430,000	430,000	592,577	(162,577)
El Mirage Picerne To Bell	250,000	250,000	395,988	(145,988)
Elliot Rd And Sossaman Rd	1,500,000	1,500,000	155,605	1,344,395
Ellsworth Rd Hunt Hwy Riggs	210,000	210,000	123,579	86,421
Empire and Meridian			81,183	(81,183)
Esco Central Plant Retrofits	104,251	104,251	18,226	86,025
Esco Lighting Retrofits	133,939	133,939	213,317	(79,378)
Fig Springs New Rvr Tnf	470,000	470,000	226,546	243,454
Forest Rd Mcdowell - Rio Verde	740,000	740,000	708,336	31,664
Ft Mcdowell Drainage Scoping			147,698	(147,698)
FY 14 Lvr Dove Valley Area			38	(38)
FY12 Ar Arterial Overlay	3,000,000	3,000,000	1,811,047	1,188,953
FY12 Ar Arterial Overlay Ph2	3,000,000	3,000,000	2,759,646	240,354
FY 12 Cat II Lvr	230,000	230,000	106,517	123,483
FY 12 Cat III Lvr	330,000	330,000	6,907	323,093
FY 12 Cat L Lvr	540,000	540,000	256,306	283,694
General Civil Engineering	1,393,766	1,393,766	5,601	1,388,165
Gilbert Rd Lwc Flood Repair	385,000	385,000	442,318	(57,318)
Gilbert Road Bridge	110,000	110,000	1,142	108,858
Gric Lvr Aq Paving			117,879	(117,879)
Highway Ops Bldg Remodel			463,294	(463,294)
Iga With Phoenix For Pm10 Dsgn			10	(10)
Improvements to Buckeye Yard	1,150,000	1,150,000	111,117	1,038,883
Indian School At Beardsley Cnl	980,000	980,000	1,093,388	(113,388)
Indn Schl Rd at El Mirage Rd			100	(100)
Intelligent Trans Syst Its	280,000	280,000		280,000
Iron Avenue IGA	250,000	250,000	245,070	4,930
Lk Pleasant Rd Chs to Park Ent	460,000	460,000	369,618	90,382
Low Volume Road Prog NE Valley	140,000	140,000	59,684	80,316
Low Volume Road Prog NW Valley			3,237	(3,237)
Low Volume Road Prog SE Valley			2,514	(2,514)
Low Volume Road Prog SW Valley			19,935	(19,935)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Low Volume Roads Program PH 3			1,654	(1,654)
Lvr Cat I Roads			13,006	(13,006)
Lvr Cat II Roads			23,836	(23,836)
Lvr Cat III Roads	5,000	5,000	249,504	(244,504)
Lvr Scoping	400,000	400,000	421,735	(21,735)
Lwr Buckeye Salome Hwy 339Th	100,000	100,000	58,928	41,072
Mag Alcp Projects	1,030,000	1,030,000		1,030,000
Mc 85 107Th Ave 91St Ave			555	(555)
Mc 85 91St Ave 75Th Ave			521	(521)
Mc 85 Cotton Ln Estrella Pkwy			2,220	(2,220)
Mc85 At 83Rd Ctr Turn Ln Exp	750,000	750,000	922,692	(172,692)
Mc85 At Jackrabbit Rd			13,561	(13,561)
Mc85 Litchfield 83Rd Av Its	60,000	60,000	96,019	(36,019)
Mcdot Tmc Relocation	350,000	350,000	307,965	42,035
Mcdot Tmc Upgrade	1,160,000	1,160,000	975,358	184,642
Mcdowell Rd E Perryville Rd	490,000	490,000	376,732	113,268
Mcdowell Rd 76th to Usery Pass			526	(526)
Meeker at Camino Del Sol			433	(433)
Meeker Blvd and Wilson Way	350,000	350,000	501,856	(151,856)
Meridian Rd			30,928	(30,928)
Miller Rd Bridge At Bid Canal	40,000	40,000	166,437	(126,437)
Miller Rd I10 To 1 Mi N I10			289	(289)
Ne Maintenance Yard			17,696	(17,696)
New R I17 Frontage Des Hills			898	(898)
New River I 17 To E 27Th Av	200,00	200,00	9,473	190,527
New River 10Th To Cir Mtn	190,000	190,000	60	189,940
New River Cir Mtn To Skunk Crk	100,000	100,000		100,000
New River Rd S Curvs W Fig Spr	540,000	540,000	43,639	496,361
New River Road Improvement	140,000	140,000	12,768	127,232
New Rr Rd Desrt Hls E Cir Mt	190,000	190,000	2,093	187,907
Northern Ave at El Mirage Rd			229	(229)
Northern Ave Sr 303 To Grand	12,795,000	12,795,000	12,807,082	(12,082)
Northern Parkway Phase II	3,050,000	3,050,000	1,390,445	1,659,555
Northern Reems Ltchfld Ovrps	830,000	830,000	594,179	235,821
Oakmont At 107Th Ave	60,000	60,000	146,990	(86,990)
Ocotillo Rd Brg Ovr Qn Crk Wsh			23,583	(23,583)
Old Us 80 Bridge At Gila River	4,840,000	4,840,000	4,826,454	13,546
Olive Ave And Reems Rd	720,000	720,000	18,963	701,037
Olive Ave el Mir to Wt Tanks	500,000	500,000	313,836	186,164
Olive Ave Ltchfld To Lp101 Its	5,000	5,000	24,265	(19,265)
Olive Avenue And Cotton Lane	170,000	170,000	761	169,239
Palm Lane Drainage	445,000	445,000	17,883	427,117
Partnership Support	130,000	130,000		130,000
Pavement Preservation	6,030,000	6,030,000		6,030,000
Peoria And Olive Signal Upgrd	852,000	852,000	758,670	93,330
Peoria At 99Th Ave	633,000	633,000	682,244	(49,244)
PM10 Program			2,895	(2,895)
Power At Riggs			13,768	(13,768)
Power Rd Guadalupe Bseline			90	(90)
Power Rd Pecos To Santan Fwy			10,805	(10,805)
Project Reserves Account	8,050,000	8,050,000		8,050,000
Prop Mgmt Prior Years Projects	50,000	50,000	42,863	7,137
Queen Crk Rd Az Ave McQueen			4,883	(4,883)
Rh Johnson And Trail Ridge	355,000	355,000	311,448	43,552

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2012

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (CONT.)				
Riggs Ellsworth To Meridian	700,000	700,000	71,550	628,450
Riggs Rd At Sonoqui Wash	2,760,000	2,760,000	2,728,327	31,673
Riggs Rd Hawes to Ellsworth	240,000	240,000	103,380	136,620
Riggs Rd Power to Hawes	320,000	320,000	486,793	(166,793)
Riggs Rd Recker to Power			971	(971)
Riggs Road at Sossaman Road			123	(123)
Right-of-Way	130,000	130,000	25,500	104,500
Rittenhouse Bridge at QC Qash			5,317	(5,317)
Row in Fill Road Inventory Sys	100,000	100,000	74,074	25,926
Safety Projects	510,000	510,000		510,000
Salome Bridge at Cap Canal	35,000	35,000	3,102	31,898
Salt R Crossing Mckellips Rd			304	(304)
Signal Modernization Sc 1			378	(378)
Small Cities Assist Prog	500,000	500,000	408,315	91,685
Southern At Meridian	590,000	590,000	184,097	405,903
Southern: 96Th St To Cheshire			34,044	(34,044)
Special Projects	2,210,000	2,210,000	1,679,041	530,959
Stardust Blvd And 135Th Ave			207	(207)
Sun City M & R PH6			1,730,538	(1,730,538)
Sun City Mill Overlay Ph 2			158	(158)
Sun City Mill Overlay Ph 3			145	(145)
Sun City Mill Overlay Ph 4			4	(4)
Sun City Mill Overlay Ph 5	7,000,000	7,000,000	8,293,444	(1,293,444)
Sun City Pedestrian Signals	100,000	100,000	76,879	23,121
Sun City Sig Upgrade Bell Ro	300,000	300,000	259,093	40,907
Sun City Signl Upgr Rh Johnson			630	(630)
Sun City West M & R PH4			1,278,636	(1,278,636)
Sun City West Mill And Overlay			409	(409)
Sun City West Mill Ovrlay Ph 3	5,505,000	5,505,000	4,946,042	558,958
Sun City West Mill Ovrlay Ph 4	2,000,000	2,000,000	1,115,804	884,196
Sun Valley Pkway Pvmmnt Rep			204	(204)
Sun Valley Pkwy Restoration	4,350,000	4,350,000	2,264,402	2,085,598
Tip Development	500,000	500,000	393,904	106,096
Traffic Calming	200,000	200,000	60,458	139,542
Traffic Improvements	20,000	20,000		20,000
Traffic Ops Bldg Remodel			278,894	(278,894)
Traffic Sgnl At Olive-Sarival	420,000	420,000	31,717	388,283
Traffic Sgnl Fire Stn 99Th Av	140,000	140,000	115,625	24,375
Traffic Signal Improvement 13			26,593	(26,593)
Traffic Signal Improvement 14			1,086	(1,086)
Traffic Signal Improvement 16			109	(109)
Traffic Signal Improvement 17			29	(29)
Traffic Signal Upgrade - 5 Loc	545,000	545,000	132,174	412,826
Transportation Planning	230,000	230,000		230,000
Unallocated Force Account	218,167	218,167	286	217,881
University at SB Crismon			10,882	(10,882)
Usery Pass Omega To Bush Hwy	2,760,000	2,760,000	2,036,162	723,838
Vls And Radio Upgrade	595,000	595,000	255,739	339,261
Warranted Traffic Improvements	1,270,000	1,270,000		1,270,000
West Broadway Dust Control			197,828	(197,828)
West Valley Dynamic Msg Signs			48,782	(48,782)
Williams El Mir to Agua Fria	275,000	275,000	88	274,912
Williams Fld Gilbert Lindsay	4,350,000	4,350,000	4,326,670	23,330
Total Highways and Streets	$ 115,550,123	$ 115,550,123	$ 78,654,844	$ 36,895,279

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, 2012

	Equipment Services	Telecom-munications	Reprographics
ASSETS			
Current assets:			
Cash in bank and on hand	$ 900	$ 200	$
Cash and investments held by County Treasurer	2,770,506	5,406,698	312,613
Receivables:			
Accounts			
Accrued interest	937	2,278	
Inventories	659,649	95,570	
Prepaids			
Total current assets	3,431,992	5,504,746	312,613
Noncurrent assets:			
Capital assets:			
Machinery and equipment	2,362,295	9,326,603	731,992
Less accumulated depreciation	(1,636,169)	(7,220,174)	(556,713)
Total noncurrent assets	726,126	2,106,429	175,279
Total assets	4,158,118	7,611,175	487,892
LIABILITIES			
Current liabilities:			
Accounts payable	745,219	1,294,587	26,726
Employee compensation payable	295,918	372,821	67,163
Accrued liabilities			
Due to other funds			
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	1,041,137	1,667,408	93,889
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities			
Total liabilities	1,041,137	1,667,408	93,889
NET ASSETS			
Invested in capital assets	726,126	2,106,429	175,279
Unrestricted (deficit)	2,390,855	3,837,338	218,724
Total net assets (deficit)	$ 3,116,981	$ 5,943,767	$ 394,003

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 100	$ 103,611	$	$ 104,811
49,797,764	60,533,028		118,820,609
	924,206		924,206
33,827	42,598		79,640
		1,374,248	2,129,467
966,376	1,411,103		2,377,479
50,798,067	63,014,546	1,374,248	124,436,212
116,289	33,013		12,570,192
(103,337)	(33,013)		(9,549,406)
12,952			3,020,786
50,811,019	63,014,546	1,374,248	127,456,998
1,296,079	88,404	131,882	3,582,897
206,191	3,268,086		4,210,179
	5,554,366		5,554,366
		484,650	484,650
34,666,713	10,935,967		45,602,680
36,168,983	19,846,823	616,532	59,434,772
94,413,917			94,413,917
94,413,917			94,413,917
130,582,900	19,846,823	616,532	153,848,689
12,952			3,020,786
(79,784,833)	43,167,723	757,716	(29,412,477)
$ (79,771,881)	$ 43,167,723	$ 757,716	$ (26,391,691)

Maricopa County
Combining Statement of Revenues, Expenses, and Changes in Net Assets
All Internal Service Funds
For the Fiscal Year Ended June 30, 2012

	Equipment Services	Telecom-munications	Reprographics
OPERATING REVENUES			
Charges for services	$ 17,817,593	$ 16,140,031	$ 811,834
Miscellaneous	70,460	12,460	
Total operating revenues	17,888,053	16,152,491	811,834
OPERATING EXPENSES			
Personal services	3,522,817	4,454,291	452,087
Supplies	13,175,957	1,528,039	225,414
Other services	588,085	1,446,902	
Legal			
Insurance and claims			
Leases and rentals	18,339	1,971	
Repairs and maintenance	428,476	1,456,163	13,907
Travel and transportation	1,438	36,179	22
Utilities	66,540	7,985,053	
Depreciation	116,089	909,545	63,349
Total operating expenses	17,917,741	17,818,143	754,779
Operating income (loss)	(29,688)	(1,665,652)	57,055
NONOPERATING REVENUES (EXPENSES)			
Investment income	14,224	27,964	
Total nonoperating revenues (expenses)	14,224	27,964	
Income (loss) before transfers	(15,464)	(1,637,688)	57,055
Transfers in			
Transfers out		(20,846)	
Change in net assets	(15,464)	(1,658,534)	57,055
Total net assets (deficit) – beginning	3,132,445	7,602,301	336,948
Total net assets (deficit) – ending	$ 3,116,981	$ 5,943,767	$ 394,003

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 15,756,191	$ 122,941,566	$ 2,511,079	$ 175,978,294
242,165			325,085
15,998,356	122,941,566	2,511,079	176,303,379
2,036,938	1,492,968		11,959,101
1,157,631	79,131	2,204,961	18,371,133
2,086,200	5,297,200	35,215	9,453,602
5,343,230			5,343,230
18,420,972	114,179,304		132,600,276
30,765	7,501		58,576
1,018	181,794		2,081,358
5,941	2,287		45,867
			8,051,593
2,176			1,091,159
29,084,871	121,240,185	2,240,176	189,055,895
(13,086,515)	1,701,381	270,903	(12,752,516)
387,919	443,209		873,316
387,919	443,209		873,316
(12,698,596)	2,144,590	270,903	(11,879,200)
2,716,418			2,716,418
(6,518)			(27,364)
(9,988,696)	2,144,590	270,903	(9,190,146)
(69,783,185)	41,023,133	486,813	(17,201,545)
$ (79,771,881)	$ 43,167,723	$ 757,716	$ (26,391,691)

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2012

	Equipment Services	Telecom-munications	Reprographics
CASH FLOWS FROM OPERATING ACTIVITIES			
Charges for services	$ 17,817,593	$ 16,140,031	$ 811,834
Other receipts	70,460	12,460	
Payments for goods and services	(14,074,903)	(11,864,012)	(237,910)
Payments for personal services and benefits	(3,486,091)	(4,353,351)	(441,458)
Net cash provided by (used for) operating activities	327,059	(64,872)	132,466
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Advances from General Fund			
Transfers to other funds		(20,846)	
Loan payments to General Fund			
Net cash provided by (used for) noncapital financing activities		(20,846)	
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(601,292)	(236,832)	
Net cash used for capital and related financing activities	(601,292)	(236,832)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	13,379	25,865	
Net cash provided by investing activities	13,379	25,865	
Net increase (decrease) in cash and cash equivalents	(260,854)	(296,685)	132,466
Cash and cash equivalents, July 1, 2011	3,032,260	5,703,583	180,147
Cash and cash equivalents, June 30, 2012	$ 2,771,406	$ 5,406,898	$ 312,613
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) BY OPERATING ACTIVITIES:			
Operating income (loss)	$ (29,688)	$ (1,665,652)	$ 57,055
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities			
Depreciation expense	116,089	909,545	63,349
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets [(increase)/decrease] and liabilities [increase/(decrease)]:			
Accounts receivable			
Inventories	3,745	(4,171)	
Prepaids			
Accounts payable	200,187	594,466	1,433
Employee compensation payable	36,726	100,940	10,629
Accrued liabilities			
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	$ 327,059	$ (64,872)	$ 132,466
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:			
Accumulated depreciation from disposed capital assets	$ 108,626	$ 397,264	
Machinery and equipment disposed	(108,626)	(397,264)	
Capital assets transferred from governmental activities		52,502	
Accumulated depreciation transferred from governmental activities		(52,502)	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
$ 15,756,191	$ 122,915,557	$ 2,511,079	$ 175,952,285
242,165			325,085
(29,741,441)	(118,349,087)	(2,384,300)	(176,651,653)
(2,017,406)	(1,515,456)		(11,813,762)
(15,760,491)	3,051,014	126,779	(12,188,045)
2,716,418			2,716,418
(6,518)			(27,364)
		(126,779)	(126,779)
2,709,900		(126,779)	2,562,275
			(838,124)
			(838,124)
357,893	404,174		801,311
357,893	404,174		801,311
(12,692,698)	3,455,188		(9,662,583)
62,490,562	57,181,451		128,588,003
$ 49,797,864	$ 60,636,639	$	$ 118,925,420
$ (13,086,515)	$ 1,701,381	$ 270,903	$ (12,752,516)
2,176			1,091,159
819,280			819,280
	(26,009)		(26,009)
		(266,148)	(266,574)
168,555	(558,296)		(389,741)
313,316	(35,867)	126,959	1,200,494
19,532	(22,488)		145,339
	3,171,397	(4,935)	3,166,462
(3,996,835)	(1,179,104)		(5,175,939)
$ (15,760,491)	$ 3,051,014	$ 126,779	$ (12,188,045)
			$ 505,890
			(505,890)
20,058			72,560
(20,058)			(72,560)

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, 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, 2012

	Balance July 1, 2011, as restated	Additions	Deductions	Balance June 30, 2012
SPECIAL PURPOSE				
Assets				
Cash in bank and on hand	$ 40,434,454	$	$ 2,256,752	$ 38,177,702
Cash and investments held by County Treasurer	861,930		188,029	673,901
Miscellaneous	66,564		30,144	36,420
Total assets	$ 41,362,948	$	$ 2,474,925	$ 38,888,023
Liabilities				
Accounts payable	$ 25,447	$	$ 25,447	$
Accrued liabilities	350,984	9,326		360,310
Deposits held for other parties	40,986,517		2,458,804	38,527,713
Total liabilities	$ 41,362,948	$ 9,326	$ 2,484,251	$ 38,888,023

STATISTICAL SECTION

Maricopa County
Listing of Statistical Information

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Financial Trends Information **242**

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 **248**

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 **253**

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 **256**

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 **258**

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 Ten Fiscal Years

(accrual basis of accounting)

NET ASSETS	Fiscal Year 2002-03	2003-04	2004-05	2005-06	2006-07
Governmental activities					
Invested in capital assets, net of related debt	$ 1,529,060,770	$ 1,811,332,732	$ 2,345,910,917	$ 2,443,905,934	$ 2,488,280,795
Restricted	234,284,414	204,462,971	260,495,040	345,147,265	437,856,827
Unrestricted	441,241,848	397,555,149	456,714,660	561,333,573	686,000,889
Total governmental activities net assets	$ 2,204,587,032	$ 2,413,350,852	$ 3,063,120,617	$ 3,350,386,772	$ 3,612,138,511
Business-type activities					
Invested in capital assets, net of related debt	$ 75,738,774	$ 72,392,695	$ 1,388,358	$ 1,253,947	$ 1,860,630
Restricted	43,997,578	16,320,660	7,277	7,556	7,691
Unrestricted	6,410,491	19,709,472	(26,237,718)	(4,568,970)	(3,486,686)
Total business-type activities net assets	$ 126,146,843	$ 108,422,827	$ (24,842,083)	$ (3,307,467)	$ (1,618,365)
Primary government					
Invested in capital assets, net of related debt	$ 1,604,799,544	$ 1,883,725,427	$ 2,347,299,275	$ 2,445,159,881	$ 2,490,141,425
Restricted	278,281,992	220,783,631	260,502,317	345,154,821	437,864,518
Unrestricted	447,652,339	417,264,621	430,476,942	556,764,603	682,514,203
Total primary government net assets	$ 2,330,733,875	$ 2,521,773,679	$ 3,038,278,534	$ 3,347,079,305	$ 3,610,520,146

NET ASSETS	Fiscal Year 2007-08	2008-09	2009-10	2010-11	2011-12
Governmental activities					
Invested in capital assets, net of related debt	$ 2,542,165,396	$ 2,704,196,813	$ 2,851,126,451	$ 3,105,417,974	$ 3,238,389,442
Restricted	526,220,283	565,223,808	601,165,852	627,527,187	625,230,345
Unrestricted	772,807,989	776,422,693	848,551,674	757,580,843	698,200,079
Total governmental activities net assets	$ 3,841,193,668	$ 4,045,843,314	$ 4,300,843,977	$ 4,490,526,004	4,561,819,866
Business-type activities					
Invested in capital assets, net of related debt					
Restricted					
Unrestricted					
Total business-type activities net assets					
Primary government					
Invested in capital assets, net of related debt	$ 2,542,165,396	$ 2,704,196,813	$ 2,851,126,451	$ 3,105,417,974	$ 3,238,389,442
Restricted	526,220,283	565,223,808	601,165,852	627,527,187	625,230,345
Unrestricted	772,807,989	776,422,693	848,551,674	757,580,843	698,200,079
Total primary government net assets	$ 3,841,193,668	$ 4,045,843,314	$ 4,300,843,977	$ 4,490,526,004	4,561,819,866

Maricopa County
Changes in Net Assets

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Expenses										
Governmental activities:										
General government (1)	$ 181,265,791	$ 185,518,463	$ 176,430,887	$ 185,628,267	$ 211,473,080	$ 182,868,340	$ 174,659,283	$ 235,215,523	$ 248,394,846	$ 229,774,209
Public safety	506,600,904	581,443,588	685,762,001	782,136,857	864,907,381	965,934,762	984,626,109	888,875,706	893,760,377	940,656,263
Highways and streets	51,016,886	44,392,614	63,014,453	70,418,156	132,992,498	143,367,655	90,253,798	83,230,341	123,611,300	79,064,075
Health, welfare and sanitation	335,607,743	332,380,442	439,784,002	433,776,254	464,255,008	383,885,390	403,757,839	331,333,847	387,892,315	441,741,947
Culture and recreation	27,488,028	27,963,450	33,068,497	32,596,971	36,196,645	38,751,304	42,912,993	37,933,317	43,325,625	52,783,614
Education	17,386,261	19,170,903	18,397,229	20,220,846	15,687,335	14,687,029	8,298,531	8,234,785	9,219,564	12,886,213
Interest on long-term debt	11,446,165	8,249,310	7,827,876	7,763,995	6,254,330	10,347,354	8,707,887	6,123,987	7,640,462	5,441,500
Total governmental activities expenses	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	1,713,844,489	1,762,347,821
Business-type activities:										
Medical Center	366,425,283	371,991,804	168,986,980							
AHCCCS — Acute Health Care program	109,142,148	167,346,474	132,314,013	40,048,082						
AHCCCS— ALTCS program	232,991,015	273,164,762	252,178,102	56,657,239						
Non-AHCCCS health care programs (Senior Select)	75,004,905	82,737,548								
Solid Waste Management				2,400,374	334,354					
Other business-type activities	1,615,848	1,336,866	29,911,332		591,472					
Total business-type activities expenses	785,179,199	896,577,454	583,390,427	99,105,695	925,826					
Total primary government expenses	$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	$1,713,844,489	$1,762,347,821
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 26,357,344	$ 26,589,393	$ 37,213,997	$ 45,332,986	$ 34,852,251	$ 30,942,935	$ 28,672,080	$ 26,983,394	$ 27,698,094	$ 25,986,495
Public safety	71,880,262	78,288,469	84,213,640	102,807,289	95,402,079	160,282,028	161,019,287	154,380,972	152,507,151	157,678,693
Highways and streets	1,563,228	1,769,524	6,550,179	12,380,453	12,756,421	19,009,650	29,894,868	26,534,563	28,130,243	14,143,550
Health, welfare and sanitation	24,243,241	26,745,928	28,100,481	33,726,958	36,933,502	48,326,397	54,265,926	46,903,563	54,135,715	51,271,770
Culture and recreation	8,461,408	8,546,372	8,954,896	9,378,993	4,213,017	14,216,206	13,111,055	13,230,460	11,928,461	13,205,450
Education	2,714,129	4,146,571	2,383,943	82,561	818,977	687,074	837,422	918,352	215,723	179,928
Operating grants and contributions	304,923,484	294,296,698	382,416,458	393,375,512	443,607,678	263,428,112	229,027,912	255,625,422	286,447,310	290,123,847
Capital grants and contributions	44,322,271	18,917,753	39,017,299	42,537,895	47,256,549	68,386,096	124,182,030	95,268,969	58,859,929	7,642,252
Total governmental activities program revenues	484,465,367	459,300,708	588,850,893	639,622,647	675,840,474	605,278,498	641,010,580	619,845,695	619,922,626	560,231,985
Business-type activities:										
Charges for services:										
Medical Center	334,310,122	380,554,715	158,640,394							
AHCCCS — Acute Health Care program	115,846,532	138,274,739	117,680,705	29,801,116	908,814					
AHCCCS— ALTCS program	240,083,167	234,370,191	220,784,342	53,842,048	969,493					
Non-AHCCCS health care programs (Senior Select)	70,518,591	59,656,677								
Solid Waste Management				360,864	667,376					
Other business-type activities	106,470	230,389	21,213,776							

Maricopa County
Changes in Net Assets
(Continued)

	Fiscal Year									
	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
Operating grants and contributions	6,959,432	6,681,898	2,501,372							
Capital grants and contributions		9,833	19,944							
Total business-type program revenues	767,824,314	819,778,442	520,840,533	84,004,028	2,545,683					
Total primary gov't program revenues	$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	$ 619,922,626	$ 560,231,985
Net (Expense)/Revenue										
Governmental activities	$ (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)	$ (1,093,921,863)	(1,202,115,836)
Business-type activities	(17,354,885)	(76,799,012)	(62,549,894)	(15,101,667)	1,619,857					
Total primary government net expense	$ (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)	$(1,093,921,863)	$(1,202,115,836)
General Revenues and other Changes in Net Assets										
Governmental activities:										
Taxes										
Property taxes, levied for gen purposes	$ 295,627,499	$ 328,580,647	$ 357,712,304	$ 388,190,146	$ 413,294,370	$ 449,499,249	$ 482,697,371	$ 519,651,976	$ 518,956,222	$ 504,805,017
Property taxes, levied for Flood Control District	44,302,535	50,702,924	56,093,885	61,763,471	65,513,238	69,462,089	73,506,944	72,753,878	66,723,260	61,210,182
Property taxes, levied for Library District	10,369,080	14,414,827	15,796,618	17,366,792	18,390,885	19,473,450	20,504,964	20,482,122	20,385,799	19,049,420
Property taxes, levied for debt service	19,708,786	19,267,865								
Property taxes, levied for Street Light District									5,432,863	5,026,752
Share of state sales taxes	330,260,143	358,056,954	397,712,843	457,785,985	480,411,950	460,958,772	394,920,581	366,285,237	385,487,679	400,453,544
Sales tax – Jail construction & operation	98,932,138	107,441,209	119,143,064	137,876,660	145,389,597	138,063,948	116,878,703	107,094,680	112,451,803	118,052,954
Surcharge tax – Stadium District	5,240,032	5,556,717	6,024,355	6,498,814	6,288,093	6,132,465	5,304,565	4,668,705	4,989,933	5,192,003
Share of state vehicle license tax	110,603,659	116,054,332	122,637,827	138,003,052	143,543,618	139,312,595	126,036,362	116,405,328	113,649,012	113,363,658
Grants and contributions not restricted to specific programs	1,725,495	1,775,295	1,813,162	1,858,155	1,844,364	1,814,394	4,097,990	2,652,085	2,728,933	2,802,089
Unrestricted investment earnings	16,507,950	8,626,732	20,995,575	29,479,569	55,405,747	72,729,140	36,013,917	21,884,398	14,815,018	18,135,778
Gain on disposal of capital assets (1)	13,346,055	21,601,858								
Miscellaneous	3,061,600	3,915,244	4,262,227	13,558,451	10,346,066	11,474,763	12,247,649	11,756,381	15,198,561	17,094,924
Transfers	(16,531,668)	(58,278,148)	(37,047,610)	(43,435,540)	6,098,668					
Total governmental activities	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	1,260,819,083	1,265,186,321
Business-type activities:										
Unrestricted investment earnings	2,594,524	796,848	1,002,779	447,790	684,104					
Gain (loss) on disposal of capital assets				6,883						
Miscellaneous				12,914	169,932					
Special item – loss on closure bus. act.			(108,765,405)							
Transfers	16,531,668	58,278,148	37,047,610	43,435,540	(6,098,668)					
Total business-type activities	19,126,192	59,074,996	(70,715,016)	43,903,127	(5,244,632)					
Total primary government	$ 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	$1,260,819,083	$1,265,186,321
Change in Net Assets										
Government activities	$ 286,806,893	$ 237,898,394	$ 229,710,198	$ 316,026,856	$ 290,600,793	$ 234,357,529	$ 200,003,186	$ 272,532,979	$ 166,897,220	$ 63,070,485
Business-type activities	1,771,307	(17,724,016)	(133,264,910)	28,801,460	(3,624,775)					
Total primary government	$ 288,578,200	$ 220,174,378	$ 96,445,288	$ 344,828,316	$ 286,976,018	$ 234,357,529	$ 200,003,186	$ 272,532,979	$ 166,897,220	$ 63,070,485

(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 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				
	2002-03	2003-04	2004-05	2005-06	2006-07
General Fund					
Reserved	$ 3,834,312	$ 2,400,780	$ 3,281,552	$ 25,557,789	$ 26,503,298
Unreserved	288,822,823	315,905,112	427,995,902	539,621,335	444,964,280
Total general fund	$ 292,657,135	$ 318,305,892	$ 431,277,454	$ 565,179,124	$ 471,467,578
All Other Governmental Funds					
Reserved	$ 24,618,711	$ 22,498,657	$ 23,602,714	$ 22,460,845	$ 23,388,690
Unreserved, reported in:					
Special revenue funds	156,611,561	187,646,410	192,187,526	259,363,049	306,244,082
Capital projects funds	120,430,525	108,561,138	129,612,546	115,785,803	447,826,380
Debt service funds	81,674,429	74,332,552	36,643,487	18,808,809	18,495,336
Total all other governmental funds	$ 383,335,226	$ 393,038,757	$ 382,046,273	$ 416,418,506	$ 795,954,488

	Fiscal Year		
	2007-08	2008-09	2009-10
General Fund			
Reserved	$ 21,465,733	$ 20,929,952	$ 20,513,964
Unreserved	512,125,107	410,035,269	489,009,836
Total general fund	$ 533,590,840	$ 430,965,221	$ 509,523,800
All Other Governmental Funds			
Reserved	$ 24,144,860	$ 22,105,351	$ 19,468,729
Unreserved, reported in:			
Special revenue funds	339,553,123	366,227,240	408,964,191
Capital projects funds	490,257,680	598,462,118	578,091,264
Debt service funds	15,265,958	7,007,229	1,696,337
Total all other governmental funds	$ 869,221,621	$ 993,801,938	$1,008,220,521

	Fiscal Year	
	2010-11	2011-12
General Fund*		
Nonspendable	$ 20,372,794	$ 19,923,166
Restricted		
Committed	162,000,000	159,000,000
Assigned	225,405,703	88,432,960
Unassigned	21,623,906	35,578,965
Total general fund	$ 429,402,403	$ 302,935,091
All Other Governmental Funds*		
Nonspendable	$ 2,774,433	$ 2,634,776
Restricted	625,559,970	623,361,495
Committed	446,474,182	504,306,863
Assigned		
Unassigned	(9,454,552)	(8,028,141)
Total all other governmental funds	$ 1,065,354,033	$ 1,122,274,993

*Fund Balance Classifications for fiscal year 2011 are changed due to the initial year of GASB Statement No.54 presentation

Maricopa County
Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year			
	2002-03	2003-04	2004-05	2005-06
Revenues				
Taxes	$ 474,876,462	$ 524,751,335	$ 556,751,810	$ 601,231,444
Licenses and permits	28,192,974	31,629,382	34,765,632	42,266,662
Intergovernmental	745,697,718	778,964,259	904,156,166	1,025,737,248
Charges for services	66,499,607	71,682,924	74,735,757	86,925,888
Fines and forfeits	16,326,795	17,166,377	21,855,377	23,366,008
Special assessments	3,625,508	3,584,883	3,536,133	3,770,790
Miscellaneous & Interest income	59,899,212	48,974,704	56,838,888	69,589,514
Total revenues	1,395,118,276	1,476,753,864	1,652,639,763	1,852,887,554
Expenditures				
General government	114,241,982	118,226,772	130,064,711	131,031,069
Public safety	493,435,114	563,716,985	636,868,683	733,244,452
Highways and streets	44,226,114	41,549,321	48,811,843	47,763,048
Health, welfare and sanitation	331,752,530	331,028,006	437,845,805	430,614,292
Culture and recreation	19,388,797	19,587,482	22,146,913	24,625,293
Education	17,268,012	18,815,487	18,014,621	18,885,218
Debt service				
Principal	34,071,393	35,159,141	15,677,059	18,780,267
Interest	10,423,785	8,828,297	8,592,525	8,497,208
Other		266,757	11,870	17,508
Capital outlay	315,588,133	248,465,695	205,929,785	232,922,515
Total expenditures	1,380,395,860	1,385,643,943	1,523,963,815	1,646,380,870
Excess (deficiency) of revenues over expenditures	14,722,416	91,109,921	128,675,948	206,506,684
Other financing sources (uses)				
Transfers in	386,029,678	295,868,643	346,549,747	314,004,599
Transfers out	(402,561,346)	(358,012,976)	(395,058,179)	(357,440,139)
Capital lease agreements	4,321,656	6,333,484	8,384,655	9,395,689
Proceeds from bond issuance		15,598,262	12,000,000	3,000,000
Premium on refunding bonds		457,156		
Payment to escrow agent		(12,353,671)		(10,605,000)
Loan Proceeds				
Total other financing sources (uses)	(12,210,012)	(52,109,102)	(28,123,777)	(41,644,851)
Net change in fund balances	$ 2,512,404	$ 39,000,819	$ 100,552,171	$ 164,861,833
Debt service as a percentage of non capital expenditures	4.2%	3.9%	1.8%	1.9%

Fiscal Year					
2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
$ 640,375,614	$ 672,237,546	$ 686,964,346	$ 716,804,640	$ 715,851,831	$ 704,104,717
40,078,842	40,434,059	41,439,097	38,496,710	41,372,329	57,136,150
1,105,841,984	904,588,701	783,903,253	772,997,433	802,853,910	827,075,550
87,668,832	153,431,323	169,543,750	177,455,822	185,637,288	160,595,034
31,641,869	32,061,172	37,360,387	35,152,334	34,094,367	31,006,029
3,929,786	5,284,808	4,841,432	4,377,292	5,432,863	5,026,752
105,465,489	110,992,618	95,349,598	35,348,263	29,306,635	35,469,710
2,015,002,416	1,919,030,227	1,819,401,863	1,780,632,494	1,814,549,223	1,820,413,942
173,121,467	173,285,719	176,738,216	208,844,970	193,235,111	168,967,810
813,297,449	882,964,097	895,818,537	825,412,465	829,965,019	873,285,386
56,087,569	54,885,932	54,407,137	52,572,927	53,297,470	49,416,837
461,668,854	378,763,080	396,702,161	326,936,948	384,436,682	435,449,254
28,283,735	30,186,081	33,870,918	28,121,160	30,005,985	30,792,212
15,218,331	14,677,474	8,523,122	7,684,473	8,927,278	12,731,152
16,297,518	15,607,476	18,833,968	15,914,149	15,728,150	18,406,034
6,030,238	11,441,406	10,026,110	9,246,731	8,558,856	7,671,184
1,460,467	5,250	3,188	91,580	1,249	
301,383,004	278,993,140	220,481,647	212,063,026	320,011,115	279,181,267
1,872,848,632	1,840,809,655	1,815,405,004	1,686,888,429	1,844,166,915	1,875,901,136
142,153,784	78,220,572	3,996,859	93,744,065	(29,617,692)	(55,487,194)
791,514,765	389,617,546	446,171,799	383,496,208	677,002,927	499,886,853
(785,416,097)	(386,617,546)	(446,171,799)	(383,459,515)	(675,672,626)	(502,575,907)
25,720,244	29,953,944	20,121,941			
140,940,000					
1,596,088					
(34,414,011)					
1,217,018	10,106,857				
141,158,007	43,060,801	20,121,941	36,693	1,330,301	(2,689,054)
$ 283,311,791	$ 121,281,373	$ 24,118,800	$ 93,780,756	$ (28,287,391)	$ (58,176,248)
1.5%	1.7%	1.8%	1.7%	1.5%	1.6%

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
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
2010-11	598,410,095	385,487,679	121,637,533	85,975,735	1,667
2011-12	580,859,760	400,453,544	122,011,906	78,928,602	322
Change					
2003-12	56.7%	21.3%	10.3%	(3.9%)	(99.7%)

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
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
2010-11	4,988,266	112,451,803	5,432,863	1,314,385,641
2011-12	5,191,681	118,052,954	5,026,752	1,310,525,520
Change				
2003-12	(0.9%)	19.3%	44.8%	30.9%

The Vehicle License Tax for fiscal year 2003 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			
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
2010-11	48,247,443	1,415,100	49,662,543	1.2409	444,097,352	11.2
2011-12	37,474,985	1,285,311	38,760,296	1.4679	359,683,508	10.8

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
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
2010-11	1.0508	0.0000	0.1489	0.0412	1.2409
2011-12	1.2407	0.0000	0.1780	0.0492	1.4679

	Overlapping Rates						
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
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
2010-11	0.0000	0.3564	0.1000	0 - 3.3000	0.9728	0.7098 - 10.7955	0 - 2.4390
2011-12	0.0000	0.4259	0.1000	0 - 4.0500	1.2082	0.7566 - 10.7955	0 - 2.9084

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	2011-12 Secondary Valuation	2011-12 Rank	2011-12 Percentage of Total County Assessed Value	2002-03 Secondary Valuation	2002-03 Rank	2002-03 Percentage of Total County Assessed Value
Arizona Public Service Company	$ 1,085,693,628	1	2.80%	$ 692,140,346	1	3.02%
Qwest Corporation	212,962,749	2	0.55%	365,985,185	2	1.60%
Intel Corporation	170,636,337	3	0.44%	108,498,798	7	0.47%
Southwest Gas Corporation	148,277,858	4	0.38%	121,237,144	6	0.53%
Southern California Edison Co	145,171,831	5	0.37%	169,400,620	3	0.74%
El Paso Electric Co	126,581,044	6	0.33%	142,067,483	5	0.62%
Wal-Mart Stores Inc	90,562,222	7	0.23%	41,375,709	15	0.18%
Mesquite Power LLC	85,000,000	8	0.22%			
Gila River Power, LP	82,204,800	9	0.21%			
Public Service Company of New Mexico	74,749,614	10	0.19%	80,746,508	8	0.35%
Verizon Wireless	72,168,016	11	0.19%			
New Harquahala Generating Co, LLC	65,000,000	12	0.17%			
Target Corporation	62,131,186	13	0.16%	41,312,611	16	0.18%
Southrn Cal Public Pwr Auth (Palo Verde)	50,471,353	14	0.13%	65,570,107	11	0.29%
Scottsdale Fashion Square LLC	45,006,560	15	0.12%	49,837,135	12	0.22%
Smith's Food & Drug Centers Inc	42,116,724	16	0.11%			
Host Kierland LP	40,531,747	17	0.10%			
A T & T	40,221,584	18	0.10%	77,432,255	9	0.34%
Safeway Inc	34,590,780	19	0.09%	42,791,179	14	0.19%
City Of Los Angeles Dept Of Water & Power	30,975,082	20	0.08%			
Cox Communication				65,991,170	10	0.29%
Motorola				142,149,454	4	0.62%
MCI Worldcom				44,653,734	13	0.19%
Sheraton Corp				37,484,477	17	0.16%
Albertsons				36,233,223	18	0.16%
Wells Fargo				35,717,589	19	0.16%
Arizona MSA				34,472,010	20	0.15%
Total Principal Taxpayers	$ 2,705,053,115		6.98%	$ 2,395,096,737		10.45%
Countywide Secondary Valuation	$ 38,760,296,714			$ 22,913,134,480		

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
2002-03	$ 352,679,730	$ 341,135,608	96.73%	$ 6,166,613	$ 347,302,221	98.48%
2003-04	392,827,196	383,224,353	97.56	5,823,192	389,047,545	99.04
2004-05	411,881,140	402,111,242	97.63	4,931,800	407,043,042	98.83
2005-06	451,253,280	438,441,057	97.16	6,915,066	445,356,123	98.69
2006-07	484,223,277	469,107,028	96.88	10,101,124	479,208,152	98.96
2007-08	519,814,623	503,200,873	96.80	13,626,850	516,827,723	99.43
2008-09	558,747,827	535,412,874	95.82	17,881,015	553,293,889	99.02
2009-10	587,695,910	562,196,230	95.66	17,552,375	579,748,605	98.65
2010-11	580,723,610	556,833,931	95.89		570,554,927	98.25
2011-12	559,042,706	541,115,030	95.89		541,115,030	96.79

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
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		56,334,141	15,664,900	411,881,140
2005-06	371,224,118		62,733,411	17,295,751	451,253,280
2006-07	398,725,245		67,096,622	18,401,410	484,223,277
2007-08	430,023,735		70,422,870	19,368,018	519,814,623
2008-09	463,492,311		74,674,333	20,581,183	558,747,827
2009-10	492,230,736		74,996,804	20,468,370	587,695,910
2010-11	492,224,342		68,019,592	20,479,676	580,723,610
2011-12	477,571,468		62,401,172	19,070,066	559,042,706

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	Percentage of Assessed Property Value (a)	Per Capita (b)
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
2010-11	0	0.00	0.00
2011-12	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
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	
2010-11	142,140,000		34,515,000	120,533	2,895,000	432,651	
2011-12	130,815,000		30,945,000	80,050			

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)
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
2010-11				180,103,184	0.36	47.18
2011-12				161,840,050	0.42	41.71

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.

Maricopa County
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2002-03	2003-04	2004-05	2005-06	2006-07
Debt limit	$3,668,557,092	$4,121,698,129	$ 4,510,048,001	$4,979,582,760	$5,444,204,040
Total net general obligation debt	38,792,654	20,165,000			
Legal debt margin	$3,629,764,438	$4,101,533,129	$ 4,510,048,001	$4,979,582,760	$5,444,204,040
Total net debt applicable to the limit as a percentage of debt limit	1.86%	1.68%	1.06%	0%	0%

	Fiscal Year				
	2007-08	2008-09	2009-10	2010-11	2011-12
Debt limit	$7,430,186,074	$8,745,545,293	$ 8,697,607,759	$ 7,449,381,54	$ 5,814,044,507
Total net general obligation debt					
Legal debt margin	$7,430,186,074	$8,745,545,293	$ 8,697,607,759	$ 7,449,381,54	$ 5,814,044,507
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 2011-12

Assessed Value	$ 38,760,296,714
Debt limit (15% of assessed value)	5,814,044,507
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	$ 5,814,044,507

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
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%
2010-11	5,322,380	9,255,676	4,569,241	2,029,943	6,599,184	81%	140%
2011-12	5,527,021	9,245,158	4,770,000	1,852,039	6,622,039	83%	140%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements Principal	Interest	Total	Gross Coverage	Net Coverage
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%
2010-11	28,253	98,077	53,909	11,082	64,991	43%	151%
2011-12	22,013	73,157	40,483	6,450	46,933	47%	156%

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				
	2002-03	2003-04	2004-05	2005-06	2006-07
Unemployment Rate (June 30,)					
County	5.3%	4.4%	4.1%	3.6%	2.9%
State	5.7%	5.0%	4.7%	4.2%	3.4%
United States	6.3%	4.6%	5.0%	4.6%	4.5%
Population/Income Statistics					
Income	$101,378,940,000	$110,278,789,000	$120,716,738,000	$134,339,487,000	$139,665,253,000
Population	3,389,229	3,498,347	3,638,481	3,792,675	3,907,492
Per Capita	$ 29,912	$ 31,523	$ 33,178	$ 35,420	$ 36,135

	Fiscal Year				
	2007-08	2008-09	2009-10	2010-11	2011-12
Unemployment Rate (June 30,)					
County	4.3%	8.0%	8.6%	8.6%	7.3%
State	4.8%	8.7%	9.6%	9.3%	8.2%
United States	5.5%	9.5%	9.5%	9.2%	8.2%
Population/Income Statistics					
Income	$145,880,680,000	$146,898,132,000	$142,091,681,000	(1)	(1)
Population	3,987,942	4,115,811	4,023,132	3,817,117	3,3880,244
Per Capita	$ 37,666	$ 37,112	$ 35,319	(1)	(1)

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

(1) Income and per capita estimates were not yet available for fiscal year 2011 or 2012.

Maricopa County
Principal Employers
Current Year and Nine Years Ago

	2012			2003		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	49,800	1	2.97%	49,849	1	3.18%
Wal-Mart Stores Inc.	30,634	2	1.83%	15,895	2	1.01%
Banner Health	24,825	3	1.48%	15,521	4	0.99%
City of Phoenix	15,100	4	0.90%	13,156	7	0.84%
Wells Fargo	13,308	5	0.79%			
Bank of America	13,300	6	0.79%			
Maricopa County	12,792	7	0.76%	15,523	3	0.99%
Raytheon Co.	11,500	8	0.69%			
Arizona State University	11,185	9	0.67%			
Apollo Group Inc.	11,000	10	0.66%			
Honeywell International Inc.				15,000	5	0.96%
Motorola				10,600	9	0.68%
The Kroger Co.				13,500	6	0.86%
U.S. Postal Service - Arizona District				11,406	8	0.73%
Intel Corp.				10,000	10	0.64%
Total for Principal Employers	193,444		11.55%	170,450		10.88%
Total Employment in Maricopa County As of June 30	1,674,300			1,566,900		

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

	Fiscal Year									
Function/Program	2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
General Government										
Board of Supervisors	25	24	24	22	24	27	25	25	26	27
Call Center	34	33	33	33	33	33	33	27	27	27
County Assessor	322	321	321	331	358	365	361	322	323	329
County Manager	11	12	13	21	26	20	13	27	30	31
Elections	54	54	54	54	58	58	58	54	54	54
Facilities Management	248	245	301	263	264	271	232	182	184	194
Finance	44	48	42	44	56	56	49	40	41	43
Human Resources	66	51	51	55	53	17	52	47	44	43
Information Technology	66	61	63	109	109	117	142	119	111	133
Internal Audit	16	15	15	15	20	20	20	17	17	17
Management and Budget	22	20	21	32	35	27	33	32	31	29
Materials Management	40	36	35	35	37	37	37	34	34	34
Other General Government	141	132	140		83	177	92	82	82	81
Recorder	71	70	70	80	84	84	85	63	63	63
Employee Health Initiatives	16	25	26	23	24	30	28	24	20	19
Treasurer	64	64	59	59	63	64	47	41	49	52
Public Safety										
Adult Probation	1,092	1,072	1,153	1,193	1,237	1,249	1,246	1,050	1065	1072
Clerk of Superior Court	689	684	710	743	772	776	768	679	680	674
Constables	30	30	30	30	31	31	32	30	35	35
County Attorney	917	915	990	992	1,037	1,033	1,023	977	887	918
Court System	1,846	1,849	1,965	2,053	2,190	2,269	2,259	2,167	2,176	2204
Emergency Management	15	14	15	15	15	15	14	14	13	14
Flood Control	226	224	227	208	209	196	189	185	190	192
Juvenile Probation	869	833	1,012	966	951	957	902	758	752	733
Medical Examiner	63	65	66	70	73	91	91	76	77	78
Planning & Development	125	125	159	190	214	205	177	102	104	111
Public Fiduciary	35	34	34	36	36	36	35	33	33	41
Sheriff	2,488	2,494	3,214	3,558	3,835	3,850	3,810	3,695	3,607	3588
Correctional Health	265	262	381	348	368	471	456	404	453	463
Highways and Streets										
Transportation	478	479	479	477	484	515	513	522	510	490
Health, Welfare and Sanitation										
Air Quality	N/A	N/A	N/A	131	164	165	257	205	180	143
Animal Control	140	141	144	149	158	156	167	168	168	169
Environmental Services	274	282	303	197	205	307	271	265	276	284
Human Services	369	368	461	463	471	461	435	342	397	385
Other Health, Welfare and Sanitation	108	40	40	41	50	7	7	9	9	12
Public Health	535	542	557	575	587	556	533	508	577	614
Solid Waste	14	13	12	13	18	23	29	31	31	29
Culture and Recreation										
Library District	136	136	147	150	150	161	161	168	172	171
Parks and Recreation	104	104	86	88	90	92	90	85	85	86
Stadium District	4	4	5	5	5	5	5	3	5	5
Education										
Superintendent of Schools	30	33	32	33	33	40	37	35	47	60
	12,107	11,976	13,509	13,999	14,726	15,091	14,835	13,647	13,665	13,747

Source: County Management and Budget Department

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

Function/Program	Fiscal Year 2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
General Government										
County Assessor										
Number of parcels assessed	1,259,703	1,305,716	1,361,695	1,339,473	1,494,585	1,533,026	1,543,998	1,543,998	1,546,229	1,546,690
Elections										
Registered voters	1,290,457	1,552,421	1,573,606	1,475,218	1,529,223	1,588,186	1,834,377	1,820,851	1,919,175	1,868,255
Number voting (1)	723,867	1,211,963	1,211,963	899,484	899,484	1,380,571	1,380,571	1,380,571	1,004,125	1,004,125
Public Safety										
Adult Probation										
Probationers (including absconders)	30,216	32,001	28,631	30,631	31,405	30,617	30,666	31,160	31,093	30,660
Community service hours	853,041	769,314	891,897	813,931(2)	680,989	517,816	586,723	407,628	327,894	299,018
Collections	$23,772,376	$25,349,639	$28,417,533	$32,078,615	$31,078,450	$29,590,772	$28,690,912	$26,396,659	$28,899,021	28,442,000
County Attorney										
Adult felony filings	30,459	34,052	34,480	39,654	38,694	N/A (3)	N/A (3)	N/A (3)	N/A (3)	N/A (3)
Juvenile filings	8,651	9,537	9,557	13,752	14,401	N/A (3)	N/A (3)	N/A (3)	N/A (3)	N/A (3)
Flood Control District										
Linear miles of watercourses delineated	441	1302	N/A (3)	260	282	342	204	60	22	10
Presentation, consultation requests completed	220	495	26	39	30	965	160	121	153	209
Square miles of watershed studies completed	10	782	1,238	1,994	503	631	411	619	324	1,221
Drainage complaint investigations conducted <30 days	269	140	N/A (3)	149	140	141	319	155	73	57
Justice Courts										
Annual new filings	355,170	348,040	375,944	379,498(2)	412,558	435,744	725,654(6)	827,383	454,932	353,588
Total non-jury trials commenced	22,777	41,238	34,615	17,630	4,079	5,467	3,626	2,511	2,713	2,918
Total jury trials commenced	71	70	49	218(2)	495	754	120	110	108	60
Juvenile Probation										
Population under 18 yrs old	878,683	896,257	914,182	932,466	951,049	1,110,894	1,133,112	1,155,774	1,007,861	1,026,014
Juveniles brought to detention	10,119	9,916	9,782	10,029	10,491	10,444	10,327	9,707	8,639	8,352
Average detention length (days)	15	17	19	19	17	14	13	13	14	3
Superior Court										
Annual Case Filings	145,299(5)	155,460(5)	154,996(5)	157,956(5)	162,856	177,892	190,330	192,303	222,137	203,670
Public Health										
Certified copies of birth or death certificates	217,686	257,249	286,124	311,980	324,777	354,316	374,678	365,671	292,162	
Number of immunizations	211,455	232,431	222,100	308,493	235,573	279,778	275,724	229,251	157,894	270,648
Cases of communicable diseases investigated	3,794	3,914	3,121	2,867	3,031	8,795	9,671	11,728	10,853	138,596
Culture and Recreation										
Library District										
Number of items circulated	N/A (4)	3,768,536	3,716,554	4,271,158	4,531,500	5,911,180	7,179,520	7,481,836	7,507,016	7,792,398
Number of library cards issued	N/A (4)	290,492	58,118	57,732	52,652	64,648	62,973	57,757	48,410	46,374
Number of print, media and electronic items	N/A (4)	578,879	887,682	986,390	736,061	826,458	828,188	790,723	719,534	639,131
Education										
Superintendent of Schools										
School districts in Maricopa County	58	58	57	58	58	58	58	58	58	58
Home Schooled students	8,832	10,255	11,592	8,249	9,517	9,790	9,737	10,017	9,874	9,804
Private School students	19,200	21,724	25,793	27,585	27,606	29,283	19,213	20,215	18,098	16,958

(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 Ten Fiscal Years

Function/Program	Fiscal Year 2002-03	2003-04	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
General Government										
Facilities Management										
Number of buildings owned by Facilities(1)	N/A	N/A	353	353	26	26	27	34	25	25
Number of buildings maintained by Facilities	N/A	N/A	177	177	177	175	167	160	178	194
Public Safety										
Flood Control District										
Operating alert stations	118	118	297	310	318	324	333	338	339	347
Justice Courts	23	23	23	23	23	23	25	25	25	25
Juvenile Courts	2	2	2	2	2	2	2	2	2	2
Sheriff										
Inmate beds available (incl. portable)	8,873	9,570	10,062	10,062	9,562	9,562	11,509	11,509	11,509	11,509
Number of jail facilities	4	6	6	6	6	6	6	6	6	6
Highways and Streets										
Transportation										
Miles of Road	5,586	5,569	5,555	5,557	5,205	5,420	5,232	5,284	5,267	5,244
Miles of road with paved surfaces	4,421	4,452	4,503	4,514	4,255	4,491	4,334	4,397	4,448	4,429
Number of major bridges	27	28	28	27	27	23	22	22	21	20
Number of total bridges	265	283	299	290	293	286	276	278	278	273
Health, Welfare and Sanitation										
Animal Care and Control										
Number of animal shelters	3	3	3	3	3	2	2	2	2	2
Public Health										
Number of public health facilities	2	2	2	2	2	2	2	2	2	2
Number of WIC facilities	2	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	6
Culture and Recreation										
Library District										
Number of facilities owned	2	2	2	3	2	2	2	2	3	3
Facilities operated	11	10	10	10	13	13	15	14	14	14
Bookmobiles	2	2	2	1	1	1	0	0	0	0
Parks and Recreation										
Regional county parks	9	9	9	9	9	9	9	9	9	9
County managed golf courses	3	3	3	3	3	3	3	3	3	3
Total acres managed	119,307	119,239	119,261	118,754	119,185	119,257	119,257	119,257	119,257	119,257
Conservation areas	1	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

(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.

Source: Various County Agencies.

Note: Indicators for Education are not available.

MARICOPA COUNTY

1871

ARIZONA

www.maricopa.gov

A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Single Audit

Maricopa County

Year Ended June 30, 2012

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, 2012

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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*

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
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, 2012, 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 $648,813 in federal awards that are not included in the County's Schedule of Expenditures of Federal Awards for the year ended June 30, 2012. Our audit, described below, did not include the operations of the Maricopa County Accommodation Schools because the Accommodation Schools 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.

As described in item 12-109 in the accompanying Schedule of Findings and Questioned Costs, the County did not comply with requirements regarding reporting that are applicable to its Section 8 Housing Choice Vouchers program. Compliance with such requirements is necessary, in our opinion, based on our audit and the report of the other auditors, for the County to comply with the requirements applicable to that program.

In our opinion, based on our audit and the report of the other auditors, except for the noncompliance described in the preceding paragraph, 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, 2012. The results of our auditing procedures and the report of the other auditors also disclosed 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 12-101, 12-102, 12-103, 12-104, 12-106, 12-108, and 12-110.

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 12-101, 12-102, 12-103, 12-106, 12-107, 12-108, and 12-109 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 12-104, 12-105, and 12-110 to be significant deficiencies.

Schedule of Expenditures of Federal Awards

We have audited the financial statements of the governmental activities, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2012, and have issued our report thereon dated December 21, 2012, that contained an unqualified opinion on those financial statements. Our report was modified to include a reference to our reliance on other auditors. Our audit was conducted 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 is the responsibility of the County's management and was derived from and relates directly to the underlying accounting and other records used to prepare the basic financial statements. The information has been subjected to the auditing procedures applied in the audit of the basic financial statements and certain additional procedures, including comparing and reconciling such information directly to the underlying accounting and other records used to prepare the basic financial statements or to the basic financial statements themselves, and other additional procedures in accordance with U.S. generally accepted auditing standards by us and the other auditors. In our opinion, based on our audit, the procedures performed as described previously, and the report of the other auditors, the Schedule of Expenditures of Federal Awards is fairly stated in all material respects in relation to the basic financial statements as a whole.

Maricopa County's responses to the findings identified in our audit are presented on pages 27 through 30. 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 28, 2013

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Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
U.S. Department of Agriculture			
Child Nutrition Cluster:			
School Breakfast Program, passed through the Arizona Department of Education	10.553	ED09-0001	$ 156,558
National School Lunch Program, passed through the Arizona Department of Education	10.555	ED09-0001	238,910
Total Child Nutrition Cluster			395,468
Special Supplemental Nutrition Program for Women, Infants, and Children, passed through the Arizona Department of Health Services	10.557	ADHS11-005228, HG150102, ADHS11-006673, HG050297	10,884,934
Child and Adult Care Food Program, passed through the Arizona Department of Education	10.558	KR02-1170-ALS	277,190
State Administrative Matching Grants for the Supplemental Nutrition Assistance Program, passed through the Arizona Department of Health Services	10.561	HI050071	313,475
Schools and Roads—Grants to States, passed through the Arizona State Treasurer	10.665	None	488,307
Cooperative Law Enforcement Agreement	10.11-LE-11031200-002		41,353
Cooperative Law Enforcement Agreement	10.11-LE-11031200-005		100,056
White Tanks No. 4 FRS Rehabilitation Project	10.68-9457-10-491		3,553,441
Total U.S. Department of Agriculture			16,054,224
U.S. Department of Commerce			
ARRA—Broadband Technology Opportunities Program (BTOP), passed through the Arizona State Library, Archives and Public Records	11.557	AZJAC-GIK-11-1-JHH-08	56,443
U.S. Department of Housing and Urban Development			
Community Development Block Grants/Entitlement Grants	14.218		1,723,754
Emergency Solutions Grants Program	14.231		94,344
HOME Investment Partnerships Program	14.239		4,170,863
ARRA—Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257		259,893
Public and Indian Housing	14.850		3,055,163
Resident Opportunity and Supportive Services—Service Coordinators	14.870		64,278
Section 8 Housing Choice Vouchers	14.871		14,638,175
Public Housing Capital Fund	14.872		1,004,007
Public Housing Family Self-Sufficiency under Resident Opportunity and Supportive Services	14.877		16,805
Lead-Based Paint Hazard Control in Privately-Owned Housing, passed through the City of Phoenix	14.900	125739, 133523	28,009

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
ARRA—Lead-Based Paint Hazard Control in Privately-Owned Housing, passed through the City of Phoenix	14.900	126719	$ 94,715
Total Lead-Based Paint Hazard Control in Privately-Owned Housing			122,724
Total U.S. Department of Housing and Urban Development			25,150,006
U.S. Department of the Interior			
Payments in Lieu of Taxes	15.226		2,802,089
Distribution of Receipts to State and Local Governments, passed through the Arizona State Treasurer	15.227	None	7,162
National Fire Plan—Rural Fire Assistance	15.242		19,402
U.S. Geological Survey-Research and Data Collection	15.808		20,000
Total U.S. Department of the Interior			2,848,653
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-10-1273-05, JB-CSG-11-1273-03, JB-CSG-12-2366-03	213,318
Juvenile Justice and Delinquency Prevention—Allocation to States, passed through the Arizona Governor's Office for Children, Youth and Families	16.540	J2-CSG-10-0181-05Y2, J2-CSG-10-0181-00, J2-GRA-11-1273-01,	68,131
National Criminal History Improvement Program (NCHIP), passed through the Arizona Criminal Justice Commission	16.554	NCP11-12-006	69,375
National Institute of Justice Research, Evaluation, and Development Project Grants, passed through the Arizona Criminal Justice Commission	16.560	IDM-10-001, IDM-11-001	27,412
Crime Victim Assistance, passed through the Arizona Department of Public Safety	16.575	2011-VA-GX-0019	101,654
Crime Victim Compensation, passed through the Arizona Criminal Justice Commission	16.576	VC-11-056, VC-12-056	893,096
Drug Court Discretionary Grant Program	16.585		96,609
Residential Substance Abuse Treatment for State Prisoners, passed through the Arizona Criminal Justice Commission	16.593	RSAT-11-003, RSAT-12-003	55,496
Bulletproof Vest Partnership Program	16.607		45,754
Project Safe Neighborhoods, passed through the Arizona Criminal Justice Commission	16.609	PSN-12-007	24,010
Public Safety Partnership and Community Policing Grants	16.710		170,685
Juvenile Mentoring Program	16.726		59,466
Enforcing Underage Drinking Laws Program, passed through the Arizona Governor's Office of Highway Safety	16.727	2011-DOJ-002, 2012-DOJ-008	41,787
JAG Program Cluster:			
Edward Byrne Memorial Justice Assistance Grant Program	16.738		1,942,595

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Edward Byrne Memorial Justice Assistance Grant Program, passed through the Arizona Criminal Justice Commission	16.738	CRI11-12-003, CRI11-12-004, DC-12-021, DC-12-033	$ 2,471,659
Edward Byrne Memorial Justice Assistance Grant Program, passed through the Arizona Supreme Court	16.738	DC-12-011	538,087
Total Edward Byrne Memorial Justice Assistance Grant Program			4,952,341
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804		388,220
Total JAG Program Cluster			5,340,561
Paul Coverdell Forensic Sciences Improvement Grant Program	16.742		175,000
Paul Coverdell Forensic Sciences Improvement Grant Program, passed through the Arizona Criminal Justice Commission	16.742	CV-10-002, CV-11-003	15,100
Total Paul Coverdell Forensic Sciences Improvement Grant Program			190,100
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745		57,229
Southwest Border Prosecution Initiative Program	16.755		344,868
ARRA—Recovery Act—Edward Byrne Memorial Competitive Grant Program	16.808		548,054
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		111,267
Financial Crimes/Mortgage Fraud Task Force	16.290-PX-C81654		14,969
Joint Terrorism Task Force	16.66F-PX-A54566-S/LMOU		15,452
Desert Hawk Violent Crime Task Force	16.88A-PX-46088		45,056
Federal Equitable Sharing Agreement	16.AZ0070000		1,564
Federal Equitable Sharing Agreement	16.AZ007013A		120,000
Organized Crime Drug Enforcement Task Forces	16.SWAZP0519		157,616
Organized Crime Drug Enforcement Task Forces	16.SWAZP0560		650,773
DEA Task Force	16.unknown		28,442
Total U.S. Department of Justice			9,492,744
U.S. Department of Labor			
Employment Service/Wagner-Peyser Funded Activities, passed through the Governor's Office of Education Innovation	17.207	WP-GRA-12-2152-03	10,089
Workforce Investment Act (WIA) Cluster:			
WIA Adult Program, passed through the Arizona Department of Economic Security	17.258	DE101047001, DE111009001	5,601,347
WIA Youth Activities, passed through the Arizona Department of Economic Security	17.259	DE111009001	2,796,538

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
WIA Dislocated Workers, passed through the Arizona Department of Economic Security	17.260	DE091201001, DE101047001	$ 6,906
WIA Dislocated Worker Formula Grants, passed through the Arizona Department of Economic Security	17.278	DE111009001	4,840,885
Total WIA Cluster			13,245,676
ARRA—Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors, passed through the Arizona Department of Economic Security	17.275	DE101183001	1,940,888
Total U.S. Department of Labor			15,196,653
U.S. Department of Transportation			
Highway Planning and Construction	20.205		443,484
Highway Planning and Construction, passed through the Maricopa Association of Governments	20.205	90-072, 412, CM MMA-0(213), CM MMA-0(227), CM MMA-0(228), STP MMA-0(001), STP MMA-0(034), STP MMA-0(236), STP QCR-0(001)	13,363,335
Highway Planning and Construction, passed through the Arizona Department of Transportation	20.205	CM-MMA-0(206), CM-MMA-0(212), CM-MMA-0(215), JPA 10-194, TEA-BR MMA-0(202)	2,815,664
Total Highway Planning and Construction			16,622,483
Highway Safety Cluster:			
State and Community Highway Safety, passed through the Arizona Governor's Office of Highway Safety	20.600	2011-AL-058, 2011-AL-060, 2011-PT-052, 2011-AI-010, 2011-OP-036, 2012-AI-004, 2012-AL-055, 2012-PT-044, 2012-OP-029	103,893
Alcohol Impaired Driving Countermeasures Incentive Grants I, passed through the Arizona Governor's Office of Highway Safety	20.601	2011-410-011, 2011-410-021, 2012-410-014, 2012-410-022	153,261
Total Highway Safety Cluster			257,154
Interagency Hazardous Materials Public Sector Training and Planning Grants, passed through the Arizona Emergency Response Commission	20.703	HM-HMP-0232-11-01-00	1,487
Total U.S. Department of Transportation			16,881,124

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Institute of Museum and Library Services			
Grants to States, passed through the Arizona State Library, Archives and Public Records	45.310	None	$ 25,000
U.S. Environmental Protection Agency			
Air Pollution Control Program Support	66.001		884,028
Surveys, Studies, Research, Investigations, Demonstrations, and Special Purpose Activities Relating to the Clean Air Act	66.034		111,528
Total U.S. Environmental Protection Agency			995,556
U.S. Department of Energy			
Weatherization Assistance for Low-Income Persons, passed through the Governor's Office of Energy Policy	81.042	EW-ESA-12-2182-03	181,286
ARRA—Weatherization Assistance for Low-Income Persons, passed through the Governor's Office of Energy Policy	81.042	C037-09-03	4,159,481
Total Weatherization Assistance for Low-Income Persons			4,340,767
U.S. Department of Education			
Adult Education—Basic Grants to States, passed through the Arizona Department of Education	84.002	11FAEABE-170694-01A, 11FAEAEF-170694-02A, 12FAEABE-270694-01A, 12FAEAEF-270694-02A	263,181
Title I, Part A Cluster:			
Title I Grants to Local Educational Agencies, passed through the Arizona Department of Education	84.010	11FAADEL-170696-02A, 12FTIDEL-270696-02A	173,822
ARRA—Title I Grants to Local Educational Agencies, Recovery Act, passed through the Arizona Department of Education	84.389	11FAALDR-170696-05A	74,845
Total Title I, Part A Cluster			248,667
Special Education—Grants to States, passed through the Arizona Department of Education	84.027	11FESSCG-170692-02A, 12FESSCG-270692-01A, 12FESCBG-270692-02A	139,993
Educational Technology State Grants, passed through Pima County	84.318	11FETSTP-160950-02A, 12FETSTP-260950-01A	98,331
English Language Acquisition State Grants, passed through the Arizona Department of Education	84.365	11FACENG-170696-03A, 12FELENG-270696-03A	161,968
Improving Teacher Quality State Grants, passed through the Arizona Department of Education	84.367	11FAAAZE-170696-01A, 12FAAPD3-270696-01A	108,077

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Teacher Incentive Fund	84.374		$ 4,094,262
ARRA—State Fiscal Stabilization Fund (SFSF)—Race-to-the-Top Incentive Grants, passed through the Arizona Department of Education	84.395	13-03-EDSG	50,753
ARRA—State Fiscal Stabilization Fund (SFSF)—Government Services, Recovery Act, passed through the Arizona Governor's Office of Economic Recovery	84.397	GOEI-GRA-11-1273-02, OER-11-IGA-GS-153	322,945
Total U.S. Department of Education			5,488,177
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	2012-32-MCH	491,780
Public Health Emergency Preparedness, passed through the Arizona Department of Health Services	93.069	ADHS12-007891, HG754199	4,237,660
Project Grants and Cooperative Agreements for Tuberculosis Control Programs, passed through the Arizona Department of Health Services	93.116	HG852310	298,425
Consolidated Health Centers (Health Care for the Homeless)	93.224		2,643,452
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243		380,498
Immunization Cluster:			
Immunization Cooperative Agreements, passed through the Arizona Department of Health Services	93.268	HG352193, HG854288	2,326,683
ARRA—Immunization, passed through the Arizona Department of Health Services	93.712	HG854288	92,895
Total Immunization Cluster			2,419,578
Drug Abuse and Addiction Research Programs, passed through Arizona State University	93.279	11-447, 12-816	14,725
The Affordable Care Act: Centers for Disease Control and Prevention—Investigations and Technical Assistance, passed through the Arizona Department of Health Services	93.283	ADHS11-007632, ADHS12-0130061	113,081
Teenage Pregnancy Prevention Program	93.297		1,092,737
PPHF 2012 National Public Health Improvement Initiative	93.507		257,192
The Affordable Care Act: Building Epidemiology, Laboratory, and Health Information Systems Capacity in the Epidemiology and Laboratory Capacity for Infectious Disease (ELC) and Emerging Infections Program (EIP) Cooperative Agreements; PPHF, passed through the Arizona Department of Health Services	93.521	ADHS12-012315	25,906
Temporary Assistance for Needy Families, passed through the Arizona Department of Economic Security	93.558	DE111071001	442,364

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Child Support Enforcement, passed through the Arizona Department of Economic Security	93.563	DE111171001, G1104AZ4004	$ 1,826,768
Low-Income Home Energy Assistance, passed through the Arizona Department of Economic Security	93.568	DE111071001	4,001,193
Low-Income Home Energy Assistance, passed through the Governor's Office of Energy Policy	93.568	LW-ESA-12-2182-03	1,115,812
Total Low-Income Home Energy Assistance			5,117,005
Community Services Block Grant, passed through the Arizona Department of Economic Security	93.569	DE111071001	953,226
Refugee and Entrant Assistance—Discretionary Grants, passed through the Arizona Department of Economic Security	93.576	DE101038001	1,567,610
Grants to States for Access and Visitation Programs, passed through the Arizona Department of Economic Security	93.597	G1101AZSAVP	58,993
Head Start Cluster:			
Head Start	93.600		22,079,405
ARRA—Head Start	93.708		251,640
ARRA—Early Head Start	93.709		483,843
Total Head Start Cluster			22,814,888
Voting Access for Individuals with Disabilities—Grants to States, passed through the Arizona Secretary of State	93.617	HHS-2006-ACF-ADD-VOTE-0135	85,196
Social Services Block Grant, passed through Area Agency on Aging	93.667	2012-32-MCH	231,426
Social Services Block Grant, passed through the Arizona Department of Economic Security	93.667	DE111071001	326,566
Total Social Services Block Grant			557,992
ARRA—Grants to Health Center Programs	93.703		100,514
HIV Emergency Relief Project Grants	93.914		8,123,328
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs, passed through the Arizona Department of Health Services	93.919	HG761266	595,963
Healthy Start Initiative	93.926		371,517
Special Projects of National Significance	93.928		27,045
HIV Prevention Activities—Health Department Based, passed through the Arizona Department of Health Services	93.940	ADHS12-016584, HG652198	449,157
Epidemiologic Research Studies of Acquired Immunodeficiency Syndrome (AIDS) and Human Immunodeficiency Virus (HIV) Infection in Selected Population Groups, passed through the Arizona Department of Health Services	93.943	ADHS12-016584, HG652198	225,452
Human Immunodeficiency Virus (HIV)/Acquired Immunodeficiency Virus Syndrome (AIDS) Surveillance, passed through the Arizona Department of Health Services	93.944	ADHS12-016584, HG652198	97,060

(Continued)

See accompanying notes to schedule.

Maricopa County
Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012
(Continued)

Federal Grantor/Program Title/ Pass-Through Grantor	CFDA Number	Pass-Through Grantor's Number	Expenditures
Preventive Health Services—Sexually Transmitted Diseases Control Grants, passed through the Arizona Department of Health Services	93.977	HG052195, HG854321, HG854317	$ 460,472
Preventive Health and Health Services Block Grant, passed through the Arizona Department of Health Services	93.991	HG854371	43,794
Maternal and Child Health Services Block Grant to the States, passed through the Arizona Department of Health Services	93.994	ADHS12-010921, HG861344, HP961245, HG161084	622,833
Total U.S. Department of Health and Human Services			56,516,211
Executive Office of the President of the United States			
High Intensity Drug Trafficking Areas Program	95.001		692,012
U.S. Department of Homeland Security			
Emergency Management Performance Grants, passed through the Arizona Department of Emergency and Military Affairs	97.042	EMW-2012-EP-APP-00003, EMW-2011-EP-APP-00006	492,565
Cooperating Technical Partners	97.045		309,309
Homeland Security Grant Program, passed through the Arizona Department of Homeland Security	97.067	555208-02, 555208-07, 555811-01, 777201-01, 777201-03, 777201-04, 777208-03, 777208-06, 777208-07, 777812-01, 777812-02, 777813-01, 777813-02, 777813-03, 777813-04, 888200-01, 888200-03, 888206-01, 888206-02, 888813-01, 888814-01, 888814-02, 888814-03	1,494,643
Homeland Security Biowatch Program	97.091		763,385
Total U.S. Department of Homeland Security			3,059,902
Total Expenditures of Federal Awards			$156,797,472

See accompanying notes to schedule.

Maricopa County
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

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 $4,326 for the School Breakfast Program (10.553), $6,489 for the National School Lunch Program (10.555), $56,443 for the ARRA-Broadband Technology Opportunities Program (BTOP) (11.557), and $5,608 for the HIV Prevention Activities—Health Department Based Program (93.940) 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 2012 *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 federal agency identifier, a period, 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	$1,189,051
Emergency Solutions Grants Program	14.231	76,378
HOME Investment Partnerships Program	14.239	3,946,108
ARRA—Homelessness Prevention and Rapid Re-Housing Program (Recovery Act Funded)	14.257	258,713
National Fire Plan—Rural Fire Assistance	15.242	19,402
Drug Court Discretionary Grant Program	16.585	728
Public Safety Partnership and Community Policing Grants	16.710	170,685
Edward Byrne Memorial Justice Assistance Grant Program	16.738	1,574,778

Maricopa County
Notes to Schedule of Expenditures of Federal Awards
Year Ended June 30, 2012

Program Title	CFDA Number	Amount
Criminal and Juvenile Justice and Mental Health Collaboration Program	16.745	$ 13,939
ARRA—Recovery Act—Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government	16.804	11,621
WIA Adult Program	17.258	194,975
WIA Youth Activities	17.259	2,480,717
ARRA—Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors	17.275	970,960
Highway Planning and Construction	20.205	393,458
ARRA—Weatherization Assistance for Low-Income Persons	81.042	3,887,242
Consolidated Health Centers (Health Care for the Homeless)	93.224	125,869
Substance Abuse and Mental Health Services—Projects of Regional and National Significance	93.243	16,228
Immunization Cooperative Agreements	93.268	139,135
Teenage Pregnancy Prevention Program	92.297	110,670
Temporary Assistance for Needy Families	93.558	433,164
Low-Income Home Energy Assistance	93.568	1,195,662
Community Services Block Grant	93.569	375,138
Head Start	93.600	7,965,077
Social Services Block Grant	93.667	326,566
ARRA—Head Start	93.708	61,967
ARRA—Early Head Start	93.709	112,503
HIV Emergency Relief Project Grants	93.914	5,361,111
Cooperative Agreements for State-Based Comprehensive Breast and Cervical Cancer Early Detection Programs	93.919	363,801
Maternal and Child Health Services Block Grant to the States	93.994	122,787
Homeland Security Grant Program	97.067	206,128
Total awards to subrecipients		$32,104,561

Maricopa County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

Summary of Auditors' Results

Financial Statements

Type of auditors' report issued:	Unqualified	
	Yes	**No**
Internal control over financial reporting:		
Material weakness identified?	X	
Significant deficiency 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 Section 8 Housing Choice Vouchers program which was 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
10.68-9457-10-491	White Tanks No. 4 FRS Rehabilitation Project
14.218	Community Development Block Grants/Entitlement Grants
14.239	HOME Investment Partnerships Program
14.850	Public and Indian Housing
14.871	Section 8 Housing Choice Vouchers
14.872	Public Housing Capital Fund
16.738, 16.804	JAG Program Cluster
17.275	ARRA—Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors

Maricopa County
Schedule of Findings and Questioned Costs
Year Ended June 30, 2012

CFDA Number	Name of Federal Program or Cluster
81.042	ARRA—Weatherization Assistance for Low-Income Persons
84.374	Teacher Incentive Fund
93.224	Consolidated Health Centers (Health Care for the Homeless)
93.568	Low-Income Home Energy Assistance
93.600, 93.708, 93.709	Head Start Cluster

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	___

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

12-101
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, 2010 through September 30, 2013/HG050297
March 1, 2011 through February 28, 2014/HG150102
October 1, 2011 through September 30, 2012/ADHS11-006673
October 1, 2011 through September 30, 2012/ ADHS11-005228
CFDA No.: 93.224 **Consolidated Health Centers (Health Care for the Homeless)**
U.S. Department of Health and Human Services
Award Period/Award Numbers: November 1, 2010 through October 31, 2012/H80CS00044
Allowable Costs/Cost Principles
Questioned Cost: Unknown

Criteria: Charges included in the cost pools used to calculate the indirect cost reimbursement rate should be for allowable costs in accordance with the requirements of 2 Code of Federal Regulations (CFR), §225, Appendix B.

Condition and context: The County's Department of Public Health (Department) received approximately $1.6 million for WIC and $300 thousand for Health Care for the Homeless in federal monies based on the Department's indirect cost rate proposal (ICRP). The Department relied on transaction information included in the County's financial system and the Department's Central Service Cost Allocation (CSCA) to calculate the indirect cost rate. For 3 of 63 indirect cost pool expenditures tested, auditors noted the County included costs that were not incurred for a common purpose. Specifically, there was no payroll documentation signed by the County's Office of Enterprise Technology (OET) employees to support the allocation of their payroll charges. Auditors performed additional OET payroll test work, and for one of the five transactions tested, there was no supporting documentation. Auditors estimated approximately $20,000 of payroll costs was not supported by payroll documentation and was incorrectly included in the indirect cost allocation. In addition, while analyzing the ICRP, auditors noted that the County double-counted $516,075 in expenditures and excluded $451,618 in allowable expenditures.

Effect: The Department's indirect cost reimbursement rate was not properly calculated and could have resulted in an overpayment of federal monies. 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 has the potential to affect other federal programs the County administered.

Cause: The County overlooked costs not incurred for a common purpose that should have been charged directly to a federal program. In addition, because of personnel turnover, supporting payroll records were not retained by OET. Finally, the County's review and approval of the ICRP and CSCA did not identify that expenditures were included twice.

Recommendation: To ensure that indirect costs used to calculate the County's indirect cost rate and departmental indirect cost rates are allowable and properly supported, the County should modify its existing procedures. The County should review its plans to ensure that only indirect costs are included within the plans. In addition, the Department should ensure that payroll costs for employees who do not work solely for one program are supported by a personnel activity report or equivalent documentation as defined in 2 CFR, Part 225, Appendix B, 8(h). These records should be retained according to the County's record retention policy. Further, the County should exclude duplicated costs within the plans.

12-102
CFDA No.: 14.218 **Community Development Block Grants/Entitlement Grants**
U.S. Department of Housing and Urban Development
Award Period/Award Numbers: March 19, 2009 through March 19, 2013/B-08-UN-04-0501
July 1, 2009 through indefinite/B-09-UC-04-0501
July 1, 2010 through indefinite/B-10-UC-04-0501
March 9, 2011 through March 9, 2014/B-11-UN-04-0501
July 1, 2011 through indefinite/B-11-UC-04-0501
CFDA No.: 14.239 **HOME Investment Partnerships Program**
U.S. Department of Housing and Urban Development
Award Period/Award Numbers: July 1, 2007 through indefinite/M-07-DC-04-0227
August 6, 2008 through indefinite/M-08-DC-04-0227
August 31, 2009 through indefinite/M-09-DC-04-0227
July 1, 2010 through indefinite/M-10-DC-04-0227
July 1, 2011 through indefinite/M-11-DC-04-0227
Activities Allowed or Unallowed and Allowable Costs/Cost Principles
Questioned Cost: $2,991

Criteria: 2 CFR §225, Appendix A(C)(1)(b), states that costs must be allocable to federal awards. Further, employees who work on more than one grant should allocate and identify specifically the time devoted to each federal award. In accordance with 24 CFR §92.214, HOME Investment Partnerships Program (HOME) monies may not be used to administer other federal programs. However, Community Development Block Grants/Entitlement Grants (CDBG), monies can be used for HOME-funded activities in accordance with 24 CFR §570.206.

Condition and context: The County did not allocate employees' hours worked to the HOME and CDBG programs accurately. Auditors noted that the County set up HOME and CDBG employees in its payroll system so that 50 percent of their hours would be charged to each program. Employees were also using time sheets to charge actual hours worked. However, because of the allocation set up in the payroll system, employees time was not charged to the programs based on actual hours worked. Specifically, auditors noted for 1 of 6 CDBG payroll transactions tested and 6 of 13 HOME payroll transactions tested, the employees' hours were incorrectly allocated between the two programs.

Effect: The payroll costs for the HOME and CDBG programs were incorrectly charged to the federal programs. For the payroll items tested, auditors estimated that $2,991 was charged incorrectly to the HOME program for CDBG payroll expenditures and estimated total questioned costs were over $10,000. HOME payroll expenditures are allowable under the CDBG program, and therefore, there was no potential questioned cost related to the errors for the CDBG program. It was not practical to extend our auditing procedures sufficiently to determine whether any additional questioned costs resulted from this finding. In addition, this error has the potential to affect other major programs the County administered.

Cause: The CDBG and HOME program administrators were unaware that the payroll expenditures were allocated automatically by the payroll system instead of using the completed time sheets.

Recommendation: The County should remove the percentage allocation in the payroll system for employees who work on more than one federal award and allocate payroll expenditures based on the hours worked and certified on the employees' time sheets. In addition, the County should determine the effect of this error on the other federal programs it administered.

12-103
CFDA No.: 14.218 **Community Development Block Grants/Entitlement Grants**
U.S. Department of Housing and Urban Development
Award Period/Award Numbers: July 1, 2008 through indefinite/B-08-UC-04-0501
March 19, 2009 through March 19, 2013/B-08-UN-04-0501
June 4, 2009 through September 30, 2012/B-09-UY-04-0501
July 1, 2009 through indefinite/B-09-UC-04-0501
July 1, 2010 through indefinite/B-10-UC-04-0501
March 9, 2011 through March 9, 2014/B-11-UN-04-0501
July 1, 2011 through indefinite/B-11-UC-04-0501
CFDA No.: 14.239 **HOME Investment Partnerships Program**
U.S. Department of Housing and Urban Development
Award Period/Award Numbers: July 1, 2007 through indefinite/M-07-DC-04-0227
August 6, 2008 through indefinite/M-08-DC-04-0227
August 31, 2009 through indefinite/M-09-DC-04-0227
July 1, 2010 through indefinite/M-10-DC-04-0227
July 1, 2011 through indefinite/M-11-DC-04-0227
Reporting
Questioned Cost: None

Criteria: In accordance with 2 CFR §170, Appendix A, and the Federal Funding Accountability and Transparency Act (FFATA) of 2006, for grant awards beginning on October 1, 2010, or later, the County must report each subaward to a subrecipient that amounts to $25,000 or more, not including American Recovery and Reinvestment Act awards. Each subaward payment, along with additional subaward information, must be reported no later than the end of the month following the month in which the obligation was made.

Condition and context: The County's Human Services Department (Department) did not submit the required FFATA reports for the CDBG and HOME programs. Additionally, the County did not request or obtain permission from the Office of Management and Budget to deviate from this requirement and could not provide evidence that there was communication with the federal awarding agency to attempt a "good faith" effort to comply with this requirement.

Effect: The Department did not comply with FFATA requirements for reporting subawards to subrecipients.

Cause: The Department did not sufficiently understand the requirement in order to develop policies and procedures to ensure compliance with the FFATA reporting requirements.

Recommendation: To comply with FFATA requirements for reporting subawards to subrecipients, the Department should develop policies and procedures to ensure the required reports are accurately compiled, reviewed, and submitted in a timely manner.

12-104
CFDA No.: 14.218 **Community Development Block Grants/Entitlement Grants**
U.S. Department of Housing and Urban Development
Award Period/Award Numbers: March 19, 2009 through March 19, 2013/B-08-UN-04-0501
July 1, 2009 through indefinite/B-09-UC-04-0501
July 1, 2010 through indefinite/B-10-UC-04-0501
March 9, 2011 through March 9, 2014/B-11-UN-04-0501
July 1, 2011 through indefinite/B-11-UC-04-0501
Reporting
Questioned Cost: None

Criteria: In accordance with 24 CFR, §85.41, the County's Human Services Department (Department) should complete the SF-425, *Federal Financial Report* (FFR) no later than 30 days after the end of each quarter. This report should include the accurate cash balances for each quarter.

Condition and context: The Department did not have adequate policies and procedures in place to ensure that the FFRs were completed accurately and submitted within 30 days at the end of each quarter. Specifically, the Department submitted all four quarters of its Federal Financial Report for the period July 1, 2011 through June 30, 2012 on July 31, 2012. In addition, the County overstated cash receipts and cash on hand by approximately $400,000 in the Federal Financial Report for the quarter ended June 30, 2012.

Effect: The Department did not initially comply with the federal reporting requirements. The errors were subsequently corrected by Department and revised report was submitted in February 2013. Auditors did not note any questioned costs related to the errors.

Cause: The Department was understaffed and unable to complete the reports on time. In addition, when compiling the June 30, 2012 FFR the Department accidently included the quarter ended March 31, 2012 balances in the June 30, 2012 FFR.

Recommendation: The Department should establish policies and procedures to ensure all FFRs are submitted on time and in accordance with the Federal Financial Reporting instructions. In addition, FFRs should be reviewed to supporting records and any errors noted should be corrected, prior to submitting them to federal agencies.

12-105
CFDA No.: 17.275 **ARRA—Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors**
U.S. Department of Labor
Passed through the Arizona Department of Economic Security
Award Period/Award Numbers: January 29, 2010 through January 28, 2013/DE101183001
Reporting
Questioned Cost: None

Criteria: In accordance with its grant agreement with the Arizona Department of Economic Security, the County should include accrued expenditures in its monthly financial reimbursement report. The Department's pass-through entity relied on this report to help compile its financial reports submitted to the U.S. Department of Labor. Further, in accordance with 29 CFR §95.52, if the recipient's accounting records are not normally maintained on the accrual basis, the recipient should calculate accrued amounts using estimates based on an analysis of the documentation on hand.

Condition and context: The County's Human Services Department (Department) did not accurately report accrued expenditures correctly on the monthly financial reimbursed report. Specifically for four of four reports selected for test work, the Department misstated accrued expenditures. The accruals were cumulative and adjusted throughout the fiscal year; therefore, auditors performed additional test work and selected the June 2012 report and noted that the final accrued amount presented was materially correct.

Effect: The accrued amounts reported to its pass-through entity contained errors ranging from ($21,176) to $50,420. However, the drawdown amounts were correct, and therefore, there were no questioned costs. This finding has the potential to affect other federal programs the Department administered.

Cause: The Department's internal control procedures for reporting accrued expenditures were not properly designed. As a result, expenditure accruals were double-counted and were recorded for payments that had already been made.

Recommendation: The Department should develop procedures to ensure that expenditure accruals are not double-counted or recorded for payments that have already been made. Further, the monthly financial report should be reviewed by a supervisor to ensure that all accrued amounts are recorded accurately.

12-106
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 Governor's Office of Energy Policy
Award Period/Award Numbers: July 1, 2009 through March 31 2012/C037-09-03
July 1, 2011 through June 30, 2012/EW-ESA-12-2182-03
CFDA No.: 93.568 **Low-Income Home Energy Assistance Program**
U.S. Department of Health and Human Services
Passed through the Arizona Department of Economic Security and Governor's Office of Energy Policy
Award Period/Award Numbers: July 1, 2010 through June 30, 2015/DE111071-001
July 1, 2011 through June 30, 2012/LW-ESA-12-2182-03
Allowable Costs/Cost Principles
Questioned Cost: Unknown

Criteria: 2 CFR Part 225, Appendix B(h) requires when employees work on multiple activities or cost objectives that their salaries and wages should be charged to the various programs.

Condition and context: The County's Human Services Department (Department) was awarded several federal and nonfederal weatherization programs during the period July 1, 2011 through June 30, 2012. The Department did not follow its policies and procedures to ensure that employees who worked on the weatherization programs allocated their time to the specific programs. Specifically, auditors noted that 100 percent of payroll expenditures for four employees totaling $62,394 was charged to the Low-Income Home Energy Assistance Program (LIHEAP) grant number LW-ESA-12-2182-03 for the period February 6, 2012 through June 30, 2012, even though the employees worked on the Weatherization Assistance for Low-Income Persons program and other local weatherization programs. Payroll expenditures for these employees for the period July 1, 2011 through February 5, 2012, were charged to ARRA—Weatherization Assistance for Low-Income Persons program. Further, the Department was reimbursed for indirect costs for both programs based on a percentage of the programs total payroll costs.

Effect: The Department may have been incorrectly reimbursed for both payroll and indirect cost expenditures. However, it was not practical to extend our auditing procedures sufficiently to determine questioned costs, if any, that may have resulted from this finding.

Cause: The Department charged payroll expenditures to whichever program had available monies because the overall purposes of all weatherization programs were the same.

Recommendation: The Department should follow the County's policies and procedures and require its weatherization employees to allocate the hours they work among the various programs. Indirect costs should be based on actual payroll costs allocated to the program.

12-107
CFDA No.: 84.374 **Teacher Incentive Fund**
U.S. Department of Education
Award Period/Award Numbers: October 1, 2009 through September 30, 2013/S374A100025
Matching
Questioned Cost: None

Criteria: To comply with its grant agreement; the County is required to match $5,040,652 with nonfederal monies for the programs award period October 1, 2010 through September 30, 2013. Also, in accordance with 34 CFR §74.23(a)(1-5), the contributions must be verifiable from the grantee's records, and the basis for determining matching contributions from third parties must be documented and supported by the grantee. Additionally, the grantee should monitor the nonfederal match throughout the grant award to ensure the amounts are budgeted properly and that it is on track to meet its required match. Actual expenditures or outlays must be compared with budgeted amounts for each grant to comply with 34 CFR 80.20(4).

Condition and context: The County's Maricopa Education Service Agency (Agency) did not adequately monitor its matching requirements for the federal program. The Agency relied on participating school districts to match federal expenditures; however, the Agency did not communicate to the districts that it planned to use the districts' leadership salaries to match expenditures. As a result, the County was unable to certify that the current reported amount of $3,181,056 was from allowable sources. Although the Agency is not required to meet its matching requirement of $5,040,652 until September 30, 2013, it appears the Agency may not be on track to meet its matching requirement.

Effect: Failure to properly support and monitor matching expenditures could result in noncompliance with the County's matching requirements by the end of the grant award.

Cause: The Agency did not realize that it had to document the basis used for determining third-party contribution matching amounts, maintain verifiable records, or monitor the matching requirement on a budgetary basis.

Recommendation: To help ensure that only allowable funding sources are used to match federal expenditures and that the program's matching requirement is met, the Agency should establish policies and procedures for monitoring its matching expenditures throughout the grant period. In addition, the County should maintain records to demonstrate the basis for determining third-party matching contributions and to support that the program is matched with allowable nonfederal sources.

12-108
CFDA No.: 84.374 **Teacher Incentive Fund**
U.S. Department of Education
Award Period/Award Numbers: October 1, 2009 through September 30, 2013/S374A100025
Cash Management

Questioned Cost: None

Criteria: In accordance with 34 CFR §80.20(b)(2-3), grantees must maintain records that adequately identify the sources and uses of federal awards. Additionally, effective controls and accountability must be maintained over federal monies to ensure that they are used solely for authorized purposes. Therefore, all cash reimbursement requests should be reviewed and approved for accuracy prior to submission.

Condition and context: The County's Maricopa Education Service Agency did not have policies and procedures to review and approve cash reimbursement requests and retain documentation supporting its requests. Specifically, auditors noted that for two of three cash reimbursement requests tested, the Agency did not maintain adequate records to support the request. Further, none of the cash reimbursement requests appeared to have been reviewed and approved prior to submission.

Effect: The Agency may have requested reimbursement for expenditures that had not yet occurred during the reporting period. Auditors performed an analysis of the cash reimbursement requests for the entire audit period and determined that the total program's expenditures exceeded the total amount reimbursed; and therefore, no question costs were noted.

Cause: The Agency was basing its reimbursement requests on a secondary accounting system and did not realize it should maintain appropriate records for and evidence a review and approval of its requests.

Recommendation: The Agency should establish internal controls and procedures over its cash management and reporting process. This should include retaining supporting documentation for cash reimbursement requests and having the supervisor review and approve the requests.

Other auditors' findings:

The other auditors who audited the federal programs administered by the Housing Authority of Maricopa County (HAMC) reported the following findings:

U.S. DEPARTMENT OF HOUSING AND URBAN DEVELOPMENT
12-109 Reporting
Housing Choice Vouchers – CFDA#14.871

Condition: The Housing Choice Voucher (HCV) Annual Contributions and Operating Statement (HUD-52681-B) submitted to HUD via VMS was materially different than the Authority's financial records.

Criteria: PHA's are required to submit monthly VMS reports on the same basis of accounting as the PHA prepares its annual financial submission to HUD.

Cause: Inadequate controls over the gathering of the financial data and monitoring of submitted data. Utilization of electronic spreadsheets to compile data from accounting software for VMS submission.

Effect: Program was funded based on the inaccurate data.

Recommendation: We recommend the Authority modify VMS procedures to provide adequate oversight of monthly submissions. We recommend the Authority utilize reports directly generated from the accounting software to prepare VMS submissions.

HAMC Response: HAMC concurs. HAMC has drafted procedures to provide consistent steps in processing monthly VMS submissions. Additionally, it has tested its enterprise financial and management system called HAB. The tests have proven the data in the system is accurate, and HAMC will begin using system generated reports to produce the VMS submission data.

12-110 Special Tests & Provisions – Cost Reasonableness
Public Housing – CFDA#14.850 **Questioned Costs $84,240**

Condition: The Authority's indirect cost charged to the Public Housing Projects did not adhere to the Safe Harbor rates established by HUD.

Criteria: HUD Asset Management Handbook 7475.1 requires PHA's to operate within the established limits for allocated overhead for the year ending June 30, 2012.

Cause: Total overhead costs are in excess of the amount that is allocable to Public Housing based on new regulations effective beginning on or after June 15, 2010, for the allocated cost method.

Effect: The Authority charged the Public Housing projects allocated overhead costs in excess of HUD established limits. The costs are considered ineligible programs costs.

Context: Cost reasonableness was calculated for each AMP based on Safe Harbor fees established by HUD. The result was that each AMP did not meet cost reasonableness. Six AMPs exceeded the ceiling rate for a total of $84,240, with the likely total of all ineligible costs totaling $216,958.

Recommendation: We recommend the Authority establish a plan to reduce indirect costs charged to Public Housing or increase managed unit portfolio, and increase unit occupancy rates to ensure compliance with HUD regulations. In addition, the Authority should consider adopting the Fee for Service Approach for the treatment of overhead costs, which includes establishing a Central Office Cost Center.

HAMC Response: HAMC concurs. HAMC adopted a Fee for Service approach and established a Central Office Cost Center effective 7/1/2012 and anticipates we are now in compliance. HAMC will monitor to ensure operations are efficient.

Maricopa County
Department of Finance

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Chief Financial Officer
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March 25, 2013

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 federal award finding included in the current year's Schedule of Findings and Questioned Costs.

Sincerely,

Shelby L. Scharbach
Assistant County Manager — Chief Financial Officer

Maricopa County
Corrective Action Plan
Year Ended June 30, 2012

Federal Award Findings and Questioned Costs

12-101
CFDA No.: 10.557 Special Supplemental Nutrition Program for Women, Infants, and Children (WIC)
93.224 Consolidated Health Centers (Health Care for the Homeless)
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, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Department of Public Health is correcting the duplicate expenditures for fiscal year 2013 by reversing the Office of Enterprise Technology (OET) charges to the indirect cost pool retroactive to July 1, 2012 and going forward for the remainder of the fiscal year. Effective for the fiscal year 2014 budget, the OET LAN support costs have been netted out of the department's Central Service Cost Allocation (CSCA) amount to calculate the indirect rate. The Department of Public Health will reallocate the OET charges to the department's indirect cost pool. Some of the errors noted had no effect on the indirect rate and other errors had a very minimal effect on the indirect rate. In addition, the Department of Public Health will emphasize to OET the importance of retaining all applicable labor tracking documents for the personnel activity report.

12-102
CFDA No.: 14.218 Community Development Block Grants/Entitlements Grants
14.239 HOME Investment Partnerships Program
Department: Maricopa County Human Services Department
Contact person(s): Cal Davidson, Financial Services Administrator, (602) 506-2513
Anticipated completion date: June 30, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department will review all employee profiles in the payroll system to ensure allocations are accurate for all divisions within the Human Services Department. The Department will also review payroll records to ensure that amounts paid through the payroll system match the amounts reported on the employee timesheets. The County will identify employees whose hours are allocated similarly in other grant-funded departments and will coordinate with these departments to ensure that employee timesheets match pay records in the payroll system.

12-103
CFDA No.: 14.218 Community Development Block Grants/Entitlement Grants
14.239 HOME Investment Partnerships Program
Department: Maricopa County Human Services Department
Contact person(s): Cal Davidson, Financial Services Administrator, (602) 506-2513
Anticipated completion date: June 30, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department has updated the registration information for the System for Award Management (SAM) to enable staff to complete the required filings in the Financial Subaward Reporting System (FSRS). Outstanding reports will be filed by April 1, 2013. The Department is developing policies and procedures to ensure that required reports are completed, reviewed, and submitted in compliance with Federal Funding Accountability and Transparency Act requirements.

12-104
CFDA No.: 14.218 Community Development Block Grants/Entitlement Grants
Department: Maricopa County Human Services Department
Contact person(s): Cal Davidson, Financial Services Administrator, (602) 506-2513
Anticipated completion date: June 30, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department is developing policies and procedures to ensure staff are aware of reporting requirements for each federal grant program. This includes a review of all grants at the time of award/renewal to determine applicable federal reporting requirement. Reports will be filed by the grantor deadline and include a documented supervisory review to ensure the reports are accurate.

12-105
CFDA No.: 17.275 ARRA—Program of Competitive Grants for Worker Training and Placement in High Growth and Emerging Industry Sectors
Department: Maricopa County Human Services Department
Contact person(s): Cal Davidson, Financial Services Administrator, (602) 506-2513
Anticipated completion date: June 30, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department is developing updated policies and procedures to ensure that all expenditure accruals are recorded accurately. These procedures will include improving the tracking of the client training status by program staff in order to properly accrue the expenditures. The monthly financial report will be reviewed and approved by the program supervisor to ensure the reports are accurate.

12-106
CFDA No.: 81.042 Weatherization Assistance for Low-Income Persons
81.042 ARRA—Weatherization Assistance for Low-Income Persons
93.568 Low-Income Home Energy Assistance Program
Department: Maricopa County Human Services Department
Contact person(s): Cal Davidson, Financial Services Administrator, (602) 506-2513
Anticipated completion date: June 30, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Human Services Department will review County procedures with program staff and supervisors regarding the requirements of allocating payroll costs to each program based on the actual hours worked.

12-107
CFDA No.: 84.374 Teacher Incentive Fund
Department: Maricopa County Education Service Agency
Contact person(s): Marc Kuffner, Assistant Superintendent for Economic Management and Consulting, (602) 506-2068
Anticipated completion date: June 30, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Education Service Agency will implement improved procedures for tracking and documenting matching funds. The Maricopa County Education Service Agency will monitor partner district administrative salary and benefit expenses on a quarterly basis and verify that no federal funds were used to pay for these expenses. The agency will also require districts to submit semiannual certifications. The Maricopa County Education Service Agency will also document matches from performance-based compensation payments through the use of invoices supplied by the district.

12-108
CFDA No.: 84.374 Teacher Incentive Fund
Department: Maricopa County Education Service Agency
Contact person(s): Marc Kuffner, Assistant Superintendent for Economic Management and Consulting, (602) 506-2068
Anticipated completion date: March 15, 2013

County Response: Concur
County Corrective Action Plan: The Maricopa County Education Service Agency has developed procedures to ensure cash reimbursement requests are reviewed for accuracy. These procedures include maintaining adequate supporting documentation and requiring a supervisor's review and approval.

Maricopa County
Department of Finance

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March 11, 2013

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
Assistant County Manager – Chief Financial Officer

Maricopa County
Summary Schedule of Prior Audit Findings
Year Ended June 30, 2012

Status of Federal Award Findings and Questioned Costs

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
Finding No. 09-105, 10-102, 11-101
Status: Fully corrected.

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)
Finding No. 10-103, 11-102
Status: Fully corrected.

CFDA No.: 16.738 Edward Byrne Memorial Justice Assistance Grant Program
16.803 ARRA – Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to States and Territories
16.804 ARRA – Recovery Act – Edward Byrne Memorial Justice Assistance Grant (JAG) Program/Grants to Units of Local Government
Finding No. 11-103
Status: Fully corrected.

CFDA No.: 81.042 Weatherization Assistance for Low-Income Persons
81.042 ARRA – Weatherization Assistance for Low-Income Persons
Finding No. 10-108, 11-104
Status: Fully corrected.

CFDA No.: 93.600 Head Start
93.708 ARRA – Head Start
93.709 ARRA – Early Head Start
Finding No. 10-110, 11-105
Status: Fully corrected.

CFDA No.: 14.850 Public and Indian Housing
CFDA No.: 14.871 Section 8 Housing Choice Vouchers
CFDA No.: 14.872 Public Housing Capital Fund (CFP)
CFDA No.: 14.218 Community Development Block Grants/Entitlement Grants
Finding No. 10-111
Status: Not corrected.

The Housing Authority of Maricopa County has presented information and is currently in discussions with HUD. A final Corrective Action Plan was submitted and is currently under review by HUD as of October 12, 2012. Contact person is Karen Mofford, Finance Director, Housing Authority of Maricopa County, (602) 744-4517.

CFDA No.: 14.850 Public and Indian Housing
Finding No. 10-113
Status: Fully corrected.

CFDA No.: 14.850 Public and Indian Housing
CFDA No.: 14.872 Public Housing Capital Fund (CFP)
Finding No. 10-114
Status: Fully corrected.

CFDA No.: 14.850 Public and Indian Housing
Finding No. 11-109
Status: Not corrected.

The Housing Authority of Maricopa County adopted a Fee for Service approach and established a Central Office Cost Center effective July 1, 2012. Contact person is Karen Mofford, Finance Director, Housing Authority of Maricopa County, (602) 744-4517.

CFDA No.: 14.871 Section 8 Housing Choice Vouchers
Finding No. 10-112
Status: Fully corrected.

CFDA No.: 14.871 Section 8 Housing Choice Vouchers
Finding No. 11-106
Status: Partially corrected.

The Housing Authority of Maricopa County contracted with Casterline and Associates to assist in reconstructing VMS financial records going back to 2005 to evaluate and indentify Net Restricted Asset and Unrestricted Net Assets reporting deficiencies. This will be completed by June 30, 2013. Contact person is Karen Mofford, Finance Director, Housing Authority of Maricopa County, (602) 744-4517.

CFDA No.: 14.871 Section 8 Housing Choice Vouchers
Finding No. 11-107
Status: Fully corrected.

CFDA No.: 14.871 Section 8 Housing Choice Vouchers
Finding No. 11-108
Status: Fully corrected.

A REPORT
TO THE
ARIZONA LEGISLATURE

Financial Audit Division

Report on Internal Control and Compliance

Maricopa County

Year Ended June 30, 2012

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

Debra K. Davenport
Auditor General

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Maricopa County
Report on Internal Control and Compliance
Year Ended June 30, 2012

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Report Issued Separately

Comprehensive Annual Financial Report

STATE OF ARIZONA
OFFICE OF THE
AUDITOR GENERAL

DEBRA K. DAVENPORT, CPA
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, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2012, which collectively comprise the County's basic financial statements, and have issued our report thereon dated December 21, 2012. 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, and Employee Benefits Trust Funds, 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

The County's management is responsible for establishing and maintaining effective 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 a deficiency in internal control over financial reporting that we consider to be a material weakness and another deficiency that we consider to be a significant deficiency.

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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 deficiency described in the accompanying Schedule of Findings and Recommendations as item 12-01 to be a material weakness.

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 the deficiency described in the accompanying Schedule of Findings and Recommendations as item 12-02 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 and those of the other auditors disclosed no instances of noncompliance or other matters that are required to be reported under *Government Auditing Standard*s.

Maricopa County's responses to the findings identified in our audit are presented on pages 5 and 6. 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 21, 2012

12-01
The County should follow its policies and procedures when preparing financial statements and note disclosures

Criteria: The County should follow generally accepted accounting principles (GAAP) and the County's policies and procedures when compiling financial statements and note disclosures. Specifically, Governmental Accounting Standards Board (GASB) Statement Nos. 10 and 56 require that when a loss is probable and reasonably estimable at fiscal year-end, the expenditure and liability should be recognized in the financial statements. In addition, the liability and expenditure should be increased to the actual loss if the claim is settled prior to financial statement issuance. Further, expenditures should be recognized in the fiscal year that goods or services are received.

Condition and context: The County did not consistently follow GAAP when recording its liabilities and expenditures for contingent liabilities and contracted services on the financial statements. Specifically, the County did not record a contingent liability for indigent health care claims of $45 million that was reasonably estimable at June 30, 2012, and settled in December 2012 before the financial statements were issued. In addition, the County did not always record liabilities and expenditures for contracted services received in prior fiscal years when a portion of the payment was retained by the County until the project was completed. As a result, the County incorrectly recorded $10.3 million in the current fiscal year as expenditures related to payments made on contracted services performed in the prior fiscal year.

Effect: The claims payable liability and expenses/expenditures were understated by $45 million in the Governmental Activities and General Fund. In addition, the beginning fund balance and current year capital outlay expenditures in the General Fund County Improvements Fund were both overstated by $10.3 million. The County's financial statements and note disclosures were adjusted to correct the errors.

Cause: The County did not believe the amount associated with the contingent liability could be reasonably estimated at June 30, 2012, as this amount historically had not been estimable. Also, the County did not properly account for monies retained for contracted services in prior years as a liability and expenditure because of employee turnover.

Recommendation: The County should follow GAAP and the County's policies and procedures when compiling its financial statements and note disclosures. Estimable contingent liabilities and all monies retained for goods and services received should be recognized as both a liability and expenditure in the financial statements and note disclosures.

12-02
The County should better monitor controls over its outside service organization

Criteria: The County should have a process in place to review audits of its outside service organization which outline both the service organization's and County's responsibilities over controls and any internal control weaknesses that could affect the service organization's information system. In addition, when relying on a service organization's information system, the County should verify that testing is being completed on the disaster recovery plan and obtain the results of those tests.

Condition and context: The County used an outside service organization's computer system to process its payroll transactions and relies on the service organization's internal controls to ensure that payroll is processed accurately and personnel records are safeguarded. The service organization had several audits to demonstrate its internal controls were operating effectively. However, the County did not request or review the audit reports during the fiscal year. Further, the County did not request a copy of the service organization's disaster recovery plan to determine whether the information system could function in the event of a system or equipment failure. The County subsequently obtained and reviewed the audit reports and test results of the disaster recovery plan after the auditors brought it to its attention.

Effect: There is a risk that the County may not have adequate internal controls in place over its payroll system that could lead to potential theft, manipulation, or misuse of confidential or sensitive data. Additionally, the County may not be able to process payroll transactions in the event of system or equipment failure if the service organization does not have a disaster recovery plan in place.

Cause: This was the County's first year using the service organization, which resulted in some confusion over who was responsible for obtaining and reviewing the necessary audit and disaster recovery documentation.

Recommendation: The County should establish and implement internal control procedures to obtain and review its service organization's audit reports. In addition, the County should request the service organization's annual disaster recovery plan's test results over its payroll system.

COUNTY RESPONSE

Maricopa County

Department of Finance

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Chief Financial Officer
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February 8, 2013

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 name of the contact person responsible for the corrective action, the corrective action planned, and the anticipated completion date for the finding included in the Report on Internal Control and Compliance.

Sincerely,

Shelby L. Scharbach, CPA, CGFM
Assistant County Manager - Chief Financial Officer

Maricopa County
Corrective Action Plan
Year Ended June 30, 2012

12-01
The County should follow its policies and procedures when preparing financial statements and note disclosures
Contact person: John Lewis, Deputy Finance Director, Department of Finance, (602) 506-1373
Anticipated Completion Date: Claims Liability – Completed
Contract Retention – June 30, 2013

Concur. Regarding indigent health care claims liability, the indigent health care litigation has been pending with the County for several years and has been inestimable throughout most of the claims litigation process. However, in June 2012, arbitration on the claims began and an estimate of the liability was determined. The County received the attorney letter regarding the estimated liability in late November 2012 and did not realize until the case settled in December 2012 that there was an estimable liability at June 30, 2012. Regarding retention payable, the balance of contracts retention payable at June 30, 2012, was recorded; however, prior year balances were not recorded or restated when determining the balance at June 30, 2012, due to oversight.

The County has existing policies and procedures in place to help ensure our financial statements and related notes are in compliance with generally accepted accounting principles. Specifically, we have procedures in place to evaluate pending litigation and its related liability, however, due to the nature of the claims in this case and the historical trend of being inestimable; the County overlooked the estimated liability reported in the applicable attorney letter. In addition, the County has procedures to identify outstanding contract retention liability and is improving the procedures to ensure that additions and reductions of those liabilities are properly accounted for.

12-02
The County should better monitor controls over its outside service organization
Contact person: Ryan Ellis, HRIS Senior Consultant, Deputy County Manager's Office, (602) 372-0496
Anticipated Completion Date: Completed

Concur. The County has established a thorough review process for all payroll system Service Organization Controls (SOC). The review process has been fully documented and adhered to for all SOC reports delivered by Maricopa's service provider, ADP. A complete analysis of user entity controls and findings for each report is conducted by the HRIS Senior Consultant in conjunction with the Office of Enterprise Technology and each business entity; Payroll & Records, Benefits, Recruiting, and ADP Security. The ADP SOC1 Review and Management procedure was finalized on August 8, 2012, after completing the first review of SOC reports delivered June 11, 2012. In addition, the County has added a quarterly review of the Disaster Recovery results to the Service Level Agreement review, conducted in joint effort by the Relationship and Service Management ADP representatives and the Executive Sponsorship and Business Owners of Maricopa County.

Maricopa County
Report on Internal Control and Compliance
For the Year Ended June 30, 2012

State of Arizona
Office of the Auditor General