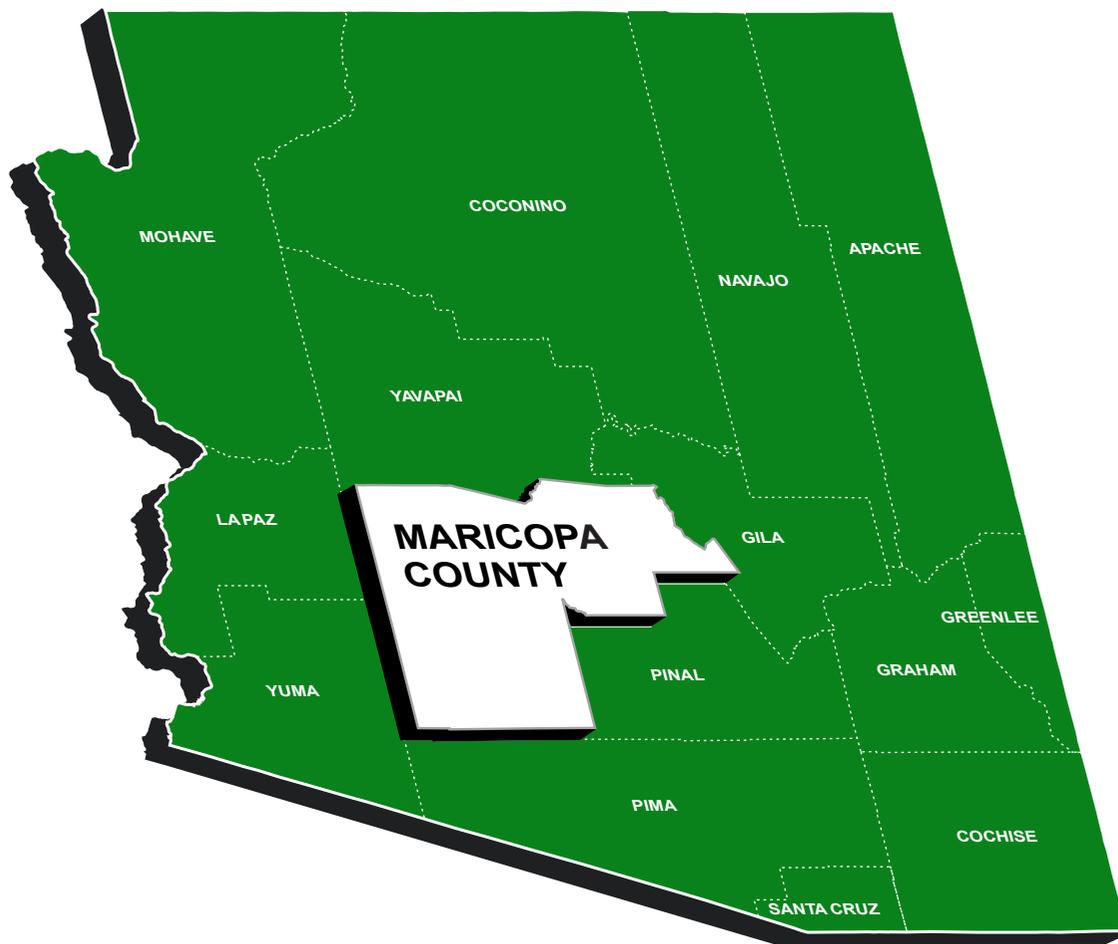


Comprehensive Annual Financial Report

Fiscal Year Ended June 30, 2014



Maricopa County, Arizona

maricopa.gov

Board of Supervisors



Denny Barney
District 1



Steve Chucri
District 2



Andrew Kunasek
District 3



Clint L. Hickman
District 4



Marie Lopez Rogers
District 5

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2013 to June 30, 2014



Prepared By

Department of Finance

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



INTRODUCTORY SECTION

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Maricopa County Officials

BOARD OF SUPERVISORS

Denney Barney, District 1
Steve Chucri, District 2
Andrew Kunasek, District 3
Clint L. Hickman, District 4
Marie Lopez Rogers, District 5



COUNTY MANAGER

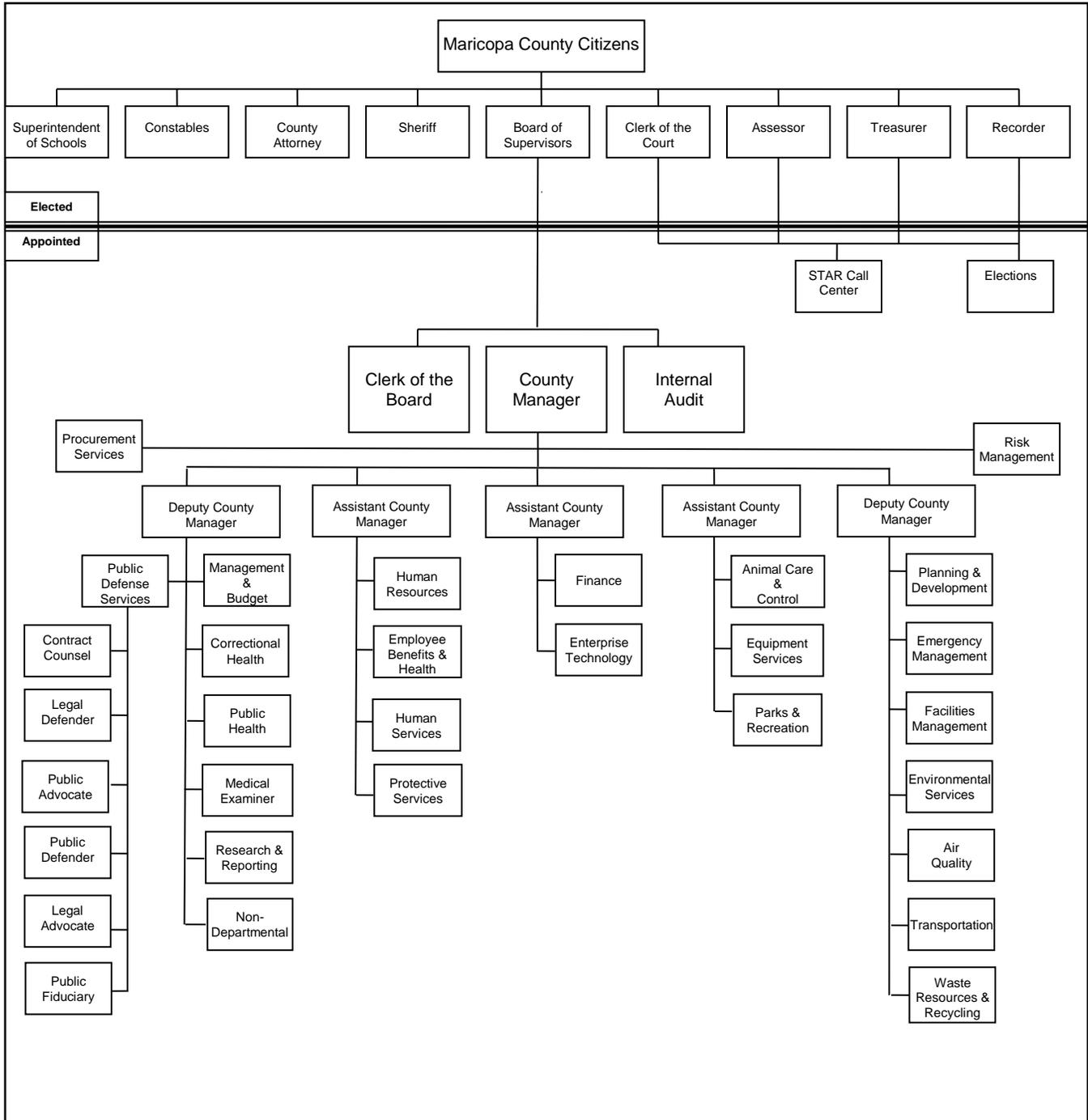
Tom Manos



**ASSISTANT COUNTY MANAGER –
CHIEF FINANCIAL OFFICER**

Shelby L. Scharbach

Organizational Chart





Maricopa County

County Administrative Office

301 West Jefferson Street
10th Floor
Phoenix, AZ 85003-2143
Phone: 602-506-3571
Fax: 602-506-3328
www.maricopa.gov

December 19, 2014

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, 2014.

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, 2014, are free of material misstatement. The independent audit involves obtaining audit evidence about the amounts and disclosures in the financial statements. An audit includes assessments of risk of material misstatement of the financial statements, evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management as well as 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, 2014. 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, 2013, Maricopa County contained 59.9 percent of the State's total population (www.population.az.gov). 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, Parks and Recreation, Stadium District, and Superintendent of Schools
- *County Administration:* Board of Supervisors, County Manager, Assessor's Office, Clerk of the Board, Elections, Finance, Internal Audit, Research and Reporting, Office of Management and Budget, Recorder, Office of Procurement Services, Human Resources, Information Technology, Treasurer's Office, and Facilities Management
- *Public Safety, Justice and Law Enforcement:* Clerk of the Superior Court, County Attorney, Trial Court, Adult Probation, Juvenile Probation, Sheriff's Department, Public Defender, Emergency Management, Correctional Health, Planning and Development, Constables, Justice Courts, and Public Fiduciary
- *Public Health and Welfare Services:* Public Health, Air Quality, Employee Benefits and Health, Human Services, Animal Care and Control, Environmental Services, and Medical Examiner
- *Public Works:* Flood Control District, Transportation Department, and Waste Resources and Recycling

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., Intel Corp., Honeywell, and various local governments (Greater Phoenix Economic Council, November 2013).

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), Phoenix Mercury of the Women's National Basketball Association (WNBA) Arizona Diamondbacks of 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 Buffalo Wild Wings Bowl. In 2015, Arizona is host to the 2015 Super Bowl and Pro Bowl, both of which are held in Glendale, a major city within Maricopa County. In addition, several events for the Super Bowl are held in other cities within the County. The 2015 Super Bowl and its related events are expected to bring in an estimated \$500 million economic impact to the State of Arizona in 2015.

The Arizona economy is still at a slow pace and growth is likely to continue. The forecast calls for state growth to pick up speed during fiscal years 2015-2017, with gains across most indicators far exceeding national results (www.eller.arizona.edu). Maricopa County's unemployment rate is 5.8 percent as of September 2014, which remains below both the State of Arizona and the United States unemployment rates of 6.9 percent and 5.9 percent, respectively (www.laborstats.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 philosophy and 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 partnering department such as Facilities Management and Enterprise Technology. 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, large technology 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 30th. Deposits and investments held outside of the Treasurer's Investment Pool represent a small portion of the County's total deposits and 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, 2013. 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

June 30, 2014

Ryan Wimmer, MPA
Barbara Copping, CIA
Ramon Ramirez, CIA
Dawn von Epp, CIA
Jack Tevlin, MPA

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 2013-2014)

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,

A handwritten signature in cursive script, reading "Ryan Wimmer", written over a horizontal line.

Ryan Wimmer, Chair



Government Finance Officers Association

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, 2013

Executive Director/CEO

FINANCIAL SECTION

Independent Auditors' Report

Management's Discussion and Analysis

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Special Revenue Fund**

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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

Report on the Financial Statements

We have audited the accompanying financial statements of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2014, and the related notes to the financial statements, which collectively comprise the County's basic financial statements as listed in the table of contents.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with U.S. generally accepted accounting principles; this includes the design, implementation, and maintenance of internal control relevant to the preparation and fair presentation of financial statements that are free from material misstatement, whether due to fraud or error.

Auditors' Responsibility

Our responsibility is to express opinions on these financial statements based on our audit. We did not audit the financial statements of four departments, which account for the following percentages of the assets and deferred outflows of resources, liabilities and deferred inflows of resources, revenues, and expenses or expenditures of the opinion units affected:

Opinion Unit/Department	Assets and Deferred Outflows	Liabilities and Deferred Inflows	Revenues	Expenses/ Expenditures
<u>Government-wide Statements</u>				
Governmental activities:				
Stadium District	5.83%	4.81%	0.60%	0.86%
Risk Management	0.73%	16.45%	0%	0%
Employee Benefits Trust	1.11%	4.31%	0%	0%
Business-type activities:				
Housing Authority	100%	100%	100%	100%
<u>Fund Statements</u>				
Aggregate remaining fund information:				
Stadium District	0.84%	0.10%	0.18%	0.22%
Risk Management	1.32%	36.78%	0.28%	0.18%
Employee Benefits Trust	2.00%	9.64%	1.22%	1.33%

Those statements were audited by other auditors whose reports have been furnished to us, and our opinions, insofar as they relate to the amounts included for 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; the Risk Management and Employee Benefits Trust Internal Service Funds; and the Housing Authority Enterprise Fund, 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 from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditors' judgment, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditors consider internal control relevant to the County's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the County's internal control. Accordingly, we express no such opinion. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of significant accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinions.

Opinions

In our opinion, based on our audit and the reports of the other auditors, the financial statements referred to above present fairly, in all material respects, the respective financial position of the governmental activities, business-type activities, each major fund, and aggregate remaining fund information of Maricopa County as of June 30, 2014, and the respective changes in financial position and, where applicable, cash flows thereof for the year then ended in accordance with U.S. generally accepted accounting principles.

Emphasis of Matter

As described in Note 1 to the financial statements, for the year ended June 30, 2014, the County adopted new accounting guidance, Governmental Accounting Standards Board Statement No. 65, *Items Previously Reported as Assets and Liabilities*. Our opinions are not modified with respect to this matter.

As described in Note 4 to the financial statements, the County restated beginning net position/fund balances of its financial statements for the year ended June 30, 2014, to correct misstatements in its previously issued financial statements. Our opinions are not modified with respect to this matter.

Other Matters

Required Supplementary Information

U.S. generally accepted accounting principles require that the Management's Discussion and Analysis on pages 5 through 15, the Budgetary Comparison Schedules on pages 73 through 76, the Schedule of Agent Retirement Plans' Funding Progress on pages 77 through 78, and the Modified Approach for Infrastructure Assets information on page 79 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 and the other auditors 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.

Other Information

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.

The combining and individual fund statements and schedules are the responsibility of management and were derived from and relate directly to the underlying accounting and other records used to prepare the basic financial statements. Such 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 above, 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.

Compliance Over the Use of Highway User Revenue Fund and Other Dedicated State Transportation Revenue Monies

In connection with our audit, nothing came to our attention that caused us to believe that the County failed to use highway user revenue fund monies received by the County pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated state transportation revenues received by the County solely for the authorized transportation purposes, insofar as they relate to accounting matters. However, our audit was not directed primarily toward obtaining knowledge of such noncompliance. Accordingly, had we performed additional procedures, other matters may have come to our attention regarding the County's noncompliance with the use of highway user revenue fund monies and other dedicated state transportation revenues, insofar as they relate to accounting matters.

The communication related to compliance over the use of highway user revenue fund and other dedicated state transportation revenue monies in the preceding paragraph is intended solely for the information and use of the members of the Arizona State Legislature, the Board of Supervisors, management, and other responsible parties within the County and is not intended to be and should not be used by anyone other than these specified parties.

Other Reporting Required by *Government Auditing Standards*

In accordance with *Government Auditing Standards*, we will 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* in considering the County's internal control over financial reporting and compliance.

Debbie Davenport
Auditor General

December 19, 2014

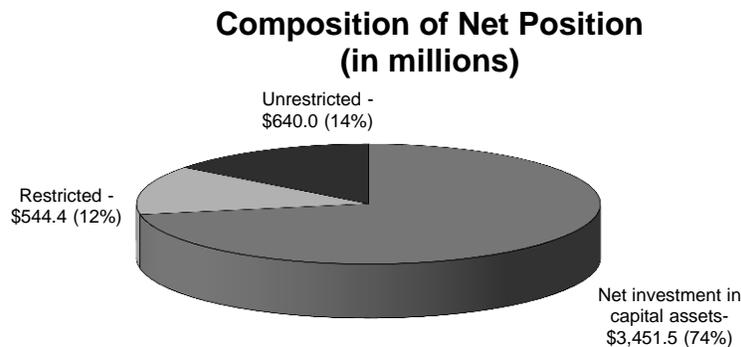


Management's Discussion and Analysis

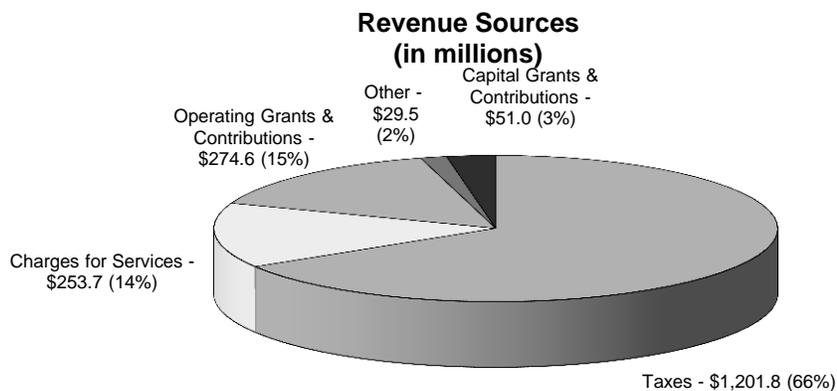
This discussion and analysis is intended to be an easily readable analysis of Maricopa County's (County) financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the Transmittal Letter that begins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

Financial Highlights

- The total assets and deferred outflows of resources of the County exceeded its liabilities at the close of the fiscal year by \$4,635.9 million (net position), a decrease of 0.1 percent from the prior year. Of this amount, \$640.0 million (unrestricted net position) may be used to meet the County's ongoing obligations to citizens and creditors.



- The County's total net position as reported in the Statement of Activities decreased by \$5.7 million from the prior year. The County's primary sources of revenue are from taxes, grants and contributions, and charges for services.



- The County's governmental funds reported combined fund balances of \$1,237.4 million, a decrease in fund balance of \$119.3 million over the prior fiscal year. Approximately 98.2 percent of the combined fund balances or \$1,215.3 million is spendable and available to meet the County's current and future needs.
- Spendable fund balance for the General Fund decreased by 53.1 percent to \$121.2 million; approximately 13.8 percent of total General Fund expenditures. See page 10 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.

Management's Discussion and Analysis (Continued)

- The County's enterprise fund, the Housing Authority Fund, reported net position of \$31.9 million, of which \$28.2 million is invested in capital assets, \$2.2 million is restricted, and \$1.5 million is unrestricted.

Overview of the Financial Statements

This discussion and analysis is intended to serve as an introduction to the County's basic financial statements. The County's basic financial statements consist of three components: 1) Government-wide financial statements, 2) Fund financial statements, and 3) Notes to the basic financial statements. Required Supplementary Information is included in addition to the basic financial statements. The Combining and Individual Fund Statements and Schedules – Nonmajor Funds begin on page 90.

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

- The *Statement of Net Position* presents information on all County assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position. Over time, increases or decreases in net position 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 position changed during the most recent fiscal year. All changes in net position 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 business-type activities of the County consist of the Housing Authority of Maricopa County. On July 1, 2013, the Housing Authority Fund was reclassified to a proprietary fund to correspond with the manner in which they are presented in the Housing Authority's separately issued financial statements. See Note 3 – Reporting Changes and Note 4 – Beginning Balances Restated for additional information.

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 Housing Authority of Maricopa County, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Public Finance Corporation, Maricopa County Special Assessment Districts, Maricopa County Stadium District, and the Maricopa County Street Lighting Districts are reported as blended component units. The County has no discretely presented component units.

The Government-wide financial statements can be found on pages 20-21 of this report.

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

Management's Discussion and Analysis (Continued)

- **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 90 of this report.

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

- **Proprietary funds** are maintained two ways. *Enterprise Funds* are used to report the same functions presented as *business-type activities* in the government-wide financial statements. The County uses an enterprise fund to account for the Housing Authority Fund. *Internal service funds* are an accounting device used to accumulate and allocate costs internally among the County's various functions. The County uses internal service funds to account for its equipment services, telecommunications, reprographics, risk management, employee benefits trust, and sheriff warehouse functions. Because these services predominantly benefit governmental rather than business-type functions, they have been included within *governmental activities* in the government-wide financial statements.

Fund financial statements for the enterprise fund provides the same type of information as the government-wide financial statements, only in more detail. The Housing Authority Fund is considered to be a major fund of the County. The County's internal service funds are combined into a single, aggregated presentation in the proprietary funds financial statements. Individual fund data for the internal service funds is provided in the form of combining statements, which begin on page 230 of this report.

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

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

The fiduciary funds financial statements can be found on pages 32-33 of this report.

Notes to the Financial Statements provide additional information that is essential to a full understanding of the data provided in the government-wide and fund financial statements. The notes can be found on pages 37-70 of this report.

Management's Discussion and Analysis (Continued)

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 in the Note to Budgetary Comparison Schedules. Also presented is the schedule of funding progress for the County's two agent retirement plans and infrastructure assets reported using the modified approach. Required supplementary information can be found on pages 73-79 of this report.

Government-wide Financial Analysis

Net Position

Net position may serve over time as a useful indicator of a government's financial position. The following table reflects the condensed Statement of Net Position of the County for June 30, 2014, as compared to the prior year.

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

	Governmental Activities		Business-type Activities		Total		% Chg P/Y
	2014	2013*	2014	2013*	2014	2013*	
Current and other assets	\$ 1,476.3	\$ 1,633.2	\$ 6.7	\$ 6.1	\$ 1,483.0	\$ 1,639.3	(9.5)%
Capital assets	<u>3,532.8</u>	<u>3,433.5</u>	<u>33.5</u>	<u>33.1</u>	<u>3,566.3</u>	<u>3,466.6</u>	2.9
Total assets	<u>5,009.1</u>	<u>5,066.7</u>	<u>40.2</u>	<u>39.2</u>	<u>5,049.3</u>	<u>5,105.9</u>	(1.1)
Deferred Outflows	<u>0.5</u>				<u>0.5</u>		>100.0
Current liabilities	189.8	211.2	1.9	1.3	191.7	212.5	(9.8)
Long-term liabilities	<u>215.8</u>	<u>246.9</u>	<u>6.4</u>	<u>4.7</u>	<u>222.2</u>	<u>251.6</u>	(11.7)
Total liabilities	<u>405.6</u>	<u>458.1</u>	<u>8.3</u>	<u>6.0</u>	<u>413.9</u>	<u>464.1</u>	(10.8)
Net position							
Net investment in capital assets	3,423.3	3,307.2	28.2	28.4	3451.5	3,335.6	3.5
Restricted	542.2	623.3	2.2	2.2	544.4	625.5	(13.0)
Unrestricted	<u>638.5</u>	<u>678.0</u>	<u>1.5</u>	<u>2.5</u>	<u>640.0</u>	<u>680.5</u>	(6.0)
Total net position	<u>\$ 4,604.0</u>	<u>\$ 4,608.5</u>	<u>\$ 31.9</u>	<u>\$ 33.1</u>	<u>\$ 4,635.9</u>	<u>\$ 4,641.6</u>	(0.1)

* Governmental activities, business-type activities, and the total columns' assets, liabilities, and net position amounts were adjusted in 2013 for beginning balance adjustments as a result of the change in presentation of the Housing Authority Fund from a special revenue fund to an Enterprise Fund and for corrections of prior periods. See Note 4 – Beginning Balances Restated for additional information.

By far, the largest portion - \$3.5 billion or 74.5 percent - of the County's net position 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 position invested in capital assets increased by \$115.9 million due to an increase in net capital assets of \$99.7 million and a decrease in capital related debt of \$16.2 million. The decrease in capital related debt was a result of regularly scheduled debt service payments. The increase in capital assets is mainly attributed to an increase in buildings and improvements of \$54.6 million as a result of projects completed during the fiscal year for the Sheriff's Headquarters Building and related information technology infrastructure of \$41.3 million and other information technology improvement projects of \$21.5 million. The remaining increase is due to an increase in Transportation Department infrastructure-related land of \$26.9 million.

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.

Management's Discussion and Analysis (Continued)

The second component of the County's total net position, \$544.4 million or approximately 11.7 percent, represents resources that are subject to external restrictions on how they may be used. This component decreased by \$81.1 million from the prior year. This decrease can be attributed to expenses exceeding revenues for the fiscal year. Primarily, this decrease in restricted net position can be attributed to expenses related to capital projects in the Detention Capital Projects and Detention Technology Capital Projects funds. This does not result in a true decrease in net position as these expenses resulted in an increase in construction in progress and capital asset-related net position.

The final component consists of unrestricted net position, \$640.0 million or 13.8 percent, and may be used to meet the County's ongoing obligations. Unrestricted net position decreased from fiscal year 2013 by \$40.5 million. This decrease is primarily a result of expenses for capital projects in the General Fund County Improvements and Technology Capital Projects funds, both unrestricted funds. This does not result in a true decrease in net position as these expenses resulted in an increase in construction in progress and capital asset-related net position.

Changes in Net Position

As discussed previously, the County's total net position of \$4.6 billion decreased by (\$5.7) million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2014 compared to the prior year and indicates the changes in net position for governmental activities:

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

	Governmental Activities		Business-type Activities		Total		% Chg P/Y
	2014	2013*	2014	2013*	2014	2013*	
Revenues:							
Program revenues:							
Charges for services	\$ 246.9	\$ 257.7	\$ 6.7	\$ 2.0	\$ 253.6	\$ 259.7	(2.3)%
Operating grants and contributions	259.1	249.3	15.5	22.1	274.6	271.4	1.2
Capital grants and contributions	49.6	45.8	1.4	4.4	51.0	50.2	1.6
General revenues:							
Taxes	1,201.8	1,189.4			1,201.8	1,189.4	1.0
Other	29.3	26.9	0.2	0.1	29.5	27.0	9.3
Total Revenues	<u>1,786.7</u>	<u>1,769.1</u>	<u>23.8</u>	<u>28.6</u>	<u>1,810.5</u>	<u>1,797.7</u>	0.7
Expenses:							
General government	208.0	186.4			208.0	186.4	11.6
Public safety	1,009.5	934.2			1,009.5	934.2	8.1
Highways and streets	87.0	82.8			87.0	82.8	5.1
Health, welfare and sanitation	403.9	406.1			403.9	406.1	(0.5)
Other**	82.8	67.1			82.8	67.1	23.4
Housing Authority			25.0	26.4	25.0	26.4	(5.3)
Total Expenses	<u>1,791.2</u>	<u>1,676.6</u>	<u>25.0</u>	<u>26.4</u>	<u>1,816.2</u>	<u>1,703.0</u>	6.6
Change in net position	(4.5)	92.5	(1.2)	2.2	(5.7)	94.7	(106.0)
Net position – beginning, as restated	<u>4,608.5</u>	<u>4,516.0</u>	<u>33.1</u>	<u>30.9</u>	<u>4,641.6</u>	<u>4,546.9</u>	2.1
Net position – ending	<u>\$4,604.0</u>	<u>\$4,608.5</u>	<u>\$ 31.9</u>	<u>\$ 33.1</u>	<u>\$ 4,635.9</u>	<u>\$ 4,641.6</u>	(0.1)

* Governmental activities, business-type activities, and total columns' amounts were adjusted in 2013 for beginning balance adjustments as a result of the change in presentation of the Housing Authority Fund from a special revenue fund to an Enterprise Fund and for corrections of prior periods. See Note 4 – Beginning Balances Restated for additional information.

** The functions of culture and recreation, education, and 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

Management's Discussion and Analysis (Continued)

those assets is reported as a capital asset and the expense of those assets is allocated over their estimated useful lives and reported as depreciation expense within the expenditure line items. Capital outlay expenditures exceeded depreciation expense in the current period by \$112.1 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 66.4, 14.0, and 15.2 percent, respectively, of total governmental activities revenues for fiscal year 2014. Tax revenues in total increased \$12.4 million primarily as a result of an increase in sales, special assessment, surcharge, and vehicle license tax revenues of \$46.3 million, which was offset by a decrease in property tax revenues of \$34.9 million. The decline in property taxes was expected and included in the budgeting plan as the fiscal year 2014, property tax revenue was budgeted at approximately \$30 million less than the prior year. This decrease is a result of two factors, a decrease in the overall County controlled tax rate and continued lag in property tax assessed values. Although the economy is improving, property tax assessed values remain low as there is a lag period between the actual decline in assessed 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 \$6.1 million as a result of a decrease in Transportation Capital Projects Fund charges for services revenue of \$4.6 million due to a decrease in intergovernmental charges for services revenue. Operating grants revenue increased \$3.2 million from the prior year primarily as a result of increases in revenue in the School Grants Fund of \$6.5 million as a result of increased grant revenues received for the Teacher Incentive Fund of \$7.7 million. This grant revenue was offset by a decrease in the Human Services Grants Fund of \$2.9 million as a result of decreases in the Workforce Investment Act Cluster of grant programs of \$2.7 million 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 \$113.3 million or 6.7 percent from the prior fiscal year. This increase is primarily a result of an increase in general government and public safety function expenses of \$21.6 million and \$75.3 million, respectively. The increase in general government is due to an increase of \$18.5 million in loss and loss expenses in the Employee Benefits Trust Fund as a result of large medical claims. The increase in public safety is primarily a result of retention pay and market range salary adjustments in public safety personnel. No other significant expenditure shifts occurred in fiscal year 2014.

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, 2014, the governmental funds reported combined fund balances of \$1,237.4 million which was a decrease in fund balance of \$119.3 million from the prior fiscal year. Approximately 98.2 percent of the combined fund balances or \$1,215.3 million is available to meet the County's current and future needs (spendable fund balance). The remaining fund balance is reserved for inventories and intergovernmental loans.

Management's Discussion and Analysis (Continued)

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 \$121.2 million, while total fund balance was \$141.0 million. This represents a decrease in the spendable fund balance from the prior year of \$137.5 million, or 53.1 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 13.8 percent of the total fiscal year 2014 General Fund expenditures, while total fund balance represents 16.0 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures, taking into account that Maricopa County operates on a structurally balanced budget in that fiscal year 2015 operating expenditures are expected to be fully funded by fiscal year 2015 revenues.

During fiscal year 2014, the General Fund experienced a change in fund balance of (\$136.9) million, an increase of \$111.8 million from the prior fiscal year change in fund balance of (\$25.1) million. While revenues stayed flat in comparison to prior year, operating transfers out increased \$83.7 million and expenditures increased \$39.9 million. The increase in operating transfers out is a result of additional budgeted transfers to the capital projects funds. The increase in expenditures is a result of retention pay and market range salary adjustments for public safety departments.

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 receipt of tax revenue, jail operations expenditures, and transfers to the Detention Capital Projects Fund and Detention Technology Capital Improvement Fund for construction of the adult and juvenile detention facilities and detention technology infrastructure.

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 and Detention Technology Capital Improvement Fund for the construction of the jail and detention facilities and detention technology infrastructure. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was \$61.3 million, of which 99.9 percent is restricted and considered spendable. This was a decrease in total fund balance of \$11.9 million, or 16.3 percent from the prior fiscal year. Although the fund had more expenditures than revenues by \$178.1 million, positive net transfers of \$166.2 million offset the net loss in the fund. Operating transfers consisted of the transfer in for MOE from the General fund of \$173.9 million and transfers out to the Detention Capital Projects Fund and Inmate Services Fund of \$7.2 million and \$512.9 thousand, respectively. The amount to be transferred to the Detention Capital Projects Fund and Inmate Services 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 Lease Revenue Bonds, Series 2007A; and Lease Revenue Refunding Bonds, Series 2007B. At the end of the current fiscal year, spendable fund balance of the County Improvement Debt Fund was \$19.5 million, of which \$14.5 million is restricted for debt service. This represents a decrease of \$11.5 million from the prior fiscal year and is attributed to the continued payment of debt service obligations. As no new debt issuances occurred during the fiscal year, the primary activity in this fund is debt service payments.

Management's Discussion and Analysis (Continued)

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 \$190.2 million, all of which is restricted and considered spendable. The fund balance in this fund decreased \$24.3 million from the prior fiscal year, which is primarily attributed to capital project expenditures for the Sheriff Headquarters 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 and administrative projects. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was \$299.9 million, all of which is committed and considered spendable. The fund balance in this fund increased \$46.6 million from the prior fiscal year as a result of net transfers of \$69.6 million and capital outlay expenditures of \$23.1 million. Fiscal year 2014 transfers consisted of transfers in from the General Fund of \$145.2 million, which were offset by transfers out to the Technology Capital Improvement Fund, County Improvement Debt Fund, and General Fund of \$73.5 million, \$1.9 million, and \$117.0 thousand, respectively.

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 and General Fund County Improvements 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 \$236.8 million, all of which is committed and considered spendable. The fund balance in this fund increased \$36.1 million from the prior fiscal year as a result of net transfers of \$83.1 million and capital outlay expenditures of \$47.0 million. Fiscal year 2014 transfers consisted of transfers in from the General Fund and General Fund County Improvement Fund of \$11.7 and \$73.4 million, respectively, which were offset by transfers out to the General Fund of \$2.0 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 expenditures. A significant favorable expenditure variance, as compared to the budget, was incurred in the Non-Departmental Department (general government function), Facilities Management Department (general government function), and Sheriff's Department (public safety function) of \$23.2 million, \$11.2 million, and \$7.5 million, respectively. These savings were a result of the Non- Departmental Department spending less contingency funds than was anticipated, the Facilities Management Department incurring less major maintenance expenditures, and the Sheriff's Department incurring less personnel cost than was anticipated. 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 for its governmental and business-type activities as of June 30, 2014, was \$3.6 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.

Management's Discussion and Analysis (Continued)

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, 2014, Flood Control District infrastructure-related assets consisted of land, infrastructure and construction in progress of \$254.3, \$178.9, and \$215.8 million, respectively, net of any related accumulated depreciation.

The Transportation Department infrastructure assets consist of a roadway system and a bridge system. Both systems are reported under the modified approach, which means the County will maintain the assets using an asset management system and will document that the infrastructure assets are being preserved at the established condition level. During fiscal year 2014, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by \$2,336,288 and \$234,176 from the estimated costs for the roadway and bridge system, respectively. Roadway and Bridge System maintenance is predicated by the Federal clearance process. Additionally, bids on roadway projects were more favorable than estimated resulting in a positive variance in the actual costs under the estimated. See Required Supplementary Information on page 79 for additional information. At June 30, 2014, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of \$368.4, \$715.6, and \$81.8 million, respectively.

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

	Governmental Activities		Business-type Activities		Total		% Chg P/Y
	2014	2013*	2014	2013*	2014	2013*	
Land	\$754.2	\$728.5	\$4.7	\$4.7	\$758.9	\$733.2	3.5
Infrastructure	715.6	702.8			715.6	702.8	1.8
Buildings and improvements (net of accumulated depreciation)	1,405.6	1,349.6	26.6	28.0	1,432.2	1,377.6	4.0
Machinery and equipment (net of accumulated depreciation)	93.2	94.1	0.3	0.4	93.5	94.5	(1.1)
Construction in progress	385.3	375.0	1.9		387.2	375.0	3.3
Infrastructure (net of accumulated depreciation)	178.9	183.5			178.9	183.5	(2.5)
Totals	<u>\$3,532.8</u>	<u>\$3,433.5</u>	<u>\$33.5</u>	<u>\$33.1</u>	<u>\$3,566.3</u>	<u>\$3,466.6</u>	2.9

* Governmental activities, business-type activities, and the total columns' capital asset amounts were adjusted in 2013 for beginning balance adjustments as a result of the change in presentation of the Housing Authority Fund from a special revenue fund to an Enterprise Fund and for corrections of prior periods. See Note 4 – Beginning Balances Restated for additional information.

Capital assets, net of accumulated depreciation, increased by \$99.7 million, or 2.9 percent, from the prior year. The most significant impact on the increase in capital assets for the fiscal year ended June 30, 2014, was the increase in buildings and improvements and land of \$54.6 and \$25.7 million, respectively, from the prior fiscal year. The increase in buildings and improvements is primarily due to projects completed during the fiscal year for the Sheriff's Headquarters Building and related information technology infrastructure of \$41.3 million and other information technology improvement projects of \$21.5 million. The remaining increase is due to an increase in Transportation Department infrastructure-related land of \$26.9 million. Transportation Department infrastructure-related assets increased a total of \$12.8 million and Flood Control District infrastructure-related assets decreased by (\$4.6) million from the prior year and accounted for changes in land, construction in progress, and infrastructure of \$26.6, \$43.2, and \$8.2 million, respectively.

Management's Discussion and Analysis (Continued)

Long-Term Liabilities

Maricopa County has the following bond ratings:

<u>Debt Instrument & Rating Agency</u>	<u>Rating</u>	<u>Date Awarded</u>
<i>General Obligation Bonds (implied or issuer credit rating)</i>		
Standard & Poor's	AAA	January 2014
<i>Lease Revenue Bonds</i>		
Standard & Poor's	AA+	January 2014

At June 30, 2014, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of \$222.1 million, which represents a \$29.5 million decrease from the prior year balance of \$251.6 million. The majority of the decrease is attributable to debt service payments made during fiscal year 2014 for lease revenue bonds (\$11.4 million), and Stadium District loans (\$5.7 million), a net decrease of Stadium District revenue bonds (\$3.2 million) and reported and incurred but not reported claims (\$8.0 million). The largest components of long-term liabilities at June 30, 2014, consisted of lease revenue bonds of \$109.0 million, Stadium District revenue bonds of \$19.3 million, and reported claims and incurred but not reported claims of \$77.1 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, 2014, the fund balance in the County Improvement Debt Fund to pay future liabilities was \$19.5 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. In September 2012, the Stadium District issued revenue refunding bonds in the amount of \$25.1 million (par value) of which \$19.3 million remains outstanding.

Reported and incurred but not reported claims applicable to governmental activities of \$77.1 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is a decrease of \$8.0 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).

On December 10, 2014, the Board of Supervisors approved a Declaration of Intent to issue tax exempt securities for reimbursement of expenditures related to the acquisition of equipment and/or capital purchases from the five year capital projects schedule. The maximum principal amount of obligation expected to be issued is \$266.1 million. This Declaration of Intent does not represent the actual authorization to issue bonds, but gives the County the ability to reimburse authorized expenditures with tax exempt bond proceeds. A separate Board approval is required for the actual bond issuance.

Economic Factors and Next Year's Budget and Rates

- Arizona's economic growth slowed during the Spring of 2014, with job growth falling back to the U.S. average. Nonetheless, the state economy continues to expand and growth is likely to continue as long as the nation avoids recession. The forecast calls for state growth to pick up speed during fiscal years 2015-2017, with gains across most indicators far exceeding national results (www.eller.arizona.edu).
- The U.S. Census Bureau reports that Maricopa County's population increased by 1.7 percent from fiscal year 2012 to 2013 (www.census.gov). The unemployment rate in Maricopa County in September 2014 was 5.8 percent, which remains below both the state and national average of 6.9 percent and 5.9 percent, respectively (www.laborstats.az.gov).

Management's Discussion and Analysis (Continued)

- As reported by the U.S. Census Bureau, Maricopa County's population increased 18.8 percent from 2003 to 2013, which is higher than the United States' overall population increase of 8.7 percent for the same time period (www.census.gov).

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 2015 budget and tax rate, which took into account several significant trends:

- Net assessed property tax valuations increased in fiscal year 2015; however, the growth rate of net assessed valuations will be constrained beginning fiscal year 2016 for most property types due to the passage of Proposition 117, which caps the year-over-year property tax valuation increase to the lesser of the full cash value or 5 percent.
- The primary property tax rate for fiscal years 2016 through 2019 will adjust annually to a rate that retains a positive fund balance in the General Fund, resulting in a nearly flat tax rate during these years.
- In fiscal year 2015, annual collections of State Shared Sales Tax, Vehicle License Tax, Highway User Revenues and County Jail Excise Tax revenues are anticipated to return to the peak level of collections in fiscal year 2007. Subsequent yearly growth rates are expected to decrease and average 5 percent from fiscal year 2016 through 2019.

In accordance with A.R.S., the entire General Fund spendable fund balance amount (see page 10 for more information) 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.



Financial Section



Basic Financial Statements

Maricopa County

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

Government-wide Financial Statements

The **Statement of Net Position** presents information on all of Maricopa County's assets and deferred outflows of resources and liabilities and deferred inflows of resources, with the difference between the two reported as net position.

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

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

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

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

Major Funds

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

Special Revenue Funds

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 and Detention Technology Capital Improvement Fund for construction of the adult and juvenile detention facilities and detention technology infrastructure.

Debt Service Funds

County Improvement Debt Fund – accounts for the debt service on the Lease Revenue Bonds, Series 2007A; and Lease Revenue Refunding Bonds, Series 2007B.

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.

Enterprise Funds

Housing Authority Fund – accounts for the activity of the Housing Authority of Maricopa County.

Maricopa County
Statement of Net Position
June 30, 2014

PRIMARY GOVERNMENT

	Governmental Activities	Business-type Activities	Total
ASSETS			
Cash in bank and on hand	\$ 29,701,654	\$ 2,612,708	\$ 32,314,362
Cash and investments held by County Treasurer	1,187,537,737		1,187,537,737
Receivables (net of allowances for uncollectibles)	19,227,413	794,312	20,021,725
Due from other governmental units	168,158,614		168,158,614
Inventories	8,965,806	57,634	9,023,440
Prepays	4,569,793	57,611	4,627,404
Miscellaneous	2,234,903		2,234,903
Intergovernmental loans	16,351,094		16,351,094
Cash and cash equivalents – restricted		3,177,669	3,177,669
Cash and investments held by trustee – restricted	39,532,795		39,532,795
Capital assets:			
Land	754,229,626	4,737,544	758,967,170
Buildings and improvements	1,874,200,974	68,090,653	1,942,291,627
Machinery and equipment	366,712,855	1,170,073	367,882,928
Infrastructure – nondepreciable	715,579,904		715,579,904
Infrastructure – depreciable	272,688,101		272,688,101
Construction in progress	385,295,337	1,853,543	387,148,880
Accumulated depreciation	(835,869,129)	(42,315,190)	(878,184,319)
Total assets	<u>5,009,117,477</u>	<u>40,236,557</u>	<u>5,049,354,034</u>
DEFERRED OUTFLOWS OF RESOURCES			
Deferred charges on debt refunding	523,477		523,477
Total deferred outflows of resources	<u>523,477</u>		<u>523,477</u>
LIABILITIES			
Accounts payable	74,492,022	1,279,033	75,771,055
Accrued liabilities	11,286,386	211,595	11,497,981
Employee compensation payable	91,386,315	94,790	91,481,105
Interest payable	2,476,074	50,624	2,526,698
Unearned revenue	6,981,756	92,490	7,074,246
Advances	49,423		49,423
Deposits held for other parties	3,170,352	208,362	3,378,714
Noncurrent liabilities:			
Due within one year	48,024,503	66,373	48,090,876
Due in more than one year	167,749,224	6,307,558	174,056,782
Total liabilities	<u>405,616,055</u>	<u>8,310,825</u>	<u>413,926,880</u>
NET POSITION			
Net investment in capital assets	3,423,302,960	28,227,151	3,451,530,111
Restricted for:			
General government	3,920,999		3,920,999
Public safety	377,446,517		377,446,517
Highways and streets	75,747,721		75,747,721
Health, welfare and sanitation	25,470,433	2,199,816	27,670,249
Culture and recreation	37,700,793		37,700,793
Education	3,053,137		3,053,137
Debt service	18,915,251		18,915,251
Unrestricted	638,467,088	1,498,765	639,965,853
Total net position	<u>\$4,604,024,899</u>	<u>\$ 31,925,732</u>	<u>\$4,635,950,631</u>

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

Maricopa County
Statement of Activities
For the Fiscal Year Ended June 30, 2014

	Program Revenues				Net (Expense) Revenue and Changes in Net Position		
	Expenses	Charges for Services	Operating Grants and Contributions	Capital Grants and Contributions	Primary Government		
					Governmental Activities	Business-type Activities	Total
Functions/Programs							
Primary government:							
Governmental activities:							
General government	\$ 207,955,003	\$ 24,448,700	\$ 12,511,475	\$	\$ (170,994,828)	\$	\$ (170,994,828)
Public safety	1,009,516,114	140,384,054	27,718,961	4,332,904	(837,080,195)		(837,080,195)
Highways and streets	87,024,827	15,534,823	90,064,274	45,223,314	63,797,584		63,797,584
Health, welfare and sanitation	403,901,208	51,138,425	106,952,511		(245,810,272)		(245,810,272)
Culture and recreation	50,968,956	14,943,535	313,425	13,389	(35,698,607)		(35,698,607)
Education	26,684,832	465,823	21,552,304		(4,666,705)		(4,666,705)
Interest on long-term debt	5,237,255				(5,237,255)		(5,237,255)
Total governmental activities	<u>1,791,288,195</u>	<u>246,915,360</u>	<u>259,112,950</u>	<u>49,569,607</u>	<u>(1,235,690,278)</u>		<u>(1,235,690,278)</u>
Business-type activities:							
Housing Authority	25,070,360	6,741,213	15,529,154	1,440,065		(1,359,928)	(1,359,928)
Total business-type activities	<u>25,070,360</u>	<u>6,741,213</u>	<u>15,529,154</u>	<u>1,440,065</u>		<u>(1,359,928)</u>	<u>(1,359,928)</u>
Total primary government	<u>\$1,816,358,555</u>	<u>\$253,656,573</u>	<u>\$274,642,104</u>	<u>\$ 51,009,672</u>	<u>(1,235,690,278)</u>	<u>(1,359,928)</u>	<u>(1,237,050,206)</u>
General revenues:							
Taxes:							
Property taxes, levied for general purposes					429,235,095		429,235,095
Property taxes, levied for Flood Control District					39,287,012		39,287,012
Property taxes, levied for Library District					14,246,516		14,246,516
Property taxes, levied for Street Lighting District					6,070,638		6,070,638
Share of state sales taxes					447,541,942		447,541,942
Sales tax – Jail construction and operation					133,929,831		133,929,831
Surcharge tax – Stadium District					5,394,707		5,394,707
Share of state vehicle license tax					126,137,174		126,137,174
Grants and contributions not restricted to specific programs					3,011,264		3,011,264
Unrestricted investment earnings					2,150,743	89	2,150,832
Miscellaneous					24,138,258	164,356	24,302,614
Total general revenues					<u>1,231,143,180</u>	<u>164,445</u>	<u>1,231,307,625</u>
Change in net position					<u>(4,547,098)</u>	<u>(1,195,483)</u>	<u>(5,742,581)</u>
Net position, July 1, 2013, as restated					<u>4,608,571,997</u>	<u>33,121,215</u>	<u>4,641,693,212</u>
Net position, June 30, 2014					<u>\$4,604,024,899</u>	<u>\$ 31,925,732</u>	<u>\$4,635,950,631</u>

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

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2014

	General	Detention Operations	County Improvement Debt
ASSETS			
Cash in bank and on hand	\$ 26,087,885	\$	\$
Cash and investments held by County Treasurer	28,965,929	47,359,527	4,997,993
Receivables (net of allowances for uncollectibles)	10,663,487	261,665	
Due from other funds	10,159,725		
Due from other governmental units	86,131,500	26,719,715	2,088,210
Inventories	4,770,325	70,558	
Miscellaneous	481,111	605,876	
Intergovernmental loans	16,351,094		
Cash and investments held by trustee – restricted			28,761,969
Total assets	<u>\$ 183,611,056</u>	<u>\$ 75,017,341</u>	<u>\$ 35,848,172</u>
LIABILITIES			
Accounts payable	\$ 22,517,405	\$ 5,217,707	\$
Employee compensation payable	10,819,556	4,579,990	
Accrued liabilities	582,514	2,795,951	
Due to other funds			
Interest payable			2,437,590
Bonds payable			11,840,000
Special assessment debt with governmental commitment			
Advances	49,423		
Unearned revenue			
Deposits held for other parties	276,367		
Total liabilities	<u>34,245,265</u>	<u>12,593,648</u>	<u>14,277,590</u>
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue – property tax	7,041,638		
Unavailable revenue – intergovernmental	1,351,094	1,094,741	2,088,210
Total deferred inflows of resources	<u>8,392,732</u>	<u>1,094,741</u>	<u>2,088,210</u>
FUND BALANCES			
Nonspendable	19,770,325	70,558	
Restricted		61,258,394	14,484,379
Committed			4,997,993
Assigned	113,712,308		
Unassigned	7,490,426		
Total fund balances	<u>140,973,059</u>	<u>61,328,952</u>	<u>19,482,372</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 183,611,056</u>	<u>\$ 75,017,341</u>	<u>\$ 35,848,172</u>

Amounts reported for governmental activities in the Statement of Net Position 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 Position.

Some deferred outflows, long-term liabilities and compensated absences are not due and payable shortly after June 30, 2014, and therefore, are not reported in the funds

Net position 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
\$ 190,391,971	\$ 301,187,443	\$ 246,363,176	\$ 835,566	\$ 26,923,451
			282,822,070	1,102,088,109
			1,491,744	12,416,896
				10,159,725
			53,219,189	168,158,614
			2,216,556	7,057,439
			1,147,916	2,234,903
				16,351,094
			10,770,826	39,532,795
<u>\$ 190,391,971</u>	<u>\$ 301,187,443</u>	<u>\$ 246,363,176</u>	<u>\$ 352,503,867</u>	<u>\$ 1,384,923,026</u>
\$ 103,671	\$ 998,179	\$ 9,603,332	\$ 32,464,313	\$ 70,904,607
			3,808,445	19,207,991
			3,417,776	6,796,241
			9,694,397	9,694,397
			1,890	2,439,480
				11,840,000
			4,339	4,339
				49,423
			6,981,756	6,981,756
46,359	256,079		2,591,547	3,170,352
<u>150,030</u>	<u>1,254,258</u>	<u>9,603,332</u>	<u>58,964,463</u>	<u>131,088,586</u>
			583,489	7,625,127
			4,313,988	8,848,033
			4,897,477	16,473,160
			2,216,556	22,057,439
190,241,941			275,975,742	541,960,456
	299,933,185	236,759,844	12,835,482	554,526,504
				113,712,308
			(2,385,853)	5,104,573
<u>190,241,941</u>	<u>299,933,185</u>	<u>236,759,844</u>	<u>288,641,927</u>	<u>1,237,361,280</u>
<u>\$ 190,391,971</u>	<u>\$ 301,187,443</u>	<u>\$ 246,363,176</u>	<u>\$ 352,503,867</u>	
				3,528,786,434
				16,473,160
				18,656,279
				(197,252,254)
				<u>\$ 4,604,024,899</u>

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
For the Fiscal Year Ended June 30, 2014

	General	Detention Operations	County Improvement Debt
REVENUES			
Taxes	\$ 422,074,283	\$ 133,929,831	\$
Licenses and permits	2,745,683		
Intergovernmental	592,086,027	1,127,899	
Charges for services	39,288,109	27,148,722	2,081,427
Fines and forfeits	11,779,626		
Special assessments			
Interest income	475,529	122,020	74,540
Miscellaneous	8,191,440	781,004	
Total revenues	1,076,640,697	163,109,476	2,155,967
EXPENDITURES			
Current:			
General government	127,650,242		
Public safety	485,672,799	338,199,923	
Highways and streets			
Health, welfare and sanitation	249,104,319		
Culture and recreation	2,410,970		
Education	3,468,762		
Debt service:			
Principal			11,840,000
Interest			4,875,180
Other expenses			
Capital outlay	12,648,247	2,979,351	
Total expenditures	880,955,339	341,179,274	16,715,180
Excess (deficiency) of revenues over expenditures	195,685,358	(178,069,798)	(14,559,213)
OTHER FINANCING SOURCES (USES)			
Transfers in	2,137,750	173,981,440	3,082,630
Transfers out	(335,306,799)	(7,761,018)	
Total other financing sources (uses)	(333,169,049)	166,220,422	3,082,630
Net change in fund balances	(137,483,691)	(11,849,376)	(11,476,583)
Fund balances, July 1, 2013, as restated	277,830,627	73,179,418	30,958,955
Changes in nonspendable resources:			
Increase (decrease) in inventories	626,123	(1,090)	
Fund balances, June 30, 2014	\$ 140,973,059	\$ 61,328,952	\$ 19,482,372

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
\$	\$	\$	\$ 59,123,121	\$ 615,127,235
			41,549,380	44,295,063
	130,384		286,546,440	879,890,750
			89,899,796	158,418,054
			17,202,089	28,981,715
			6,070,638	6,070,638
			356,894	1,028,983
			7,913,831	16,886,275
	<u>130,384</u>		<u>508,662,189</u>	<u>1,750,698,713</u>
			8,020,499	135,670,741
			136,145,229	960,017,951
			51,635,626	51,635,626
			151,177,977	400,282,296
			34,525,962	36,936,932
			23,038,093	26,506,855
			8,902,071	20,742,071
			516,001	5,391,181
			1,250	1,250
<u>6,576,425</u>	<u>23,147,414</u>	<u>46,960,595</u>	<u>136,447,065</u>	<u>228,759,097</u>
<u>6,576,425</u>	<u>23,147,414</u>	<u>46,960,595</u>	<u>550,409,773</u>	<u>1,865,944,000</u>
<u>(6,576,425)</u>	<u>(23,017,030)</u>	<u>(46,960,595)</u>	<u>(41,747,584)</u>	<u>(115,245,287)</u>
7,248,089	145,164,013	85,111,435	100,104,867	516,830,224
(25,000,001)	(75,531,121)	(2,020,000)	(75,677,793)	(521,296,732)
<u>(17,751,912)</u>	<u>69,632,892</u>	<u>83,091,435</u>	<u>24,427,074</u>	<u>(4,466,508)</u>
(24,328,337)	46,615,862	36,130,840	(17,320,510)	(119,711,795)
214,570,278	253,317,323	200,629,004	306,126,009	1,356,611,614
			(163,572)	461,461
<u>\$ 190,241,941</u>	<u>\$ 299,933,185</u>	<u>\$ 236,759,844</u>	<u>\$ 288,641,927</u>	<u>\$ 1,237,361,280</u>

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

For the Fiscal Year Ended June 30, 2014

Net change in fund balances – total governmental funds (page 25)	\$ (119,711,795)
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Amounts reported for governmental activities in the Statement of Activities on page 21 are different because:

Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.	112,108,083
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The net effect of various miscellaneous transactions involving capital assets is to decrease net position.	(11,935,502)
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Collections of certain revenues in the governmental funds exceeded revenues reported in the Statement of Activities.	(748,055)
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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 position. 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.	20,230,750
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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.	(2,241,492)
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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.	(2,249,087)
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Change in net position of governmental activities (page 21)	<u>\$ (4,547,098)</u>
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The notes to the financial statements are an integral part of this statement.



Maricopa County
Statement of Net Position
Proprietary Funds
June 30, 2014

	Business-type Activities – Enterprise Fund	Governmental Activities – Internal Service Funds
	Housing Authority	
ASSETS		
Current assets:		
Cash in bank and on hand	\$ 2,612,708	\$ 2,778,203
Cash and investments held by County Treasurer		85,449,628
Receivables:		
Accounts	794,312	6,702,546
Accrued interest		107,971
Inventories	57,634	1,908,367
Prepays	57,611	4,569,793
Cash and cash equivalents – restricted	3,177,669	
Total current assets	<u>6,699,934</u>	<u>101,516,508</u>
Noncurrent assets:		
Capital assets:		
Land	4,737,544	
Buildings and improvements	68,090,653	
Machinery and equipment	1,170,073	15,110,259
Construction in progress	1,853,543	
Accumulated depreciation	(42,315,190)	(11,059,025)
Total noncurrent assets	<u>33,536,623</u>	<u>4,051,234</u>
Total assets	<u>40,236,557</u>	<u>105,567,742</u>
LIABILITIES		
Current liabilities:		
Accounts payable	1,279,033	3,587,415
Employee compensation payable	94,790	1,221,119
Accrued liabilities	262,219	4,490,145
Unearned revenue	92,490	
Deposits held for other parties	208,362	
Due to other funds		465,328
Liability for reported and incurred but not reported claims (current portion)		30,763,988
Long-term debt (current portion)	66,373	
Total current liabilities	<u>2,003,267</u>	<u>40,527,995</u>
Noncurrent liabilities:		
Liability for reported and incurred but not reported claims		46,383,468
Long-term debt	6,307,558	
Total noncurrent liabilities	<u>6,307,558</u>	<u>46,383,468</u>
Total liabilities	<u>8,310,825</u>	<u>86,911,463</u>
NET POSITION		
Net investment in capital assets	28,227,151	4,051,234
Restricted for health, welfare, and sanitation	2,199,816	
Unrestricted	1,498,765	14,605,045
Total net position	<u>\$ 31,925,732</u>	<u>\$ 18,656,279</u>

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

Maricopa County
Statement of Revenues, Expenses, and Changes in Fund Net Position
Proprietary Funds
For the Fiscal Year Ended June 30, 2014

	Business-type Activities – Enterprise Fund Housing Authority	Governmental Activities – Internal Service Funds
<u>OPERATING REVENUES</u>		
Charges for services	\$ 6,741,213	\$ 187,014,743
Intergovernmental	15,529,154	
Miscellaneous	164,356	5,476,337
Total operating revenues	<u>22,434,723</u>	<u>192,491,080</u>
<u>OPERATING EXPENSES</u>		
Personal services	2,800,411	13,042,007
Supplies		17,031,934
Other services	628,581	11,307,650
Housing assistance payments	15,889,813	
Legal		6,112,202
Insurance and claims	330,157	140,646,316
Leases and rentals		61,346
Repairs and maintenance	2,212,451	2,182,431
Travel and transportation		142,509
Utilities	980,725	7,799,543
Depreciation	1,910,856	1,174,966
Total operating expenses	<u>24,752,994</u>	<u>199,500,904</u>
Operating loss	(2,318,271)	(7,009,824)
<u>NONOPERATING REVENUES (EXPENSES)</u>		
Investment income	89	219,689
Loss on disposal of capital assets	(2,431)	(2,466)
Premium refund		3,450,568
Return of contributions		(3,423,209)
Interest expense	(240,156)	
Other expense	(74,779)	
Total nonoperating revenues (expenses)	<u>(317,277)</u>	<u>244,582</u>
Loss before contributions and transfers	(2,635,548)	(6,765,242)
Capital contributions	1,440,065	49,647
Transfers in		4,466,508
Change in net position	<u>(1,195,483)</u>	<u>(2,249,087)</u>
Total net position, July 1, 2013, as restated	<u>33,121,215</u>	<u>20,905,366</u>
Total net position, June 30, 2014	<u>\$ 31,925,732</u>	<u>\$ 18,656,279</u>

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, 2014

	Business-type Activities – Enterprise Fund	Governmental Activities - Internal Service Funds
	Housing Authority	
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>		
Charges for services	\$ 22,651,452	\$ 181,694,799
Other receipts	102,212	5,476,337
Payments for goods and services	(20,274,793)	(198,653,831)
Payments for personal services and benefits	(2,134,104)	(12,889,485)
Net cash provided by (used for) operating activities	<u>344,767</u>	<u>(24,372,180)</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>		
Transfers from other funds		4,466,508
Loan payments to General Fund		(17,983)
Operating net asset adjustment premium refund		4,947,028
Premium refund		3,450,568
Return of contributions		(3,423,209)
Payments on long-term debt	(11,552)	
Net cash provided by (used for) noncapital financing activities	<u>(11,552)</u>	<u>9,422,912</u>
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>		
Acquisition of capital assets	(2,387,360)	(288,692)
Capital grants received	923,709	
Proceeds from issuance of debt	1,931,909	
Payments on long-term debt	(26,441)	
Net cash provided by (used for) capital and related financing activities	<u>441,817</u>	<u>(288,692)</u>
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>		
Interest and dividends	86,078	239,732
Net cash provided by investing activities	<u>86,078</u>	<u>239,732</u>
Net increase (decrease) in cash and cash equivalents	861,110	(14,998,228)
Cash and cash equivalents, July 1, 2013	<u>4,929,267</u>	<u>103,226,059</u>
Cash and cash equivalents, June 30, 2014	<u>\$ 5,790,377</u>	<u>\$ 88,227,831</u>
<u>RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</u>		
Operating loss	\$ (2,318,271)	\$ (7,009,824)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:		
Depreciation expense	1,910,856	1,174,966
Liability for reported and incurred but not reported claims - noncurrent		1,426,469
Changes in assets [(increase)/decrease] and liabilities [(increase)/(decrease)]:		
Accounts receivable	262,578	(5,319,944)
Inventories	62,131	(387,887)
Prepays		(152,704)
Other assets	(4,760)	
Accounts payable	438,718	303,818
Employee compensation payable		152,522
Accrued liabilities	36,766	(5,127,518)
Long-term debt	(66,421)	
Liability for reported and incurred but not reported claims - current		(9,432,078)
Other liabilities	23,170	
Net cash provided by (used for) operating activities	<u>\$ 344,767</u>	<u>\$ (24,372,180)</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>		
Accumulated depreciation from disposed capital assets	\$ 16,520	\$ 370,763
Machinery and equipment disposed	(18,951)	(373,229)
Loss on disposal of capital assets	2,431	2,466
Capital assets transferred from governmental activities		49,647
Capital contributions		(49,647)

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



Maricopa County
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
For the Fiscal Year Ended June 30, 2014

	<u>Investment Trust Fund</u>
<u>Additions:</u>	
Contributions from participants	\$ 9,960,452,709
Investment income:	
Interest income	7,057,043
Net change in fair value of investments	<u>(7,273,017)</u>
Net investment income	<u>(215,974)</u>
Total additions	<u>9,960,236,735</u>
 <u>Deductions:</u>	
Distributions to participants	<u>9,998,233,002</u>
Total deductions	<u>9,998,233,002</u>
 Change in net position	 (37,996,267)
 Net position, July 1, 2013	 <u>2,311,948,766</u>
Net position, June 30, 2014	<u>\$ 2,273,952,499</u>

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



Financial Section



Basic Financial Statements - Notes

Maricopa County 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**
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- NOTE 11 INTERGOVERNMENTAL LOANS**
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- NOTE 13 CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS**
- NOTE 14 LONG-TERM LIABILITIES**
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- NOTE 16 MUNICIPAL REVOLVING LINE OF CREDIT AND IRREVOCABLE STANDBY LETTER OF CREDIT**
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- NOTE 20 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS**
- NOTE 21 INTERFUND BALANCES AND ACTIVITY**

Notes to the Financial Statements

(Continued)

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).

For the year ended June 30, 2014, the County implemented the provisions of GASB Statement No. 65, *Items Previously Reported as Assets and Liabilities*. GASB Statement No. 65 reclassifies certain items that were previously reported as assets and liabilities as deferred outflows of resources or deferred inflows of resources and recognizes certain other items that were previously reported as assets and liabilities as revenues or expenses.

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. Component units should be blended in the County's financial statements when the component unit's governing body is substantively the same as the County's governing body and there is either a financial benefit or burden relationship between the County and the component unit or county management has operational responsibility for it; the component unit provides services entirely, or almost entirely, to the County; or the component unit's total debt outstanding is expected to be repaid entirely or almost entirely with the County's resources. 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.

Notes to the Financial Statements

(Continued)

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. The Stadium District also issues separate financial statements. 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, it is able to significantly influence the programs, projects, activities, or level of services provided by the District; therefore, 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. The Housing Authority also issues separate financial statements which include three discretely presented component units, Rose Terrace Development Partnership, L.L.C., Rose Terrace Development Partnership Phase II, L.L.C, and Maricopa Revitalization Partnership, L.L.C. These component units are combined and reported with the Housing Authority as a single enterprise fund on Maricopa County's financial statements.

Notes to the Financial Statements

(Continued)

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
8910 N. 78th Avenue, Building D
Peoria, Arizona 85345
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 information's usefulness.

Government-wide financial statements – provide information about the primary government (the County) and its component units. The statements include a statement of net position 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. 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 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 the County levies or imposes, 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

Notes to the Financial Statements

(Continued)

and enterprise 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.

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. Other revenues, such as subsidies, result from transactions in which the parties do not exchange equal values and are considered nonoperating revenues along with investment earnings and revenues ancillary activities generate. Operating expenses include the cost of services, administrative expenses, and depreciation on capital assets. Other expenses, such as interest expense, are considered 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 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 and Detention Technology Capital Improvement Fund for construction of the adult and juvenile detention facilities and detention technology infrastructure.

The County Improvement Debt Fund – accounts for the debt service on the 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 reports the following major enterprise fund:

The Housing Authority Fund – accounts for the activities of the Housing Authority of Maricopa County.

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.

Notes to the Financial Statements

(Continued)

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 and the accrual basis of accounting. The agency funds are custodial in nature and do not have a measurement focus but utilize the accrual basis of accounting for reporting its assets and liabilities. 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 position resources available to finance the program. For these types of programs, the County applies grant resources to such programs before using general revenues. For all other programs, the County uses unrestricted revenues first.

D. Cash and Investments

For the statement of cash flows, the County's cash and cash equivalents are considered to be cash on hand, demand deposits, cash and investments held by the County Treasurer, and only those highly liquid investments with a maturity of three months or less when purchased.

Short-term debt investments, with remaining maturities of up to 90 days at the date of the financial statements, and nonparticipating interest-earning investment contracts are reported 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.

Notes to the Financial Statements

(Continued)

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 position 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:

<u>Type of Assets</u>	<u>Estimated Useful Life (In Years)</u>
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.

Notes to the Financial Statements

(Continued)

H. Deferred Outflows/Inflows of Resources

The statement of net position and balance sheet include separate sections for deferred outflows of resources and deferred inflows of resources. Deferred outflows of resources represent a consumption of net position that applies to future periods that will be recognized as an expense or expenditure in future periods. Deferred inflows of resources represent an acquisition of net position or fund balance that applies to future periods and will be recognized as revenue in future periods.

I. Fund Balance Classifications

The governmental funds' fund balances are reported separately within classifications based on a hierarchy of the constraints placed on those resources' use. 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 the County's Board of Supervisors approved, which is the highest level of decision-making authority within the County. Only the Board can remove or change the constraints placed on committed fund balances.

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 is 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.

J. Investment Income

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

K. Compensated Absences

Compensated absences consist of vacation leave and a calculated amount of sick leave employees earned 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.

Notes to the Financial Statements (Continued)

Employees may accumulate an unlimited number of sick leave hours. Generally, sick leave benefits provide for ordinary sick pay and are cumulative but employees forfeit them 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, 2014, 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, 2014, 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	\$ 4,770,325	\$ 70,558	\$	\$	\$	\$	\$ 2,216,556	\$ 7,057,439
Loan receivable	15,000,000							15,000,000
Total nonspendable	<u>19,770,325</u>	<u>70,558</u>					<u>2,216,556</u>	<u>22,057,439</u>
Restricted for:								
Debt service			14,484,379				4,430,872	18,915,251
Education							3,053,137	3,053,137
Flood control							41,004,478	41,004,478
General government							37,801	37,801
Health and welfare							21,389,253	21,389,253
Judicial activities							18,436,469	18,436,469
Law enforcement		61,258,394		190,241,941			61,203,088	312,703,423
Library District							13,130,259	13,130,259
Other purposes							9,405,861	9,405,861
Parks and recreation							5,812,455	5,812,455
Social services							146,731	146,731
Stadium District							18,758,079	18,758,079
Transportation							76,696,424	76,696,424
Waste management							2,470,835	2,470,835
Total restricted		<u>61,258,394</u>	<u>14,484,379</u>	<u>190,241,941</u>			<u>275,975,742</u>	<u>541,960,456</u>
Committed to:								
Capital projects					299,933,185	236,759,844	128,250	536,821,279
Debt service			4,997,993					4,997,993
Health and welfare							9,434,563	9,434,563
Other purposes							3,272,669	3,272,669
Total committed			<u>4,997,993</u>		<u>299,933,185</u>	<u>236,759,844</u>	<u>12,835,482</u>	<u>554,526,504</u>
Assigned to:								
General government	113,712,308							113,712,308
Total assigned	<u>113,712,308</u>							<u>113,712,308</u>
Unassigned	<u>7,490,426</u>						<u>(2,385,853)</u>	<u>5,104,573</u>
Total fund balances	<u>\$ 140,973,059</u>	<u>\$ 61,328,952</u>	<u>\$ 19,482,372</u>	<u>\$ 190,241,941</u>	<u>\$ 299,933,185</u>	<u>\$ 236,759,844</u>	<u>\$ 288,641,927</u>	<u>\$ 1,237,361,280</u>

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, 2014, the General Fund did not have fund balances committed for budget stabilization.

Notes to the Financial Statements

(Continued)

NOTE 3 – REPORTING CHANGES

Beginning in fiscal year 2014, the Housing Authority Fund will be reported as major proprietary fund (enterprise fund). In the prior year, the Housing Authority Fund was reported as a nonmajor governmental fund (special revenue fund). This reporting change is consistent with the Housing Authority Fund's separately issued financial statements. In addition, the County established the Sheriff Towing and Impound Fund (special revenue fund), a nonmajor governmental fund. The County also renamed several funds to unify the fund names with the County's Annual Business Strategies budget book.

NOTE 4 – BEGINNING BALANCES RESTATED

On July 1, 2013, Maricopa County restated governmental funds beginning fund balance and governmental activities beginning net position for a prior period correction of \$3,618,275 related to inmate billing revenues in the Detention Operations Fund that should have been recorded in a prior fiscal year.

On July 1, 2013, Maricopa County restated beginning net position of governmental activities and the internal service funds for a prior period correction related to the Employee Benefits Trust Fund of \$4,947,028 for an overpayment of capitation expense that was refunded by the insurance provider.

On July 1, 2013, Maricopa County restated governmental activities capital asset and beginning net position balances by (\$877,533) for construction in progress related to non-deployed vehicles that should have been deleted in a prior fiscal year.

In fiscal year 2013, the Housing Authority Fund was reported as special revenue fund. Beginning July 1, 2013, the Housing Authority Fund is presented as an enterprise fund to correspond with the manner in which they are presented in the Housing Authority of Maricopa County's separately issued audited financial statements. As a result, on July 1, 2013, Maricopa County restated beginning fund balance of the governmental funds for (\$4,872,010) and beginning net position of governmental activities, business-type activities and the enterprise funds of (\$33,217,783). In addition, on July 1, 2013, the Housing Authority restated beginning business-type activities and enterprise fund net position of (\$96,568) for the net unamortized balance of debt issuance costs in accordance with the implementation of GASB 65.

On July 1, 2013, the County restated governmental activities infrastructure asset and net position balances by (\$22,395,238) for corrections of prior periods resulting from infrastructure assets that that should have been deleted in a prior fiscal year.

Beginning net position and beginning fund balances were adjusted for the above, as follows:

	Governmental Activities	Business- type Activities	Total Governmental Funds	Enterprise Fund – Housing Authority	Internal Service Funds
Net position/fund balance reported as of June 30, 2013	\$4,656,497,248	\$	\$ 1,357,865,349	\$	\$ 15,958,338
Plus: Detention Operations Fund receivables	3,618,275		3,618,275		
Plus: Employee Benefits	4,947,028				4,947,028
Minus: Construction In Progress corrections	(877,533)				
Plus/(Minus): Housing Authority Reclassification	(33,217,783)	33,217,783	(\$4,872,010)	33,217,783	
Minus: Housing Authority GASB 65		(96,568)		(96,568)	
Minus: Infrastructure corrections	(22,395,238)				
Net position/fund balance as of July 1, 2013, as restated	<u>\$4,608,571,997</u>	<u>\$ 33,121,215</u>	<u>\$ 1,356,611,614</u>	<u>\$ 33,121,215</u>	<u>\$ 20,905,366</u>

Notes to the Financial Statements

(Continued)

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 position – Governmental Activities as reported in the government-wide Statement of Net Position. The details of this reconciliation follow:

Fund balances – total governmental funds	\$ 1,237,361,280
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Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.

Land	754,229,626
Buildings and improvements	1,874,200,974
Machinery and equipment	351,602,596
Infrastructure	988,268,005
Construction in progress	385,295,337
Accumulated depreciation	(824,810,104)
Net governmental funds capital assets at June 30, 2014	<u>3,528,786,434</u>

Some receivables are not available to pay for current period expenditures and therefore, are reported as unavailable revenue in funds.

Unavailable revenue for property taxes receivable at June 30, 2014	7,625,127
Unavailable revenue for grant revenues receivable at June 30, 2014	4,286,665
Unavailable revenue for other revenues receivable at June 30, 2014	4,561,368
	<u>16,473,160</u>

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

18,656,279

Some deferred outflows, long-term liabilities, and compensated absences are not due and payable shortly after June 30, 2014, and therefore, are not reported in the funds.

Noncurrent lease revenue bonds due in more than one year at June 30, 2014	(97,135,000)
Stadium District revenue bonds payable at June 30, 2014	(19,260,000)
Special assessment debt with governmental commitment payable at June 30, 2014	(45,126)
Deferred charges on debt refunding at June 30, 2014	523,477
Bond premium unamortized at June 30, 2014	(559,708)
Claims and judgments at June 30, 2014	(1,546,046)
Governmental funds compensated absences payable at June 30, 2014	(70,957,205)
Liability for closure and postclosure costs at June 30, 2014	(8,236,052)
Accrued interest payable at June 30, 2014	(36,594)
	<u>(197,252,254)</u>

Net position of governmental activities	<u>\$ 4,604,024,899</u>
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Notes to the Financial Statements

(Continued)

The governmental fund reconciliation of the Statement of Revenues, Expenditures, and Changes in Fund Balances is a reconciliation between net changes in fund balances – total governmental funds and changes in net position 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	\$ (119,711,795)
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Governmental funds report capital outlays as expenditures. However, in the Statement of Activities, the cost of those assets is allocated over their estimated useful lives and reported as depreciation expense. This is the amount by which capital outlays exceeded depreciation in the current period.

Governmental funds capital outlay	194,236,812
Government-wide depreciation expense for the year ended June 30, 2014	(83,303,695)
Add: Internal service funds depreciation expense for the year ended June 30, 2014	1,174,966
	<u>112,108,083</u>

The net effect of various miscellaneous transactions involving capital assets is to decrease net position.

Donations of capital assets	24,649,051
Net value of disposed capital assets for the year ended June 30, 2014	(36,584,553)
	<u>(11,935,502)</u>

Collections of certain revenues in the governmental funds exceeded revenues reported in the Statement of Activities. Also, revenue in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.

Collections of grant revenues plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2014	(2,463,534)
Collections of property taxes plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2014	(2,845,889)
Other revenue earned during the year ended June 30, 2014	4,561,368
	<u>(748,055)</u>

The issuance of long-term debt (e.g., bonds, leases) provides current financial resources to governmental funds, while the repayment of the principal of long-term debt consumes the current financial resources of governmental funds. Neither transaction, however, has any effect on net position. Also, governmental funds report the effect of premiums, discounts, and similar items when debt is issued, whereas these amounts are 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	11,840,000
Principal payments on Stadium District revenue bonds	3,180,000
Principal payments on Stadium District loan payable	5,706,857
Principal payments on special assessment debt with governmental commitment	18,036
Amortization of bond premium	146,312
Amortization of deferred charges on debt refunding	(666,497)
Accrued interest payable on long-term debt	6,042
	<u>20,230,750</u>

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

Net increase in employee compensation payable	(6,477,058)
Increase in inventories	461,461
Net decrease in claims and judgments	3,212,395
Net decrease in liability for closure and postclosure costs	561,710
	<u>(2,241,492)</u>

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

Change in net position of governmental activities	<u>\$ (4,547,098)</u>
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Notes to the Financial Statements

(Continued)

NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2014, the following other governmental and internal service funds reported deficits in fund balances or net position.

FUND	DEFICIT
Governmental Funds:	
Adult Probation Grants	\$ 152,581
Air Quality Grants	191,802
Animal Control Grants	71,412
CDBG Housing Trust	444,493
Clerk of the Court Grants	4,981
County Attorney Grants	99,450
Human Services Grants	255,317
Public Defender Grants	5,010
School Grants	302,481
Sheriff Grants	764,637
Sheriff RICO	3,991
Superior Court Fill the GAP	48,776
Superior Court Grants	30,961
Transportation Grants	9,961
Internal Service Funds:	
Risk Management	\$ 30,195,879

The deficits in fund balances for Adult Probation Grants, Air Quality Grants, Animal Control Grants, CDBG Housing Trust, Clerk of the Court Grants, County Attorney Grants, Human Services Grants, Public Defender Grants, School Grants, Sheriff Grants, Superior Court Grants, and Transportation 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 unearned.

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, 2014, the total net position deficit was \$30,195,879. 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 Superior Court Fill the GAP Funds resulted from operations during the year and are expected to be corrected during normal operations in fiscal year 2015.

NOTE 7 – DEPOSITS AND INVESTMENTS

Arizona Revised Statutes (A.R.S.) authorize the County to invest public monies in the State Treasurer's investment pool; obligations issued or guaranteed by the United States or any of the senior debt of its agencies, sponsored agencies, corporations, sponsored corporations, or instrumentalities; specified state and local government bonds, notes, and other evidences of indebtedness; interest-earning investments such as savings accounts, certificates of deposit, and repurchase agreements in eligible depositories; specified commercial paper issued by corporations organized and doing business in the United States; specified bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars; 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.

Notes to the Financial Statements

(Continued)

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. Bonds, debentures, notes, and other evidences of indebtedness that are denominated in United States dollars must be rated "A" or better, at the time of purchase, by at least two nationally recognized rating agencies.
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. 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. The maximum maturity for investments in repurchase agreements is 180 days.

Foreign currency risk

Statutes do not allow foreign investments, unless the investment is denominated in United States dollars.

Deposits - At June 30, 2014, the carrying amount of the County's deposits was \$515,121,255 and the bank balance was \$500,021,858. 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.

At June 30, 2014, \$13,155,551 of the County's bank balance was exposed to custodial credit risk as follows:

Uninsured and uncollateralized	\$ 1,166,670
Uninsured with collateral held by the pledging financial institution's trust department or agent but not in the County's name	11,988,881
Total	<u>\$ 13,155,551</u>

Investments – The County's investments at June 30, 2014, were as follows:

Investment Type	Amount
U.S. Treasury securities	\$ 84,908,400
U.S. agency securities	2,490,669,501
School bonds	229,783,787
School tax anticipation notes short-term	219,521,549
Mutual funds with trustee	23,767,075
Other investments	1,216,023
	<u>\$ 3,049,866,335</u>

The \$1,216,023 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. As these investment amounts are immaterial, no deposits or investment risk (credit risk, custodial credit risk, concentration of credit risk, and interest rate risk) disclosures will be reported for these investments.

Notes to the Financial Statements

(Continued)

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, 2014, credit risk for the County’s investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody’s	\$ 957,808,532
U. S. agency securities	AA+	S&P	19,981,800
U. S. agency securities	P-1	Moody’s	1,512,879,169
School bonds	Aa2	Moody’s	515,008
School bonds	Unrated	Not applicable	229,268,779
School tax anticipation notes short-term	Unrated	Not applicable	219,521,549
Mutual funds with trustee	Aaa-mf	Moody’s	23,767,075
			<u>\$ 2,963,741,912</u>

The \$229,268,779 and \$219,521,549 of unrated school bonds and tax anticipation notes, respectively, are issued by various school districts that deposit their monies with the County Treasurer.

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. At June 30, 2014, the County had \$3,776,085 of U.S. agency securities held by an outside bank that was uninsured and held by the counterparty’s trust department not in the County’s name.

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, 2014, were in the Federal Home Loan Bank (FHLB), the Federal Home Loan Mortgage Corporation (Freddie Mac), Federal National Mortgage Association (Fannie Mae), and the Federal Farm Credit Banks (FFCB). These investments were 47.4 percent, 17.3 percent, 11.4 percent, and 5.5 percent, respectively, of the County’s total investments.

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

Additionally, securities should be invested for a shorter duration, where applicable. At June 30, 2014, the County had the following investments in debt securities.

Investment Type	Amount	Investment Maturities	
		Less than 1 Year	1 – 5 Years
U.S. Treasury securities	\$ 84,908,400	\$ 25,004,750	\$ 59,903,650
U.S. agency securities	2,490,669,501	1,607,877,773	882,791,728
School bonds	229,783,787	40,538,181	189,245,606
School tax anticipation notes short-term	219,521,549	219,521,549	
Mutual funds with trustee	23,767,075	23,767,075	
	<u>\$3,048,650,312</u>	<u>\$1,916,709,328</u>	<u>\$1,131,940,984</u>

Notes to the Financial Statements (Continued)

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 Position follows:

	Governmental Activities	Business-type Activities	Investment Trust Fund	Agency Fund	Total
Cash, deposits and investments:					
Cash on hand			\$ 183,935		
Amount of deposits			515,121,255		
Amount of investments			3,049,866,335		
Total			<u>\$ 3,565,171,525</u>		
Statement of Net Position:					
Cash in bank and on hand	\$ 29,701,654	\$ 2,612,708	\$	\$	\$ 32,314,362
Cash and investments in bank and on hand				29,875,467	29,875,467
Cash and investments held by County Treasurer	1,187,537,737		2,271,990,938	742,557	3,460,271,232
Cash and cash equivalents - restricted		3,177,669			3,177,669
Cash and investments held by trustee	39,532,795				39,532,795
Total	<u>\$ 1,256,772,186</u>	<u>\$ 5,790,377</u>	<u>\$ 2,271,990,938</u>	<u>\$ 30,618,024</u>	<u>\$ 3,565,171,525</u>

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 \$2,518,271 of interest earned in certain other funds to be transferred to the General Fund.

The deposits and investments held by the County are included in the County Treasurer's investment pool, except for \$179,435 of cash on hand, \$70,171,299 of deposits, \$23,767,075 of mutual funds with trustee, \$3,776,085 of U.S. agency securities with trustee and \$1,216,023 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	\$ 84,776,172	0.13 – 0.25%	12/14 – 5/16	\$ 84,908,400
U. S. agency securities	2,486,260,782	0.00 – 3.00%	7/14 – 6/17	2,486,893,416
School bonds	238,501,323	0.35 – 5.96%	7/14 – 1/18	229,783,787
School tax anticipation notes short-term	220,011,435	0.64%	7/14	219,521,549

Notes to the Financial Statements (Continued)

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

Statement of Net Position	
Assets	\$ 3,463,460,480
Liabilities	
Net position	<u>\$ 3,463,460,480</u>
Net position held in trust for:	
Internal participants	\$ 1,188,765,424
External participants	<u>2,274,695,056</u>
Total net position held in trust	<u>\$ 3,463,460,480</u>
Statement of Changes in Net Position	
Total additions	\$ 9,863,051,248
Total deductions	<u>10,041,718,796</u>
Net increase (decrease)	(178,667,548)
Net position held in trust:	
July 1, 2013	<u>3,642,128,028</u>
June 30, 2014	<u>\$ 3,463,460,480</u>

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			Total
	General Fund	Detention Operations Fund	Other Governmental Funds	
Receivables:				
Taxes	\$ 9,991,975	\$	\$ 1,229,379	\$ 11,221,354
Accounts	13,259			13,259
Accrued interest	658,253	261,665	228,577	1,148,495
Special assessments			33,788	33,788
Total receivables	<u>\$ 10,663,487</u>	<u>\$ 261,665</u>	<u>\$ 1,491,744</u>	<u>\$ 12,416,896</u>

NOTE 10 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2014, of \$168,158,614 as reported on the Governmental Funds balance sheet, include \$74,440,813, \$12,531,557, and \$15,966,601 in state-shared revenues for sales taxes, vehicle license taxes, and highway user taxes, respectively; \$22,344,366, \$1,142,393, and \$864,872 in jail tax, waste tire surcharge, and rental car surcharge, respectively, collected by the State but not received by the County; \$31,516,725 in various Federal and State grants; \$4,375,349 due from other governments for prisoner detention and police services; \$2,879,699 due from cities and towns for Flood Control District and Transportation Department intergovernmental agreements; and \$8,029 of miscellaneous due from the State.

In addition, the County reported \$2,088,210 for debt service reimbursements due from the Maricopa County Special Health Care District (District), a separate legal entity. The amount is reported in the County Improvement Debt Fund and is reported as a deferred inflow of resources, 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

Notes to the Financial Statements

(Continued)

transferred long-term debt obligations (lease revenue bonds, certificates of participation and installment purchase agreements) to the County. The 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, 2014, the County reported intergovernmental loans of \$16,351,094. This amount consists of outstanding principal of \$15,433,000 and accrued interest of \$918,094 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, 2014 was as follows:

	Balance July 1, 2013, as restated	Increase	Decrease	Balance June 30, 2014
Governmental activities:				
Nondepreciable assets:				
Land	\$ 728,459,728	\$ 30,779,179	\$ 5,009,281	\$ 754,229,626
Construction in progress	375,007,405	153,199,374	142,911,442	385,295,337
Infrastructure	702,805,178	17,783,756	5,009,030	715,579,904
Total capital assets not being depreciated	<u>1,806,272,311</u>	<u>201,762,309</u>	<u>152,929,753</u>	<u>1,855,104,867</u>
Depreciable assets:				
Buildings and improvements	1,802,235,978	119,646,428	47,681,432	1,874,200,974
Machinery and equipment	347,890,656	33,500,406	14,678,207	366,712,855
Infrastructure	271,789,478	898,623		272,688,101
Total	<u>2,421,916,112</u>	<u>154,045,457</u>	<u>62,359,639</u>	<u>2,513,601,930</u>
Less accumulated depreciation for:				
Buildings and improvements	452,578,374	44,591,499	28,608,037	468,561,836
Machinery and equipment	253,809,115	33,201,679	13,533,736	273,477,058
Infrastructure	88,296,754	5,533,481		93,830,235
Total	<u>794,684,243</u>	<u>83,326,659</u>	<u>42,141,773</u>	<u>835,869,129</u>
Total capital assets being depreciated, net	<u>1,627,231,869</u>	<u>70,718,798</u>	<u>20,217,866</u>	<u>1,677,732,801</u>
Governmental activities capital assets, net	<u>\$ 3,433,504,180</u>	<u>\$ 272,481,107</u>	<u>\$ 173,147,619</u>	<u>\$ 3,532,837,668</u>
Business-type activities:				
Nondepreciable assets:				
Land	\$ 4,737,544	\$	\$	\$ 4,737,544
Construction in progress		1,853,543		1,853,543
Total capital assets not being depreciated	<u>4,737,544</u>	<u>1,853,543</u>		<u>6,591,087</u>
Depreciable assets:				
Buildings and improvements	67,556,836	533,817		68,090,653
Machinery and equipment	1,189,024		18,951	1,170,073
Total	<u>68,745,860</u>	<u>533,817</u>	<u>18,951</u>	<u>69,260,726</u>
Less accumulated depreciation for:				
Buildings and improvements	39,612,437	1,872,639		41,485,076
Machinery and equipment	808,417	38,217	16,520	830,114
Total	<u>40,420,854</u>	<u>1,910,856</u>	<u>16,520</u>	<u>42,315,190</u>
Total capital assets being depreciated, net	<u>28,325,006</u>	<u>(1,377,039)</u>	<u>2,431</u>	<u>26,945,536</u>
Business-type activities capital assets, net	<u>\$ 33,062,550</u>	<u>\$ 476,504</u>	<u>\$ 2,431</u>	<u>\$ 33,536,623</u>

Notes to the Financial Statements

(Continued)

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, 2014.

On July 1, 2013, the County restated governmental activities beginning capital asset balances by (\$22,272,771) for corrections of prior periods. In addition, on July 1, 2013, the County restated governmental activities and business-type activities beginning capital asset balances by (\$33,062,550) and \$33,062,550, respectively, for the reclassification of the Housing Authority Fund. See Note 4 – Beginning Balances Restated for additional information.

Depreciation expense was charged to functions as follows:

Government activities:	
General government	\$ 29,745,913
Public safety	33,626,147
Highways and streets	5,163,924
Health, welfare and sanitation	3,038,006
Culture and recreation	10,412,620
Education	142,119
Internal service funds	1,174,966
Total governmental activities depreciation expense	<u>\$ 83,303,695</u>
Business-type activities:	
Housing Authority	\$ 1,910,856
Total business-type activities depreciation expense	<u>\$ 1,910,856</u>

The depreciation expense charged to governmental activities is less than accumulated depreciation increases due to the addition of a previously purchased asset that was fully depreciated in the amount of \$22,964. As a result, \$22,964 of the accumulated depreciation increases does not constitute current year depreciation expense.

NOTE 13 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2014, 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 Projects, and Construction of Various County Facilities.

Transportation Construction Projects

At June 30, 2014, the Maricopa County Transportation Department had contractual commitments of \$23,608,047 for construction of various roadway projects. At June 30, 2014, the County had spent \$115,687,185 on these projects and had related estimated cost of completion based on the project budgets of \$260,262,680 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, 2014, the Maricopa County Flood Control District had contractual commitments of \$23,459,395 for the construction of various flood control projects. At June 30, 2014, the County had spent \$215,802,100 on these projects and had related estimated cost of completion based on the project budgets of \$261,698,000, 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

Notes to the Financial Statements (Continued)

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 Projects

At June 30, 2014, Maricopa County had contractual commitments of \$9,271,610 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, Detention Capital Projects Fund and General Fund County Improvements Fund, respectively. At June 30, 2014, the County had spent \$128,467,647 on these projects and had related estimated cost of completion based on the project budgets of \$108,017,046 of which not all projects may be completed.

Construction of Various County Facilities

At June 30, 2014, Maricopa County had contractual commitments, including retention payable, of \$7,659,284 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, 2014, the County had spent \$88,068,923 on these projects and had related estimated cost of completion based on the project budgets of \$70,857,865, 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, 2014.

	Balance July 1, 2013, as restated	Additions	Reductions	Balance June 30, 2014	Due Within One Year
Governmental activities:					
Bonds, loans, and other payables:					
Lease revenue bonds	\$ 120,350,000	\$	\$ 11,375,000	\$ 108,975,000	\$ 11,840,000
Stadium District revenue bonds	22,440,000		3,180,000	19,260,000	3,250,000
Stadium District loans	5,706,857		5,706,857		
Special assessment debt with governmental commitment	64,679		15,214	49,465	4,339
	148,561,536		20,277,071	128,284,465	15,094,339
Plus: bond premium	706,020		146,312	559,708	
Total bonds, loans, and other payables	149,267,556		20,423,383	128,844,173	15,094,339
Other liabilities:					
Claims and judgments	4,758,441	375,579	3,587,974	1,546,046	1,544,798
Reported and incurred but not reported claims	85,153,065	134,658,408	142,664,017	77,147,456	30,763,988
Liability for closure and postclosure costs	8,797,762		561,710	8,236,052	621,378
Total other liabilities	98,709,268	135,033,987	146,813,701	86,929,554	32,930,164
Governmental activities long-term liabilities	<u>\$ 247,976,824</u>	<u>\$ 135,033,987</u>	<u>\$ 167,237,084</u>	<u>\$ 215,773,727</u>	<u>\$ 48,024,503</u>
Business-type activities:					
Capital leases, loans, and other payables:					
Capital Leases	\$	\$ 1,792,280	\$	\$ 1,792,280	\$
Loans payable	3,609,943	115,524	57,994	3,667,473	11,552
Other long-term debt	1,300,283	393,012	779,117	914,178	54,821
Business-type activities long-term liabilities	<u>\$ 4,910,226</u>	<u>\$ 2,300,816</u>	<u>\$ 837,111</u>	<u>\$ 6,373,931</u>	<u>\$ 66,373</u>

On July 1, 2013, the County restated governmental activities and business-type activities beginning capital asset balances by (\$3,609,943) and \$4,910,226, respectively, for the reclassification of the Housing Authority Fund. See Note 4 – Beginning Balances Restated for additional information.

Notes to the Financial Statements

(Continued)

Bonds, loans, and other payables were as follows at June 30, 2014:

Lease Revenue Bonds

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. 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, 2014:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2014
2007A Lease Revenue Bonds	\$ 108,100,000	3.50 – 5.00%	7-1-14/31	\$ 91,475,000
2007B Lease Revenue Refunding Bonds	32,840,000	4.00 – 5.00%	7-1-14/15	17,500,000
Total	<u>\$ 140,940,000</u>			<u>\$ 108,975,000</u>

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

Year Ending June 30	Governmental Activities		
	Principal	Interest	Total
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	3,845,000	3,470,355	7,315,355
2019	4,040,000	3,273,230	7,313,230
2020-24	23,160,000	13,363,625	36,523,625
2025-29	29,195,000	7,175,463	36,370,463
2030-32	20,765,000	1,106,788	21,871,788
Total	<u>\$ 108,975,000</u>	<u>\$ 40,642,951</u>	<u>\$ 149,617,951</u>

Stadium District Revenue Bonds

Stadium District Revenue Refunding Bonds are special obligations of the District. The bonds are payable solely from pledged revenues, consisting of auto 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

Notes to the Financial Statements

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\$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 future auto rental surcharge revenue to repay the \$25,140,000 in revenue refunding bonds, which were issued in September 2012. Proceeds from the bond issuance provided financing to refund previously issued bonded debt for the construction of Cactus League facilities. 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. Total principal and interest remaining to be paid on the bonds is \$20,697,198, payable through June 2019. Principal and interest paid for the current year and total auto rental surcharge revenues were \$3,691,632 and \$5,394,706, respectively.

The Stadium District had the following revenue bonds outstanding at June 30, 2014:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2014
2012 Revenue Refunding Bonds	\$ 25,140,000	2.28%	6-01-2019	\$ 19,260,000

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

Year Ending June 30	Governmental Activities	
	Principal	Interest
2015	\$ 3,250,000	\$ 439,128
2016	3,325,000	365,028
2017	3,405,000	289,218
2018	3,480,000	211,584
2019	5,800,000	132,240
Total	\$ 19,260,000	\$ 1,437,198

Stadium District Loans

In October 2007, the Stadium District entered into cost-sharing agreements with the Arizona Diamondbacks Team for the purchase of a video board, related equipment, and suite renovations at Chase Field. Under terms of the agreements, the Team provided a total of \$10,106,856 in funding for the purchases. During the current year, the Stadium District paid off the remaining \$5,706,857 of the loan with the Arizona Diamondbacks.

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 \$447,929 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 \$49,465 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 \$19,583 and \$94, respectively.

Notes to the Financial Statements

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

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2014
Queen Creek Water	\$ 301,960	4.875%	7-1-14/17	\$ 5,674
Plymouth Street	145,969	8.000%	7-1-14/18	43,791
Total	<u>\$ 447,929</u>			<u>\$ 49,465</u>

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

Year Ending June 30	Governmental Activities	
	Principal	Interest
2015	\$ 4,339	\$ 3,628
2016	12,611	2,995
2017	9,205	2,167
2018	8,713	1,494
2019	14,597	584
Total	<u>\$ 49,465</u>	<u>\$ 10,868</u>

Housing Authority of Maricopa County Capital Leases Obligation

The Housing Authority of Maricopa County entered into a long-term lease commitment for equipment that has been accounted for as a capital lease. The lease obligation is part of a U.S. Department of Housing and Urban Development approved Energy Performance Contract (EPC) that provides for continued Public Housing funding and certain incentives for increasing the energy efficiency of Public Housing Units. The assets are currently capitalized as Construction in Progress and are valued at \$1,404,783. At June 30, 2014, the balance on this obligation is \$1,792,280.

Annual debt service requirements to maturity for Housing Authority capital lease obligations are as follows:

Year Ending June 30	Business-type Activities		
	Principal	Interest	Total
2015	\$ 55,068	\$ 55,068	\$ 55,068
2016	58,219	66,283	124,502
2017	64,897	64,130	129,027
2018	71,986	61,730	133,716
2019	79,506	59,068	138,574
2020-24	527,036	245,064	772,100
2025-29	793,716	128,987	922,703
2030	196,920	7,282	204,202
Total	<u>\$ 1,792,280</u>	<u>\$ 687,612</u>	<u>\$ 2,479,892</u>

Housing Authority of Maricopa County Loans Payable

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, 2014, the balance on this note was \$570,000.

Notes to the Financial Statements

(Continued)

The Housing Authority of Maricopa County's Component Unit, Rose Terrace Development Partnership Phase II, L.L.C., has a promissory note payable to Mutual of Omaha Bank. The note bears an interest rate of 8.75% and is collateralized by investment in real estate. Monthly principal and interest payments of \$3,744 will continue through February 2020, at which time a balloon payment of \$363,157 is due. At June 30, 2014, the balance on this note was \$406,828.

On December 21, 2012, the Housing Authority of Maricopa County's Component Unit, Rose Terrace Development Partnership, L.L.C., entered into a promissory note payable with First Bank. The note bears interest at 4.75% through January 1, 2018, and then increases to the greater of 6.00% or the 5-year Treasury Rate plus 3%. Monthly installments of principal and interest of \$13,703 are payable through January 1, 2018, at which point the note will be amortized for the balance through the maturity date of October 1, 2022. At June 30, 2014, the balance on this note was \$2,586,674.

On March 4, 2014, the Housing Authority of Maricopa County entered into a repayment agreement with the U.S. Department of Housing and Urban Development (HUD) totaling \$115,524 to repay misused program funds as determined by the 2010 HUD Limited Management and Financial Review. The agreement bears no interest and calls for equal annual payments of \$11,552 from non-federal resources beginning June 30, 2014, and ending June 30, 2023. At June 30, 2014, the balance on this note was \$103,971.

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

Business-type Activities	
Year Ending June 30	Principal
2015	\$ 66,373
2016	69,218
2017	71,725
2018	75,154
2019	638,795
2020-2023	2,746,208
Total	<u>\$ 3,667,473</u>

Funding Source for Governmental Activities Liabilities

Governmental Funds Liabilities

Lease revenue bonds
 Stadium District revenue bonds
 Stadium District loans
 Special assessment debt with governmental commitment
 Claims and judgments

 Reported and incurred but not reported claims

 Liability for closure and postclosure costs

Funding Source

County Improvement Debt Fund
 Stadium District Debt Service Fund (nonmajor debt service fund)
 Ballpark Operations Fund (nonmajor special revenue fund)
 Special Assessment Fund (nonmajor debt service fund)
 General Fund, Transportation Operations Fund and Flood Control Fund
 (nonmajor special revenue fund)
 Risk Management Fund and Employee Benefits Trust Fund
 (internal service funds)
 General 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, 2014, the allowable six and fifteen percent limits were \$1,933,740,409 and \$4,834,351,022, respectively. The County had no outstanding general obligation debt at June 30, 2014, 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, 2014, the County had no arbitrage liability.

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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, 2014, 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 \$8,236,052.

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 General Fund. These amounts are based on what it would cost to perform all closure and postclosure care and remedial investigation costs in fiscal year 2014.

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, 2013, the County maintained 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, 2014. Outstanding principal and interest is due on June 30 of each year. During fiscal year 2014, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2015.

On July 1, 2013, the County maintained a \$15,239,045 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. On December 27, 2013, the letter of credit was increased to \$15,878,105. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2014, the letter of credit had not been drawn upon. The irrevocable standby letter of credit will mature on June 30, 2015.

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 \$11,652,603 for the year ended June 30, 2014. These operating leases have remaining lease terms from one to seventeen 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, 2014, are as follows:

Year Ending June 30	Governmental Activities
2015	\$ 10,077,230
2016	8,182,586
2017	4,992,221
2018	4,435,264
2019	1,424,790
2020-2024	1,110,981
2025-2029	334,950
2030-2031	139,200
Total minimum payments required	<u>\$ 30,697,222</u>

Notes to the Financial Statements

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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: developed paid loss, developed reported incurred losses, developed case reserves, frequency times severity analysis, loss rate analysis, and the Bornhuetter-Ferguson method. Accrued actuarial liabilities are based on a discounted expected confidence level assuming a 2.00 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2014, for each insurable area follow:

Auto liability	\$	4,337,675
General liability		26,291,383
Workers' compensation		17,065,720
Medical malpractice		4,780,123
Auto physical damage		219,414
Property		334,624
Professional liability		115,898
Environmental property damage		2,871,340
Environmental liability		3,274,027
Unallocated		6,169,956
Total	\$	<u>65,460,160</u>

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

Year	Balance July 1	Current-Year Claims And Changes In Estimates	Claims Payments	Balance June 30
2011-12	\$ 132,258,185	\$ 12,637,627	\$ (15,815,182)	\$129,080,630
2012-13	129,080,630	(13,056,180)	(39,158,331)	76,866,119
2013-14	76,866,119	4,028,631	(15,434,590)	65,460,160

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 2014 actuarial reports. Accrued actuarial liabilities at June 30, 2014, for each insurable area follow:

Medical	\$	10,234,621
Dental		553,998
Short-term disability		528,990
Behavioral health		226,157
Vision		143,530
Total	\$	<u>11,687,296</u>

Notes to the Financial Statements

(Continued)

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
2011-12	\$ 12,115,069	\$ 113,176,201	\$ (114,355,303)	\$ 10,935,967
2012-13	10,935,967	111,466,605	(114,115,626)	8,286,946
2013-14	8,286,946	130,629,777	(127,229,427)	11,687,296

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, 2014, the County reported \$1,546,046 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, 2014, 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 activities to achieve compliance.

Road and Drainage Construction – The County conducted environmental site characterizations during the construction of roads and drainage structures. 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 any contaminated soil. 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.

Communication Towers – In compliance with the National Environmental Policy Act, 47 CFR §1.1301 - §1.1319, the Federal Communications Commission requires applicants and licensees to consider the potential environmental effects from its construction of antenna facilities or structures. In compliance with these regulations, the County will conduct environmental site assessments at the communication tower sites. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of the costs for the environmental site assessments.

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, 2014, the County reported \$6,145,367 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.

Notes to the Financial Statements

(Continued)

Hassayampa Landfill – On July 22, 1987, the Hassayampa Landfill was added to the Superfund National Priorities List by the United States Environmental Protection Agency (EPA), pursuant to the Comprehensive Environmental Response, Compensation, and Liability Act of 1980 (CERCLA), 42 U.S.C. §9605(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.

CERCLA Cost Recovery Claim – The County, along with numerous other entities, was named as a potential responsible party under the CERCLA, 42 U.S.C. §9607(a), by a third party. 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. However, in 2001, the County (and other parties) entered into a Consent Decree/Settlement with ADEQ which absolved the County of any additional liability for the site.

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. The plans are component units of the State of Arizona, state statutes establish benefits, and the plans generally provide retirement, long-term disability, and health insurance premium benefit, including death and survivor benefits. The retirement benefits are generally paid at a percentage, based on years of service, of the retirees' average compensation. Long-term disability benefits vary by circumstance, but generally pay a percentage of the employee's monthly compensation. The health insurance premium benefit is 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 benefit 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 Arizona State Retirement System Board governs the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 2.

The Public Safety Personnel Retirement System (PSPRS) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit 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.

Notes to the Financial Statements

(Continued)

The Corrections Officer Retirement Plan (CORP) administers an agent multiple-employer defined benefit pension plan and an agent multiple-employer defined benefit health insurance premium benefit plan that covers state, county, and local correction officers; dispatchers; and probation, surveillance, and juvenile detention officers. The CORP is governed by the PSPRS Board of Trustees 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 benefit plan that covers State of Arizona and county elected officials and judges, and elected officials of participating cities who were plan members on December 31, 2013. This plan was closed to new members as of January 1, 2014. The PSPRS Board of Trustees governs the EORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 3.

Beginning in fiscal year 2014, PSPRS, CORP, and EORP established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

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

ASRS	PSPRS, CORP, and EORP
3300 N. Central Ave.	3010 E. Camelback Rd., Ste. 200
P.O. Box 33910	Phoenix, AZ 85016-4416
Phoenix, AZ 85067-3910	(602) 255-5575
(602) 240-2000 or 1-800-621-3778	www.psprs.com
www.azasrs.gov	

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, 2014, statute required active ASRS members to contribute at the actuarially determined rate of 11.54 percent (11.3 percent for retirement and 0.24 percent for long-term disability) of the members' annual covered payroll, and statute required the County to contribute at the actuarially determined rate of 11.54 percent (10.7 percent for retirement, 0.6 percent for health insurance premium benefit, and 0.24 percent for long-term disability) of the members' annual covered payroll. Statute required active EORP members to contribute 13 percent of the members' annual covered payroll and statute required the County to remit a designated portion of certain court fees plus additional contributions at a percent of the members' annual covered payroll. Through December 31, 2013, the additional contributions were at the actuarially determined rate of 25.94 percent. Beginning January 1, 2014, the additional contributions were at the statutorily required rate of 23.5 percent. Both rates include the actuarially set rate of 1.56 percent for the plan's health insurance premium benefit.

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

<u>Year ended June 30</u>	<u>Retirement Fund</u>	<u>Health Benefit Supplement Fund</u>	<u>Long-Term Disability Fund</u>
ASRS:			
2014	\$ 47,729,221	\$ 2,676,405	\$ 1,069,996
2013	43,714,304	2,772,127	1,023,276
2012	40,452,230	2,582,057	983,214

Notes to the Financial Statements

(Continued)

Year ended June 30	Pension Fund	Health Insurance Fund
EORP:		
2014	\$ 9,804,302	\$ 400,657
2013	8,551,750	443,646
2012	8,233,336	461,136

Agent Plans - For the year ended June 30, 2014, statute required active PSPRS (Maricopa County Sheriff) members to contribute 10.35 percent of the members' annual covered payroll, and the County was required to contribute 35.87 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.67 percent of covered payroll. Statute required active PSPRS (Maricopa County Attorney Investigators) members to contribute 10.35 percent of the members' annual covered payroll, and the County was required to contribute 49.17 percent, the aggregate of which is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.62 percent of covered payroll. Statute required active CORP (Maricopa County Corrections Officers) members to contribute 8.41 percent of the members' annual covered payroll. In addition, statute required the County to contribute 13.17 percent. The aggregate of the members' and the County's contribution is the actuarially required amount. The health insurance premium benefit portion of the contribution rate was actuarially set at 0.89 percent of covered payroll. Statute required active CORP (AOC Probation) members to contribute 8.41 percent of the members' annual covered payroll, and the County was required to contribute 15.58 percent. The health insurance premium benefit portion of the contribution rate was actuarially set at 1.13 percent of covered payroll.

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 prepared only for the group as a whole. Therefore, actuarial information and certain trend information for the County, as a participating government, are not available.

Actuarial methods and assumptions – The contribution requirements for the year ended June 30, 2014, were established by the June 30, 2012, actuarial valuations, and those actuarial valuations were based on the following actuarial methods and assumptions.

Actuarial valuations involve estimates of the value of reported amounts and assumptions about the probability of events in the future. Amounts determined regarding the plans' funded status 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 the County and plans' members understand them 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 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 both plans and related benefits (unless noted), and the following actuarial methods and assumptions were used to establish the fiscal year 2014 contribution requirements:

Actuarial valuation date	June 30, 2012
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	24 years for unfunded actuarial accrued liability, 20 years for excess

Notes to the Financial Statements

(Continued)

Asset valuation method	7-year smoothed market value (80%/120% market)
Actuarial assumptions:	
Investments rate of return	8%
Projected salary increases	5%-9% for PSPRS and 5%-8.25% for CORP
includes inflation at	5% for PSPRS and CORP

Annual Pension/OPEB Cost - The County's pension/OPEB cost for the agent plans for the year ended June 30, 2014, and related information follows.

	PSPRS		CORP
	(Sheriff)	(Investigators)	(Corrections)
Pension:			
Annual pension/OPEB cost	\$ 14,351,224	\$ 556,825	\$ 12,254,508
Contributions made	14,351,224	556,825	12,254,508
Health Insurance			
Premium Benefit:			
Annual pension/OPEB cost	\$ 691,524	\$ 15,003	\$ 851,421
Contributions made	691,524	15,003	851,421

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

Plan	Contributions Required and Contributions Made		Net Pension/OPEB Obligation
	Annual Pension/OPEB Cost (APC)	Percentage of APC Contributed	
Year Ended June 30, 2014			
Pension:			
PSPRS (Sheriff)	\$ 14,351,224	100.0%	\$ 0
PSPRS (Investigators)	556,825	100.0%	0
CORP (Corrections)	12,254,508	100.0%	0
Health Insurance			
Premium Benefit:			
PSPRS (Sheriff)	\$ 691,524	100.0%	\$ 0
PSPRS (Investigators)	15,003	100.0%	0
CORP (Corrections)	851,421	100.0%	0
Year Ended June 30, 2013			
Pension:			
PSPRS (Sheriff)	\$ 10,308,139	100.0%	\$ 0
PSPRS (Investigators)	321,210	100.0%	0
CORP (Corrections)	8,774,465	100.0%	0
Health Insurance			
Premium Benefit:			
PSPRS (Sheriff)	\$ 723,728	100.0%	\$ 0
PSPRS (Investigators)	14,552	100.0%	0
CORP (Corrections)	945,067	100.0%	0
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
Health Insurance			
Premium Benefit:			
PSPRS (Sheriff)	\$ 774,910	100.0%	\$ 0
PSPRS (Investigators)	13,759	100.0%	0
CORP (Corrections)	913,646	100.0%	0

Notes to the Financial Statements (Continued)

Funded Status - The plans' funded status as of the most recent valuation date, June 30, 2014, along with the actuarial assumptions and methods used in those valuations follow.

	PSPRS				CORP	
	Sheriff		Investigators		Corrections	
	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit	Pension	Health Insurance Premium Benefit
Actuarial value of assets (a)	\$ 188,638,358	\$ 11,742,955	\$ 4,336,729	\$ 243,445	\$ 203,684,774	\$ 13,834,531
Actuarial accrued liability (b)	\$ 423,712,440	\$ 9,178,379	\$ 11,195,054	\$ 195,399	\$ 355,684,352	\$ 10,429,987
Unfunded actuarial accrued liability (funding excess) (b)-(a)	\$ 235,074,082	\$ (2,564,576)	\$ 6,858,325	\$ (48,046)	\$ 151,999,578	\$ (3,404,544)
Funded ratio (a)/(b)	44.5%	127.9%	38.7%	124.6%	57.3%	132.6%
Annual covered payroll (c)	\$ 41,936,849	\$ 41,936,849	\$ 1,162,961	\$ 1,162,961	\$ 99,513,508	\$ 99,513,508
Unfunded actuarial accrued liability (funding excess) as a % of covered	560.5%	(6.1%)	589.7%	(4.1%)	152.7%	(3.4%)

The actuarial methods and assumptions used are the same for both plans and related benefits (unless noted), and for the most recent valuation date are as follows:

Actuarial valuation date	June 30, 2014
Actuarial cost method	Entry age normal
Amortization method	Level percent closed for unfunded actuarial accrued liability, open for excess
Remaining amortization period	22 years for unfunded actuarial accrued liability, 20 years for excess
Asset valuation method	7-year smoothed market value (80%/120% market)
Actuarial assumptions:	
Investment rate of return	7.85%
Projected salary increases includes inflation at	4.0% - 8.0% for PSPRS and 4.0% - 7.25% for CORP 4.0% for PSPRS and CORP

NOTE 21 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2014, were as follows:

Payable from	Payable To	
	General Fund	Total Due To
Nonmajor Governmental Funds	\$ 9,694,397	\$ 9,694,397
Internal Service Funds	465,328	465,328
Total Due From	\$ 10,159,725	\$ 10,159,725

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, 2014.

Notes to the Financial Statements

(Continued)

Interfund transfers – interfund transfers for the year ended June 30, 2014, were as follows:

Transfers Out	Transfers In								Total Transfers Out
	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	
General Fund	\$	\$ 173,940,798	\$	\$	\$ 145,164,013	\$ 11,640,000	\$ 95,480	\$ 4,466,508	\$ 335,306,799
Detention Operations Fund				7,248,089			512,929		7,761,018
Detention Capital Projects Fund							25,000,001		25,000,001
General Fund County Improvements Fund	117,000		1,942,686			73,471,435			75,531,121
Technology Capital Improvement Fund	2,020,000								2,020,000
Nonmajor Governmental Funds	750	40,642	1,139,944				74,496,457		75,677,793
Total Transfers In	\$ 2,137,750	\$ 173,981,440	\$ 3,082,630	\$ 7,248,089	\$ 145,164,013	\$ 85,111,435	\$ 100,104,867	\$ 4,466,508	\$ 521,296,732

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	\$ 10,159,725	\$	\$ 2,137,750	\$ 335,306,799
Special Revenue Funds				
Detention Operations			173,981,440	7,761,018
Debt Service Funds				
County Improvement Debt			3,082,630	
Capital Projects Funds				
Detention Capital Projects			7,248,089	25,000,001
General Fund County Improvements			145,164,013	75,531,121
Technology Capital Improvement			85,111,435	2,020,000
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Grants		678,419		
Animal Control Field Operations				106,471
Animal Control License/Shelter				1,033,473
Ballpark Operations				6,698,594
Cactus League Operations			1,661,196	
CDBG Housing Trust		166,350		
Clerk of the Court Grants		200,888		
Environmental Services Environmental Health			65,500	
Flood Control				14,696,402
Human Services Grants		3,751,025		40,642
Inmates Services			512,929	
Library District			3,161,255	
Medical Examiner Grants		7,055		
Parks Enhancement			111,270	
Parks Souvenir				111,270
Public Health Fees			29,980	
Public Health Grants		4,540,535		750
School Grants		117,315		
Sheriff RICO		185,935		
Superior Court Fill the Gap		6,061		
Superior Court Grants		1,992		
Transportation Grants		38,822		
Transportation Operations			32,943	48,134,797
Debt Service Funds				
Special Assessment				32,943
Stadium District Debt Service			5,706,857	1,661,196

Notes to the Financial Statements

(Continued)

Capital Projects Funds			
Detention Technology Capital Improvement		25,000,001	
Flood Control Capital Projects		14,696,402	
Library District Capital Improvement			3,161,255
Long Term Project Reserve		991,737	
Transportation Capital Projects		48,134,797	
Internal Service Funds			
Risk Management		4,466,508	
Sheriff Warehouse		465,328	
Total	<u>\$ 10,159,725</u>	<u>\$ 10,159,725</u>	<u>\$ 521,296,732</u>
		<u>\$ 521,296,732</u>	<u>\$ 521,296,732</u>

Financial Section



Required Supplementary Information

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 423,402,095	\$ 423,402,095	\$ 422,074,283	\$ (1,327,812)
Licenses and permits	2,292,821	2,292,821	2,745,683	452,862
Intergovernmental	571,935,438	571,986,921	592,086,027	20,099,106
Charges for services	39,699,561	39,699,561	39,288,109	(411,452)
Fines and forfeits	12,288,138	12,288,138	11,779,626	(508,512)
Interest income	4,000,000	4,000,000	475,529	(3,524,471)
Miscellaneous	2,725,088	2,725,088	8,191,440	5,466,352
Total revenues	<u>1,056,343,141</u>	<u>1,056,394,624</u>	<u>1,076,640,697</u>	<u>20,246,073</u>
EXPENDITURES				
General government				
Assessor	22,927,345	23,756,830	22,850,455	906,375
Assistant County Manager	1,782,972	1,831,906	1,049,372	782,534
Board of Supervisors	3,211,869	3,290,117	2,826,869	463,248
County Call Center	1,554,912	1,602,781	1,516,425	86,356
County Managers Office	2,439,400	2,516,740	2,416,893	99,847
Deputy County Manager	1,358,840	1,409,318	1,280,905	128,413
Elections	8,746,417	11,295,578	11,147,910	147,668
Enterprise Technology	24,139,806	24,558,606	20,512,834	4,045,772
Facilities Management	52,260,828	52,807,819	41,632,132	11,175,687
Finance	2,769,592	2,868,645	2,575,483	293,162
Non-Departmental	84,762,142	33,275,796	10,032,076	23,243,720
Internal Audit	1,734,205	1,799,384	1,704,966	94,418
Management and Budget	2,278,881	2,372,253	2,113,329	258,924
Procurement Services	2,343,332	2,437,552	2,382,297	55,255
Recorder	2,077,838	2,122,269	1,831,595	290,674
Research and Reporting	326,943	338,578	335,441	3,137
Treasurer	4,707,756	4,923,166	4,901,986	21,180
Workforce Management and Development	3,277,286	3,386,058	3,383,544	2,514
Total General Government	<u>222,700,364</u>	<u>176,593,396</u>	<u>134,494,512</u>	<u>42,098,884</u>
Public safety				
Adult Probation	41,835,539	46,822,062	46,675,124	146,938
Clerk of Superior Court	32,330,898	33,502,188	29,857,150	3,645,038
Constables	2,749,646	2,872,127	2,828,687	43,440
Correctional Health	3,123,860	3,181,813	3,091,847	89,966
County Attorney	70,940,676	78,231,498	78,093,992	137,506
Emergency Management	234,457	241,685	209,146	32,539
Justice Courts	15,792,908	16,890,028	16,889,959	69
Juvenile Defender	6,888,167	7,705,587	7,691,414	14,173
Juvenile Probation	15,428,434	16,961,911	16,953,124	8,787

The note to the budgetary comparison schedules is 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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
Public safety (cont.)				
Legal Defender	\$ 10,324,234	\$ 11,601,032	\$ 11,581,750	\$ 19,282
Medical Examiner	7,776,675	8,197,650	8,179,755	17,895
Office Contract Counsel	37,009,695	40,338,349	39,503,073	835,276
Office of Legal Advocate	9,123,335	9,874,158	9,856,946	17,212
Planning and Development	868,232	868,232	868,232	
Protective Services	3,719,757	3,856,867	3,782,811	74,056
Public Defender	33,974,467	37,560,850	37,544,401	16,449
Public Fiduciary	2,991,842	3,148,902	2,952,558	196,344
Sheriff General Fund	87,034,879	102,041,972	94,523,951	7,518,021
Superior Court	76,093,152	79,710,924	79,503,931	206,993
Total public safety	<u>458,240,853</u>	<u>503,607,835</u>	<u>490,587,851</u>	<u>13,019,984</u>
Health, welfare and sanitation				
Air Quality	1,158,313	1,185,698	1,073,924	111,774
Animal Care and Control	258,954	258,954	258,954	
Environmental Services	3,940,266	4,040,000	3,911,036	128,964
Non-Departmental	229,756,146	229,756,146	225,046,279	4,709,867
Health Care Programs	1,996,548	2,011,422	1,251,382	760,040
Human Services	2,260,912	2,260,912	2,081,921	178,991
Public Health	10,727,580	11,216,570	11,094,398	122,172
Waste Resources and Recycling	5,228,083	5,275,210	4,807,331	467,879
Total health, welfare and sanitation	<u>255,326,802</u>	<u>256,004,912</u>	<u>249,525,225</u>	<u>6,479,687</u>
Culture and recreation				
Parks and Recreation	<u>3,000,512</u>	<u>3,000,512</u>	<u>2,805,318</u>	<u>195,194</u>
Education				
Superintendent of Schools	<u>3,511,902</u>	<u>3,559,761</u>	<u>3,542,433</u>	<u>17,328</u>
Total expenditures	<u>942,780,433</u>	<u>942,766,416</u>	<u>880,955,339</u>	<u>61,811,077</u>
Excess of revenues over expenditures	<u>113,562,708</u>	<u>113,628,208</u>	<u>195,685,358</u>	<u>82,057,150</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	2,137,000	2,137,000	2,137,750	750
Transfers out	(345,766,533)	(345,832,033)	(335,306,799)	10,525,234
Total other financing uses	<u>(343,629,533)</u>	<u>(343,695,033)</u>	<u>(333,169,049)</u>	<u>10,525,984</u>
Net change in fund balances	(230,066,825)	(230,066,825)	(137,483,691)	92,583,134
Fund balance, July 1, 2013	230,066,825	230,066,825	277,830,627	47,763,802
Change in nonspendable resources:				
Increase in inventories			626,123	626,123
Fund balance, June 30, 2014	<u>\$</u>	<u>\$</u>	<u>\$ 140,973,059</u>	<u>\$ 140,973,059</u>

The note to the budgetary comparison schedules is an integral part of this schedule.

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Detention Operations Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 131,106,321	\$ 131,106,321	\$ 133,929,831	\$ 2,823,510
Intergovernmental			1,127,899	1,127,899
Charges for services	28,085,280	28,085,280	27,148,722	(936,558)
Interest income	1,600,000	1,600,000	122,020	(1,477,980)
Miscellaneous	33,672	33,672	781,004	747,332
Total revenues	<u>160,825,273</u>	<u>160,825,273</u>	<u>163,109,476</u>	<u>2,284,203</u>
EXPENDITURES				
Current:				
Public safety	386,141,522	385,619,340	338,199,923	47,419,417
Capital outlay	2,998,991	3,008,244	2,979,351	28,893
Total expenditures	<u>389,140,513</u>	<u>388,627,584</u>	<u>341,179,274</u>	<u>47,448,310</u>
Deficiency of revenues under expenditures	<u>(228,315,240)</u>	<u>(227,802,311)</u>	<u>(178,069,798)</u>	<u>49,732,513</u>
OTHER FINANCING SOURCES (USES)				
Transfers in	173,940,798	173,940,798	173,981,440	40,642
Transfers out	<u>(7,248,089)</u>	<u>(7,761,018)</u>	<u>(7,761,018)</u>	
Total other financing sources	<u>166,692,709</u>	<u>166,179,780</u>	<u>166,220,422</u>	<u>40,642</u>
Net change in fund balances	(61,622,531)	(61,622,531)	(11,849,376)	49,773,155
Fund balance, July 1, 2013	67,400,720	67,400,720	73,179,418	5,778,698
Change in nonspendable resources:				
Decrease in inventories			(1,090)	(1,090)
Fund balance, June 30, 2014	<u>\$ 5,778,189</u>	<u>\$ 5,778,189</u>	<u>\$ 61,328,952</u>	<u>\$ 55,550,763</u>

The note to the budgetary comparison schedules is an integral part of this schedule

Maricopa County
Required Supplementary Information
Note to Budgetary Comparison Schedules
June 30, 2014

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, Del Webb Special Revenue, 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, 2014

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 (funding excess) as a % of covered payroll (3)/(5)
Sheriff						
Pension						
6/30/2014	\$ 188,638,358	\$ 423,712,440	\$ 235,074,082	44.5%	\$ 41,936,849	560.5%
6/30/2013	196,884,139	350,255,303	153,371,164	56.2%	36,253,259	423.1%
6/30/2012	197,115,792	339,997,849	142,882,057	58.0%	37,558,838	380.4%
Health Insurance Premium Benefit						
6/30/2014	\$ 11,742,955	\$ 9,178,379	\$ (2,564,576)	127.9%	\$ 41,936,849	(6.1%)
6/30/2013	0	8,938,854	8,938,854	0.0%	36,253,259	24.7%
6/30/2012	0	8,649,614	8,649,614	0.0%	37,558,838	23.0%

Investigators

Pension						
6/30/2014	\$ 4,336,729	\$ 11,195,054	\$ 6,858,325	38.7%	\$ 1,162,961	589.7%
6/30/2013	4,227,762	9,149,797	4,922,035	46.2%	678,993	724.9%
6/30/2012	3,926,787	8,963,566	5,036,779	43.8%	840,022	599.6%
Health Insurance Premium Benefit						
6/30/2014	\$ 243,445	\$ 195,399	\$ (48,046)	124.6%	\$ 1,162,961	(4.1%)
6/30/2013	0	140,686	140,686	0.0%	678,993	20.7%
6/30/2012	0	160,820	160,820	0.0%	840,022	19.1%

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 (funding excess) as a % of covered payroll (3)/(5)
Correction Officers						
Pension						
6/30/2014	\$ 203,684,774	\$ 355,684,352	\$ 151,999,578	57.3%	\$ 99,513,508	152.7%
6/30/2013	204,776,089	293,376,438	88,600,349	69.8%	89,663,578	98.8%
6/30/2012	194,081,165	275,304,660	81,223,495	70.5%	86,771,260	93.6%
Health Insurance Premium Benefit						
6/30/2014	\$ 13,834,531	\$ 10,429,987	\$ (3,404,544)	132.6%	\$ 99,513,508	(3.4%)
6/30/2013	0	9,974,315	9,974,315	0.0%	89,663,578	11.1%
6/30/2012	0	9,289,383	9,289,383	0.0%	86,771,260	10.7%

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

Maricopa County
Required Supplementary Information
Notes to Schedule of Agent Retirement Plans' Funding Progress
June 30, 2014

NOTE 1 – ACTUARIAL INFORMATION 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 prepared only for the group as a whole. Therefore, actuarial information for the County, as a participating government, is not available.

NOTE 2 – FACTORS THAT AFFECT THE IDENTIFICATION OF TRENDS

Beginning in fiscal year 2014, PSPRS and CORP established separate funds for pension benefits and health insurance premium benefits. Previously, the plans recorded both pension and health insurance premium contributions in the same Pension Fund. During fiscal year 2014, the plans transferred prior-year health insurance premium benefit contributions that exceeded benefit payments from each plan's Pension Fund to the new Health Insurance Fund.

Maricopa County
Required Supplementary Information
Modified Approach for Infrastructure Assets
For the Fiscal Year Ended June 30, 2014

Condition Rating of Maricopa County
Roadway System

Percentage of Lane Miles in Very Good or Excellent Condition (71-100)					
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Roadway System	88%	88%	88%	87%	87%
Percentage of Lane Miles in Substandard Condition < 55					
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Roadway System	1%	1%	1%	1%	1%
Comparison of Estimated to Actual Maintenance/Preservation					
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Estimated	\$ 16,898,176	\$ 13,676,976	\$ 34,788,600	\$ 24,225,831	\$ 33,256,730
Actual	\$ 14,561,888	\$ 11,930,482	\$ 30,800,046	\$ 29,714,126	\$ 26,678,268

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 2014	FY 2013	FY 2012	FY 2011	FY 2010
Bridge System	99%	99%	99%	99%	99%
Percentage of Bridges with a Sufficiency Rating < 50					
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Bridge System	0%	0%	0%	0%	0%
Comparison of Estimated to Actual Maintenance/Preservation					
	FY 2014	FY 2013	FY 2012	FY 2011	FY 2010
Estimated	\$2,387,500	\$ 87,500	\$5,610,000	\$4,517,000	\$1,730,000
Actual	\$2,153,324	\$ 203,990	\$5,472,568	\$2,150,411	\$ 966,743

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).



Financial Section



Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

Maricopa County

Listing of Nonmajor Governmental Funds (Continued)

Special Revenue Funds

Accommodation Schools — (Fund 509) Accounts for the maintenance and operations of the accommodation schools. (Fund 509 is for financial statement roll up purposes, off Advantage - Formerly Regional School District 509).

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).

Maricopa County Listing of Nonmajor Governmental Funds (Continued)

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 the 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.

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 funds that 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.

Court Document Retrieval — (Fund 205) Accounts for the collection of an additional filing or appearance fee, not to exceed \$15, 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 relation's case, pursuant to A.R.S. §12-284.

Educational Supplemental Program — (Fund 795) Established to collect Title VI-B monies received from the Arizona Department of Education.

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 Administration Fund was established by A.R.S. §12-2456 consisting of filing fees for a petition for emancipation of a minor pursuant to section 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.

Maricopa County

Listing of Nonmajor Governmental Funds (Continued)

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. This fund is part of the Maricopa County Flood Control District, a legally separate entity, which is a blended component unit of Maricopa County.

Flood Control Grants — (Fund 989) General Government Grants was set up to account for all non-department specific grant activity. This fund is part of the Maricopa County Flood Control District, a legally separate entity, which is a blended component unit 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 a 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.

Maricopa County

Listing of Nonmajor Governmental Funds (Continued)

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 — (Funds 244/246) Provides and maintains library services for the residents of Maricopa County. Operations are funded by a secondary tax levy. This fund is part of the Maricopa County Library District, a legally separate entity, which is a blended component unit of Maricopa County.

Library District Grants — (Fund 242) Library District Grants was set up to account for all grant activity administered by the County Library District. This fund is part of the Maricopa County Library District, a legally separate entity, which is a blended component unit of Maricopa County.

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.

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

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 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.

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.

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

Public Health Grants — (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.

Maricopa County

Listing of Nonmajor Governmental Funds (Continued)

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) Accounts for management of centralized billings paid by Superintendent of Schools for multiple school districts.

School Grants — (Fund 715) Accounts for all grant activity administered by the Superintendent of Schools.

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) Per A.R.S. §41-2401, the Arizona State Department of Corrections allocates criminal justice enhancement fund to County Sheriffs for the purpose of enhancing County Jail facilities and operations.

Sheriff RICO — (Fund 212) This fund consists of monies received as result of participation in any investigation or prosecution, whether by final judgment, settlement, or otherwise. Monies may be used for the funding of gang prevention programs, substance abuse prevention programs, substance abuse education programs, and witness protection or for any purposes permitted by federal law relating to the disposition of any property that is transferred to a law enforcement agency.

Sheriff Towing and Impound — (Fund 258) Accounts for the fees collected for the removal, immobilization, impoundment, storage, and release of a vehicle pursuant to A.R.S. § 28-3513. The monies in the fund shall be used for the purpose implemented in A.R.S. §28-872.

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

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 of 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.

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

Superior 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.

Taxpayer Information — (Fund 741) Consist of monies collected from the public records copy surcharge imposed under A.R.S. §11-496, the tax-lien-processing fee imposed pursuant to A.R.S. §42-18116, \$50 of each judgment-deed fee collected pursuant to A.R.S. §42-18205, interest earned from the elderly assistance fund pursuant to A.R.S. §42-17401 and the community facilities district special assessment fee imposed pursuant to A.R.S. §48-721. The County Treasurer shall administer the fund and spend monies in the fund only to defray the cost of converting or upgrading an automated public information system. (Fund 741 is for financial statement roll up purposes, off Advantage.)

Maricopa County

Listing of Nonmajor Governmental Funds (Continued)

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.

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. The 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) Accounts for debt service on special assessment bonds. Funding is provided by special assessments made against the benefiting property owners. (Fund 994 is for financial statement roll up purposes, off Advantage.)

Stadium District Debt Service — (Fund 370) Accounts for debt service on Stadium District revenue bonds. This fund is part of the Maricopa County Stadium District, a legally separate entity, which is a blended component unit of Maricopa County.

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. This fund is part of the Maricopa County Library District, a legally separate entity, which is a blended component unit of Maricopa County.

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. This fund is part of the Maricopa County Stadium District, a legally separate entity, which is a blended component unit of Maricopa County.

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, 2014

	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	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer	2,201,532	1,869,605	467,336	10,585,326		1,597,275
Receivables		890		9,721		1,785
Due from other governmental units			131,143		834,865	
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	\$ 2,201,532	\$ 1,870,495	\$ 598,479	\$ 10,595,047	\$ 834,865	\$ 1,599,060
LIABILITIES						
Accounts payable	\$ 104,909	\$ 167,658	\$ 101,095	\$ 92,242	\$ 156,445	\$ 5,368
Employee compensation payable		1,035	31,271	164,673	24,108	43,207
Accrued liabilities				80		
Due to other funds					678,419	
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue			497,384			
Deposits held for other parties						
Total liabilities	104,909	168,693	629,750	256,995	858,972	48,575
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental			121,310		167,695	
Total deferred inflows of resources			121,310		167,695	
FUND BALANCES						
Nonspendable						
Restricted	2,096,623	1,701,802		10,338,052		1,550,485
Committed						
Unassigned			(152,581)		(191,802)	
Total fund balances	2,096,623	1,701,802	(152,581)	10,338,052	(191,802)	1,550,485
Total liabilities, deferred inflows of resources, and fund balances	\$ 2,201,532	\$ 1,870,495	\$ 598,479	\$ 10,595,047	\$ 834,865	\$ 1,599,060

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	\$ 84,227	\$	\$	\$ 300	\$
106,549	3,907,844	6,971,985	4,553,184		149,297	838,883
	3,171	6,413	4,187			759
	41,910			2,029,325		
		77,504				
\$ 106,549	\$ 3,955,605	\$ 7,140,129	\$ 4,557,371	\$ 2,029,325	\$ 149,597	\$ 839,642
\$ 164,134	\$ 138,954	\$ 50,090	\$ 1,000	\$ 1,259,732	\$ 2,300	\$
13,827	97,013	8,473		6,607	6,132	
	26					
				166,350		
				603,243		
177,961	235,993	58,563	1,000	2,035,932	8,432	
				437,886		
				437,886		
	41,910					
	3,677,702	7,081,566	4,556,371		141,165	839,642
(71,412)				(444,493)		
(71,412)	3,719,612	7,081,566	4,556,371	(444,493)	141,165	839,642
\$ 106,549	\$ 3,955,605	\$ 7,140,129	\$ 4,557,371	\$ 2,029,325	\$ 149,597	\$ 839,642

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	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	42,126	459,658	467,131		381,566
Receivables					
Due from other governmental units				200,986	
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	<u>\$ 42,126</u>	<u>\$ 459,658</u>	<u>\$ 467,131</u>	<u>\$ 200,986</u>	<u>\$ 381,566</u>
LIABILITIES					
Accounts payable	\$	\$ 563	\$ 50,863	\$ 98	\$
Employee compensation payable		42,711	36,330	4,883	
Accrued liabilities					
Due to other funds				200,888	
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue					
Deposits held for other parties					
Total liabilities		<u>43,274</u>	<u>87,193</u>	<u>205,869</u>	
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental				98	
Total deferred inflows of resources				<u>98</u>	
FUND BALANCES					
Nonspendable					
Restricted	42,126	416,384	379,938		381,566
Committed					
Unassigned				(4,981)	
Total fund balances	<u>42,126</u>	<u>416,384</u>	<u>379,938</u>	<u>(4,981)</u>	<u>381,566</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 42,126</u>	<u>\$ 459,658</u>	<u>\$ 467,131</u>	<u>\$ 200,986</u>	<u>\$ 381,566</u>

SPECIAL REVENUE FUNDS

County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue	Diversion
\$	\$	\$ 665,989	\$	\$	\$	\$
150,012	1,205,775	3,837,978	336,520	335,234	515,149	1,870,088
	213,819	32,706			476	1,728
	92,210					
<u>\$ 150,012</u>	<u>\$ 1,511,804</u>	<u>\$ 4,536,673</u>	<u>\$ 336,520</u>	<u>\$ 335,234</u>	<u>\$ 515,625</u>	<u>\$ 1,871,816</u>
\$	\$	\$	\$	\$	\$	\$
41,376	175 99,444	18,351	475 23,705	28,608		8,504 80,759
	1,511,633	1,087,716				
<u>41,376</u>	<u>1,611,252</u>	<u>1,106,067</u>	<u>24,180</u>	<u>28,608</u>		<u>89,263</u>
	2					
	<u>2</u>					
108,636		3,430,606	312,340	306,626	515,625	1,782,553
	(99,450)					
<u>108,636</u>	<u>(99,450)</u>	<u>3,430,606</u>	<u>312,340</u>	<u>306,626</u>	<u>515,625</u>	<u>1,782,553</u>
<u>\$ 150,012</u>	<u>\$ 1,511,804</u>	<u>\$ 4,536,673</u>	<u>\$ 336,520</u>	<u>\$ 335,234</u>	<u>\$ 515,625</u>	<u>\$ 1,871,816</u>

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	SPECIAL REVENUE FUNDS				
	Domestic Relations Mediation Education	Educational Supplemental Program	Elections Grants	Emancipation Administrative Costs	Emergency Management
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$	\$
Cash and investments held by					
County Treasurer	104,605	473,880	635,757	4,385	264,641
Receivables		464			
Due from other governmental units					10,587
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	<u>\$ 104,605</u>	<u>\$ 474,344</u>	<u>\$ 635,757</u>	<u>\$ 4,385</u>	<u>\$ 275,228</u>
LIABILITIES					
Accounts payable	\$	\$ 4,487	\$ 270	\$	\$
Employee compensation payable		18,770			10,211
Accrued liabilities					
Due to other funds					
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue			635,487		239,892
Deposits held for other parties					
Total liabilities		<u>23,257</u>	<u>635,757</u>		<u>250,103</u>
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental					7,868
Total deferred inflows of resources					<u>7,868</u>
FUND BALANCES					
Nonspendable					
Restricted	104,605	451,087		4,385	17,257
Committed					
Unassigned					
Total fund balances	<u>104,605</u>	<u>451,087</u>		<u>4,385</u>	<u>17,257</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 104,605</u>	<u>\$ 474,344</u>	<u>\$ 635,757</u>	<u>\$ 4,385</u>	<u>\$ 275,228</u>

SPECIAL REVENUE FUNDS

Environmental Services Environmental Health	Expedited Child Support	Flood Control	Human Services Grants	Inmate Health Services	Inmate Services	Judicial Enhancement	Justice Court Judicial Enhancement
\$ 1,100	\$	\$ 440	\$ 200	\$	\$	\$	\$
9,808,221	446,988	34,233,443		647,531	8,049,138	3,214,340	1,223,479
9,163		929,348		599	6,925	2,868	1,078
		58,474	5,880,541				
		338,972		36,018	652,459		
		755					
<u>\$ 9,818,484</u>	<u>\$ 446,988</u>	<u>\$ 35,561,432</u>	<u>\$ 5,880,741</u>	<u>\$ 684,148</u>	<u>\$ 8,708,522</u>	<u>\$ 3,217,208</u>	<u>\$ 1,224,557</u>
\$ 92,601	\$ 60,502	\$ 1,042,835	\$ 1,889,412	\$ 45,823	\$ 415,972	\$ 20,208	\$ 23,598
291,279		289,758	289,267		120,617	10,974	5,865
41			750		279		
			3,751,025				
			23,031				
<u>383,921</u>	<u>60,502</u>	<u>1,332,593</u>	<u>5,953,485</u>	<u>45,823</u>	<u>536,868</u>	<u>31,182</u>	<u>29,463</u>
		389,389					
		3,905	182,573				
		<u>393,294</u>	<u>182,573</u>				
		338,972					
	386,486	33,496,573		638,325	8,171,654	3,186,026	1,195,094
9,434,563			(255,317)				
<u>9,434,563</u>	<u>386,486</u>	<u>33,835,545</u>	<u>(255,317)</u>	<u>638,325</u>	<u>8,171,654</u>	<u>3,186,026</u>	<u>1,195,094</u>
<u>\$ 9,818,484</u>	<u>\$ 446,988</u>	<u>\$ 35,561,432</u>	<u>\$ 5,880,741</u>	<u>\$ 684,148</u>	<u>\$ 8,708,522</u>	<u>\$ 3,217,208</u>	<u>\$ 1,224,557</u>

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	SPECIAL REVENUE FUNDS					
	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees	Juvenile Restitution
ASSETS						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer	7,195	801,589	703,248	433,559	1,363,712	53,440
Receivables		587	630		1,255	
Due from other governmental units				193,100		
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	\$ 7,195	\$ 802,176	\$ 703,878	\$ 626,659	\$ 1,364,967	\$ 53,440
LIABILITIES						
Accounts payable	\$	\$ 132,393	\$	\$ 13,381	\$	\$ 2,199
Employee compensation payable			7,164	67,792		
Accrued liabilities						
Due to other funds						
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue				100,022		
Deposits held for other parties						
Total liabilities		132,393	7,164	181,195		2,199
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental				32,552		
Total deferred inflows of resources				32,552		
FUND BALANCES						
Nonspendable						
Restricted	7,195	669,783	696,714	412,912	1,364,967	51,241
Committed						
Unassigned						
Total fund balances	7,195	669,783	696,714	412,912	1,364,967	51,241
Total liabilities, deferred inflows of resources, and fund balances	\$ 7,195	\$ 802,176	\$ 703,878	\$ 626,659	\$ 1,364,967	\$ 53,440

SPECIAL REVENUE FUNDS

Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District	Library District Grants	Medical Examiner Grants	Non- Departmental Grants	Officer Safety Equipment
\$ 910	\$	\$	\$ 6,200	\$	\$	\$	\$
1,597,992	2,422,126	2,400	5,526,763	66,735		104,516	155,139
1,383	2,151		347,945		7,055		
<u>\$ 1,600,285</u>	<u>\$ 2,424,277</u>	<u>\$ 2,400</u>	<u>\$ 5,880,908</u>	<u>\$ 66,735</u>	<u>\$ 7,055</u>	<u>\$ 104,516</u>	<u>\$ 155,139</u>
\$ 185,128	\$ 42,114	\$	\$ 1,266,702	\$ 3,714	\$	\$	\$
19,134			193,754			681	
	8				7,055		
				63,021		66,034	
<u>204,262</u>	<u>42,122</u>		<u>1,460,456</u>	<u>66,735</u>	<u>7,055</u>	<u>66,715</u>	
			194,100				
			<u>194,100</u>				
1,396,023	2,382,155	2,400	4,226,352			37,801	155,139
<u>1,396,023</u>	<u>2,382,155</u>	<u>2,400</u>	<u>4,226,352</u>			<u>37,801</u>	<u>155,139</u>
<u>\$ 1,600,285</u>	<u>\$ 2,424,277</u>	<u>\$ 2,400</u>	<u>\$ 5,880,908</u>	<u>\$ 66,735</u>	<u>\$ 7,055</u>	<u>\$ 104,516</u>	<u>\$ 155,139</u>

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	SPECIAL REVENUE FUNDS				
	Palo Verde	Parks and Recreation Grants	Parks Donations	Parks Enhancement	Parks Souvenir
ASSETS					
Cash in bank and on hand	\$	\$	\$	\$ 200	\$
Cash and investments held by					
County Treasurer	630,226	7,123	690,637	3,566,278	28,738
Receivables	587		639	3,137	
Due from other governmental units					
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	\$ 630,813	\$ 7,123	\$ 691,276	\$ 3,569,615	\$ 28,738
LIABILITIES					
Accounts payable	\$ 3,152	\$	\$ 103	\$ 87,039	\$ 1,913
Employee compensation payable	5,624			67,095	929
Accrued liabilities					
Due to other funds					
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue		7,123			
Deposits held for other parties					
Total liabilities	8,776	7,123	103	154,134	2,842
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental					
Total deferred inflows of resources					
FUND BALANCES					
Nonspendable					
Restricted	622,037		691,173	3,415,481	25,896
Committed					
Unassigned					
Total fund balances	622,037		691,173	3,415,481	25,896
Total liabilities, deferred inflows of resources, and fund balances	\$ 630,813	\$ 7,123	\$ 691,276	\$ 3,569,615	\$ 28,738

SPECIAL REVENUE FUNDS

Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants	Public Defender Training	Public Health Fees
\$	\$ 500	\$	\$	\$	\$	\$ 5,200
285,021	3,744,900 2,972	304,797	89,987	12,586	374,674	6,167,801 5,523
	76,070					62,944
<u>\$ 285,021</u>	<u>\$ 3,824,442</u>	<u>\$ 304,797</u>	<u>\$ 89,987</u>	<u>\$ 12,586</u>	<u>\$ 374,674</u>	<u>\$ 6,241,468</u>
\$	\$ 19,942	\$	\$ 22,881	\$ 8,030	\$ 3,181	\$ 356,946
1,139	147,254 1,500		18,503	5,010	3,903	55,803
	296,059 87,018			4,556		
<u>1,139</u>	<u>551,773</u>		<u>41,384</u>	<u>17,596</u>	<u>7,084</u>	<u>412,749</u>
283,882	3,272,669	304,797	48,603	(5,010)	367,590	62,944 5,765,775
<u>283,882</u>	<u>3,272,669</u>	<u>304,797</u>	<u>48,603</u>	<u>(5,010)</u>	<u>367,590</u>	<u>5,828,719</u>
<u>\$ 285,021</u>	<u>\$ 3,824,442</u>	<u>\$ 304,797</u>	<u>\$ 89,987</u>	<u>\$ 12,586</u>	<u>\$ 374,674</u>	<u>\$ 6,241,468</u>

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	SPECIAL REVENUE FUNDS					
	Public Health Grants	Recorder's Surcharge	School Communication Expense	School Grants	School Transportation	Sheriff Donations
ASSETS						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$
Cash and investments held by						
County Treasurer		3,634,786	276,866		94,065	155,410
Receivables		3,242				
Due from other governmental units	9,938,676			1,741,346		
Inventories	728,714					
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	<u>\$ 10,667,390</u>	<u>\$ 3,638,028</u>	<u>\$ 276,866</u>	<u>\$ 1,741,346</u>	<u>\$ 94,065</u>	<u>\$ 155,410</u>
LIABILITIES						
Accounts payable	\$ 1,653,208	\$ 83,866	\$ 12,725	\$ 490,134	\$	\$
Employee compensation payable	474,996	48,331	10,943	154,751		
Accrued liabilities	16					
Due to other funds	4,540,535			117,315		
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue	747,340			1,133,901		
Deposits held for other parties						
Total liabilities	<u>7,416,095</u>	<u>132,197</u>	<u>23,668</u>	<u>1,896,101</u>		
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental	2,465,342			147,726		
Total deferred inflows of resources	<u>2,465,342</u>			<u>147,726</u>		
FUND BALANCES						
Nonspendable	728,714					
Restricted	57,239	3,505,831	253,198		94,065	155,410
Committed						
Unassigned				(302,481)		
Total fund balances	<u>785,953</u>	<u>3,505,831</u>	<u>253,198</u>	<u>(302,481)</u>	<u>94,065</u>	<u>155,410</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$ 10,667,390</u>	<u>\$ 3,638,028</u>	<u>\$ 276,866</u>	<u>\$ 1,741,346</u>	<u>\$ 94,065</u>	<u>\$ 155,410</u>

SPECIAL REVENUE FUNDS

Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Sheriff Towing and Impound	Small School Service	Spousal Maintenance Enforcement Enhancement	Street Lighting District
\$ 66,920	\$	\$	\$	\$	\$	\$
940,275	3,023,827		141,858	161,525	147,384	4,367,744
989,907						
		213,655				
<u>\$ 1,997,102</u>	<u>\$ 3,023,827</u>	<u>\$ 213,655</u>	<u>\$ 141,858</u>	<u>\$ 161,525</u>	<u>\$ 147,384</u>	<u>\$ 4,367,744</u>
\$ 1,008,212	\$ 322,370	\$ 31,711	\$ 653	\$ 1,605	\$	\$
52,559			1,060	1,756		
3,561	59					
		185,935				
985,331						
<u>2,049,663</u>	<u>322,429</u>	<u>217,646</u>	<u>1,713</u>	<u>3,361</u>		
712,076						
<u>712,076</u>						
	2,701,398		140,145	158,164	147,384	4,367,744
(764,637)		(3,991)				
<u>(764,637)</u>	<u>2,701,398</u>	<u>(3,991)</u>	<u>140,145</u>	<u>158,164</u>	<u>147,384</u>	<u>4,367,744</u>
<u>\$ 1,997,102</u>	<u>\$ 3,023,827</u>	<u>\$ 213,655</u>	<u>\$ 141,858</u>	<u>\$ 161,525</u>	<u>\$ 147,384</u>	<u>\$ 4,367,744</u>

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	SPECIAL REVENUE FUNDS					
	Superior Court Fill the Gap	Superior Court Grants	Superior Court Special Revenue	Taxpayer Information	Transportation Grants	Transportation Operations
ASSETS						
Cash in bank and on hand	\$	\$	\$	\$	\$	\$ 550
Cash and investments held by County Treasurer			1,124,776	335,977		25,285,605
Receivables			784			63,536
Due from other governmental units		94,360			59,374	16,815,499
Inventories						1,044,016
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	<u>\$</u>	<u>\$ 94,360</u>	<u>\$ 1,125,560</u>	<u>\$ 335,977</u>	<u>\$ 59,374</u>	<u>\$ 43,209,206</u>
LIABILITIES						
Accounts payable	\$	\$ 24,673	\$ 204,073	\$	\$ 20,552	\$ 6,478,635
Employee compensation payable	42,715	28,284			1,097	553,071
Accrued liabilities						3,411,006
Due to other funds	6,061	1,992			38,822	
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue		67,699				
Deposits held for other parties						
Total liabilities	<u>48,776</u>	<u>122,648</u>	<u>204,073</u>	<u></u>	<u>60,471</u>	<u>10,442,712</u>
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental		2,673			8,864	
Total deferred inflows of resources		<u>2,673</u>			<u>8,864</u>	
FUND BALANCES						
Nonspendable						1,044,016
Restricted			921,487	335,977		31,722,478
Committed						
Unassigned	(48,776)	(30,961)			(9,961)	
Total fund balances	<u>(48,776)</u>	<u>(30,961)</u>	<u>921,487</u>	<u>335,977</u>	<u>(9,961)</u>	<u>32,766,494</u>
Total liabilities, deferred inflows of resources, and fund balances	<u>\$</u>	<u>\$ 94,360</u>	<u>\$ 1,125,560</u>	<u>\$ 335,977</u>	<u>\$ 59,374</u>	<u>\$ 43,209,206</u>

SPECIAL REVENUE FUNDS

Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
\$	\$	\$	\$	\$ 150	\$ 835,566
791,991	1,367,836	93,755	553,956	1,188,990	174,784,269
731	1,265			1,084	1,449,732
				1,142,393	40,341,450
					2,216,556
					1,147,916
					755
<u>\$ 792,722</u>	<u>\$ 1,369,101</u>	<u>\$ 93,755</u>	<u>\$ 553,956</u>	<u>\$ 2,332,617</u>	<u>\$ 220,776,244</u>
\$	\$	\$	\$	\$ 414,250	\$ 18,814,149
				1,488	3,755,739
					3,417,326
					9,694,397
					6,981,756
					1,174,734
				415,738	43,838,101
					583,489
					4,290,570
					4,874,059
792,722	1,369,101	93,755	553,956	1,916,879	2,216,556
					159,526,149
					12,707,232
					(2,385,853)
<u>792,722</u>	<u>1,369,101</u>	<u>93,755</u>	<u>553,956</u>	<u>1,916,879</u>	<u>172,064,084</u>
<u>\$ 792,722</u>	<u>\$ 1,369,101</u>	<u>\$ 93,755</u>	<u>\$ 553,956</u>	<u>\$ 2,332,617</u>	<u>\$ 220,776,244</u>

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2014

	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	25,423	1,006	26,429	44,454,730	11,806,710
Receivables	33,788		33,788		
Due from other governmental units		864,872	864,872		793,785
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted		3,535,430	3,535,430		
Total assets	\$ 59,211	\$ 4,401,308	\$ 4,460,519	\$ 44,454,730	\$ 12,600,495
LIABILITIES					
Accounts payable	\$	\$	\$	\$ 620,434	\$ 4,002,832
Employee compensation payable					35,810
Accrued liabilities					
Due to other funds					
Interest payable	1,890		1,890		
Special assessment debt with governmental commitment	4,339		4,339		
Unearned revenue					
Deposits held for other parties				362,865	1,053,948
Total liabilities	6,229		6,229	983,299	5,092,590
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental	23,418		23,418		
Total deferred inflows of resources	23,418		23,418		
FUND BALANCES					
Nonspendable					
Restricted	29,564	4,401,308	4,430,872	43,471,431	7,507,905
Committed					
Unassigned					
Total fund balances	29,564	4,401,308	4,430,872	43,471,431	7,507,905
Total liabilities, deferred inflows of resources, and fund balances	\$ 59,211	\$ 4,401,308	\$ 4,460,519	\$ 44,454,730	\$ 12,600,495

CAPITAL PROJECTS FUND

Inter-Governmental Capital Projects	Library District Capital Improvement	Long Term Project Reserve	Special Improvement Districts	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
\$	\$	\$	\$	\$	\$	\$ 835,566
128,250	8,895,683 8,224	5,257	41,840	42,678,902	108,011,372 8,224	282,822,070 1,491,744
				11,219,082	12,012,867	53,219,189 2,216,556 1,147,916
		7,234,641			7,234,641	10,770,826
<u>\$ 128,250</u>	<u>\$ 8,903,907</u>	<u>\$ 7,239,898</u>	<u>\$ 41,840</u>	<u>\$ 53,897,984</u>	<u>\$ 127,267,104</u>	<u>\$ 352,503,867</u>
\$	\$	\$ 119,756	\$	\$ 8,907,142 16,896	\$ 13,650,164 52,706	\$ 32,464,313 3,808,445 3,417,776 9,694,397 1,890
			450		450	4,339 6,981,756 2,591,547
		119,756	450	8,924,038	15,120,133	58,964,463
						583,489 4,313,988 4,897,477
						2,216,556 275,975,742 12,835,482 (2,385,853)
128,250	8,903,907	7,120,142	41,390	44,973,946	112,018,721 128,250	288,641,927
<u>128,250</u>	<u>8,903,907</u>	<u>7,120,142</u>	<u>41,390</u>	<u>44,973,946</u>	<u>112,146,971</u>	<u>288,641,927</u>
<u>\$ 128,250</u>	<u>\$ 8,903,907</u>	<u>\$ 7,239,898</u>	<u>\$ 41,840</u>	<u>\$ 53,897,984</u>	<u>\$ 127,267,104</u>	<u>\$ 352,503,867</u>

Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds
For the Fiscal Year Ended June 30, 2014

	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				10,536,729		9,562
Intergovernmental	4,715,690		2,433,323		3,614,167	
Charges for services		9,241,287	99,415	577,107		3,940,776
Fines and forfeits		3,359,810		783,293		5,416
Special assessment						
Interest income	8,645		811	4,634		624
Miscellaneous				3,551		
Total revenues	<u>4,724,335</u>	<u>12,601,097</u>	<u>2,533,549</u>	<u>11,905,314</u>	<u>3,614,167</u>	<u>3,956,378</u>
EXPENDITURES						
Current:						
General government						
Public safety		12,403,948	2,634,732			
Highways and streets						
Health, welfare and sanitation				9,551,379	3,491,736	3,298,718
Culture and recreation						
Education	5,044,463					
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay		115,184		14,537	92,306	180,490
Total expenditures	<u>5,044,463</u>	<u>12,519,132</u>	<u>2,634,732</u>	<u>9,565,916</u>	<u>3,584,042</u>	<u>3,479,208</u>
Excess (deficiency) of revenues over expenditures	<u>(320,128)</u>	<u>81,965</u>	<u>(101,183)</u>	<u>2,339,398</u>	<u>30,125</u>	<u>477,170</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						(106,471)
Total other financing sources (uses)						<u>(106,471)</u>
Net change in fund balances	(320,128)	81,965	(101,183)	2,339,398	30,125	370,699
Fund balances (deficit), July 1, 2013, as restated	2,416,751	1,619,837	(51,398)	7,998,654	(221,927)	1,179,786
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2014	<u>\$ 2,096,623</u>	<u>\$ 1,701,802</u>	<u>\$ (152,581)</u>	<u>\$10,338,052</u>	<u>\$ (191,802)</u>	<u>\$ 1,550,485</u>

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
\$	\$	\$	\$	\$	\$	\$
	7,374,903	3,391,202				
55				8,457,650		
43,228	1,418,327	1,122,640				98,591
					169,905	
2,466	984	29,428	26,754		1,099	406
903,244	255,396	75,000				
<u>948,993</u>	<u>9,049,610</u>	<u>4,618,270</u>	<u>26,754</u>	<u>8,457,650</u>	<u>171,004</u>	<u>98,997</u>
					335,633	
1,968,084	8,326,721			8,597,216		
		1,378,297	1,562,049			
				10,633		
<u>1,968,084</u>	<u>8,326,721</u>	<u>1,378,297</u>	<u>1,562,049</u>	<u>8,607,849</u>	<u>335,633</u>	
(1,019,091)	722,889	3,239,973	(1,535,295)	(150,199)	(164,629)	98,997
			1,661,196			
	(1,033,473)	(6,698,594)				
	<u>(1,033,473)</u>	<u>(6,698,594)</u>	<u>1,661,196</u>			
(1,019,091)	(310,584)	(3,458,621)	125,901	(150,199)	(164,629)	98,997
947,679	4,019,201	10,540,187	4,430,470	(294,294)	305,794	740,645
	10,995					
<u>\$ (71,412)</u>	<u>\$ 3,719,612</u>	<u>\$ 7,081,566</u>	<u>\$ 4,556,371</u>	<u>\$ (444,493)</u>	<u>\$ 141,165</u>	<u>\$ 839,642</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	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	Correctional Health Grants
REVENUES						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental				1,551,416		29,167
Charges for services	139,348	1,980,184	2,719,890		1,542,013	
Fines and forfeits						
Special assessment						
Interest income	727	1,598	318		1,571	
Miscellaneous						
Total revenues	<u>140,075</u>	<u>1,981,782</u>	<u>2,720,208</u>	<u>1,551,416</u>	<u>1,543,584</u>	<u>29,167</u>
EXPENDITURES						
Current:						
General government						
Public safety	415,007	2,258,757	2,991,183	1,552,674	1,709,260	
Highways and streets						
Health, welfare and sanitation						25,000
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay			190,982			
Total expenditures	<u>415,007</u>	<u>2,258,757</u>	<u>3,182,165</u>	<u>1,552,674</u>	<u>1,709,260</u>	<u>25,000</u>
Excess (deficiency) of revenues over expenditures	<u>(274,932)</u>	<u>(276,975)</u>	<u>(461,957)</u>	<u>(1,258)</u>	<u>(165,676)</u>	<u>4,167</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net change in fund balances	(274,932)	(276,975)	(461,957)	(1,258)	(165,676)	4,167
Fund balances (deficit), July 1, 2013, as restated	317,058	693,359	841,895	(3,723)	547,242	(4,167)
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2014	<u>\$ 42,126</u>	<u>\$ 416,384</u>	<u>\$ 379,938</u>	<u>\$ (4,981)</u>	<u>\$ 381,566</u>	<u>\$</u>

SPECIAL REVENUE FUNDS

County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Del Webb Special Revenue	Diversion
\$	\$	\$	\$	\$	\$	\$
1,553,647	5,411,119		1,170,575	1,443,648		
		1,802,631				1,581,774
1,976	4,521		155	2,166	275	1,071
<u>1,555,623</u>	<u>5,415,640</u>	<u>1,802,631</u>	<u>1,170,730</u>	<u>1,445,814</u>	<u>275</u>	<u>1,582,845</u>
2,001,704	5,413,914	1,904,544	1,562,085	1,551,932		2,445,490
		438,211				
<u>2,001,704</u>	<u>5,413,914</u>	<u>2,342,755</u>	<u>1,562,085</u>	<u>1,551,932</u>		<u>2,445,490</u>
(446,081)	1,726	(540,124)	(391,355)	(106,118)	275	(862,645)
<u>(446,081)</u>	<u>1,726</u>	<u>(540,124)</u>	<u>(391,355)</u>	<u>(106,118)</u>	<u>275</u>	<u>(862,645)</u>
554,717	(101,176)	3,970,730	703,695	412,744	515,350	2,645,198
<u>108,636</u>	<u>(99,450)</u>	<u>3,430,606</u>	<u>312,340</u>	<u>306,626</u>	<u>515,625</u>	<u>1,782,553</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	SPECIAL REVENUE FUNDS					
	Domestic Relations Mediation Education	Educational Supplemental Program	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health
REVENUES						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						15,618,724
Intergovernmental		355,436	1,818,854		590,324	
Charges for services	199,739			592	202,434	3,974,437
Fines and forfeits						248,820
Special assessment						
Interest income	361	359	5,174	20		5,171
Miscellaneous						27,498
Total revenues	<u>200,100</u>	<u>355,795</u>	<u>1,824,028</u>	<u>612</u>	<u>792,758</u>	<u>19,874,650</u>
EXPENDITURES						
Current:						
General government			1,824,028			
Public safety				700	732,216	
Highways and streets						
Health, welfare and sanitation	190,682					18,495,970
Culture and recreation						
Education		875,876				
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						251,966
Total expenditures	<u>190,682</u>	<u>875,876</u>	<u>1,824,028</u>	<u>700</u>	<u>732,216</u>	<u>18,747,936</u>
Excess (deficiency) of revenues over expenditures	<u>9,418</u>	<u>(520,081)</u>	<u> </u>	<u>(88)</u>	<u>60,542</u>	<u>1,126,714</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						65,500
Transfers out						
Total other financing sources (uses)						<u>65,500</u>
Net change in fund balances	9,418	(520,081)		(88)	60,542	1,192,214
Fund balances (deficit), July 1, 2013, as restated	95,187	971,168		4,473	(43,285)	8,242,349
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2014	<u>\$ 104,605</u>	<u>\$ 451,087</u>	<u>\$</u>	<u>\$ 4,385</u>	<u>\$ 17,257</u>	<u>\$ 9,434,563</u>

SPECIAL REVENUE FUNDS

Expedited Child Support	Flood Control	Flood Control Grants	Human Services Grants	Inmate Health Services	Inmate Services	Judicial Enhancement
\$	\$ 39,655,196	\$	\$	\$	\$	\$
	454,212					
670,020	154,287	159,133	42,697,418	355,332	10,864,552	1,478,303
1,552	117,946			1,214	4,197	1,885
	944,150		6,800		5,336	
<u>671,572</u>	<u>41,325,791</u>	<u>159,133</u>	<u>42,704,218</u>	<u>356,546</u>	<u>10,874,085</u>	<u>1,480,188</u>
	32,601,811	159,133		100,444	10,484,143	1,012,609
721,400			41,050,243			
	420,988		169,552	45,788		
<u>721,400</u>	<u>33,022,799</u>	<u>159,133</u>	<u>41,219,795</u>	<u>146,232</u>	<u>10,484,143</u>	<u>1,012,609</u>
(49,828)	8,302,992		1,484,423	210,314	389,942	467,579
	(14,696,402)		(40,642)		512,929	
	<u>(14,696,402)</u>		<u>(40,642)</u>		<u>512,929</u>	
(49,828)	(6,393,410)		1,443,781	210,314	902,871	467,579
436,314	40,277,265		(1,699,098)	428,011	7,268,783	2,718,447
	(48,310)					
<u>\$ 386,486</u>	<u>\$ 33,835,545</u>	<u>\$</u>	<u>\$ (255,317)</u>	<u>\$ 638,325</u>	<u>\$ 8,171,654</u>	<u>\$ 3,186,026</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	SPECIAL REVENUE FUNDS					
	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees
REVENUES						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental					4,707,818	
Charges for services		1,118	6,395,819	238,286		334,917
Fines and forfeits	755,359					3,251,312
Special assessment						
Interest income	671	920		369	721	
Miscellaneous						
Total revenues	<u>756,030</u>	<u>2,038</u>	<u>6,395,819</u>	<u>238,655</u>	<u>4,708,539</u>	<u>3,586,229</u>
EXPENDITURES						
Current:						
General government						
Public safety	660,588	230,573	6,309,830	329,411	4,098,914	3,538,683
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay		9,648				
Total expenditures	<u>660,588</u>	<u>240,221</u>	<u>6,309,830</u>	<u>329,411</u>	<u>4,098,914</u>	<u>3,538,683</u>
Excess (deficiency) of revenues over expenditures	<u>95,442</u>	<u>(238,183)</u>	<u>85,989</u>	<u>(90,756)</u>	<u>609,625</u>	<u>47,546</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net change in fund balances	95,442	(238,183)	85,989	(90,756)	609,625	47,546
Fund balances (deficit), July 1, 2013, as restated	1,099,652	245,378	583,794	787,470	(196,713)	1,317,421
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2014	<u>\$ 1,195,094</u>	<u>\$ 7,195</u>	<u>\$ 669,783</u>	<u>\$ 696,714</u>	<u>\$ 412,912</u>	<u>\$ 1,364,967</u>

SPECIAL REVENUE FUNDS

Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Legal Defender Fill the Gap	Library District	Library District Grants	Medical Examiner Grants
\$	\$	\$	\$	\$ 14,073,218	\$	\$
	2,242,721	1,256,956	66,362	295,028	313,425	353,148
	400	1,255		4,411,924		
				729,768		
240	736	796	80			
999	223,444	6,578		438,157		
<u>1,239</u>	<u>2,467,301</u>	<u>1,265,585</u>	<u>66,442</u>	<u>19,948,095</u>	<u>313,425</u>	<u>353,148</u>
9,071		913,074	66,362			103,148
	2,551,741			23,881,106	313,425	
	172,122			156,881		250,000
<u>9,071</u>	<u>2,723,863</u>	<u>913,074</u>	<u>66,362</u>	<u>24,037,987</u>	<u>313,425</u>	<u>353,148</u>
(7,832)	(256,562)	352,511	80	(4,089,892)		
				3,161,255		
				<u>3,161,255</u>		
(7,832)	(256,562)	352,511	80	(928,637)		
59,073	1,652,585	2,029,644	2,320	5,154,989		
<u>\$ 51,241</u>	<u>\$ 1,396,023</u>	<u>\$ 2,382,155</u>	<u>\$ 2,400</u>	<u>\$ 4,226,352</u>	<u>\$</u>	<u>\$</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	SPECIAL REVENUE FUNDS					
	Non Departmental Grants	Officer Safety Equipment	Palo Verde	Parks Donations	Parks Enhancement	Parks Souvenir
REVENUES						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental	2,546,103		665,916			
Charges for services					2,774,132	
Fines and forfeits		66,428			30	
Special assessment						
Interest income	1,674	520	224	243	1,523	176
Miscellaneous				39,552	1,654,239	364,955
Total revenues	<u>2,547,777</u>	<u>66,948</u>	<u>666,140</u>	<u>39,795</u>	<u>4,429,924</u>	<u>365,131</u>
EXPENDITURES						
Current:						
General government	2,509,230					
Public safety			541,392			
Highways and streets						
Health, welfare and sanitation						
Culture and recreation				34,604	4,313,327	253,907
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay					256,328	
Total expenditures	<u>2,509,230</u>	<u> </u>	<u>541,392</u>	<u>34,604</u>	<u>4,569,655</u>	<u>253,907</u>
Excess (deficiency) of revenues over expenditures	<u>38,547</u>	<u>66,948</u>	<u>124,748</u>	<u>5,191</u>	<u>(139,731)</u>	<u>111,224</u>
OTHER FINANCING SOURCES (USES)						
Transfers in					111,270	
Transfers out						(111,270)
Total other financing sources (uses)					<u>111,270</u>	<u>(111,270)</u>
Net change in fund balances	38,547	66,948	124,748	5,191	(28,461)	(46)
Fund balances (deficit), July 1, 2013, as restated	(746)	88,191	497,289	685,982	3,443,942	25,942
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2014	<u>\$ 37,801</u>	<u>\$ 155,139</u>	<u>\$ 622,037</u>	<u>\$ 691,173</u>	<u>\$ 3,415,481</u>	<u>\$ 25,896</u>

SPECIAL REVENUE FUNDS

Parks Spur Cross Ranch Conservation	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants	Public Defender Training	Public Health Fees
\$	\$	\$	\$	\$	\$	\$
	3,122,806			229,776	427,378	
270,718	4,805,739	440,771	819,202			4,958,552
	21,240					
1,127	4,737	1,226	939		1,390	3,169
867	30,125				10,440	
<u>272,712</u>	<u>7,984,647</u>	<u>441,997</u>	<u>820,141</u>	<u>229,776</u>	<u>439,208</u>	<u>4,961,721</u>
	7,778,447	465,896	1,217,544	229,748	368,798	
237,506						4,893,475
	514,157					25,761
<u>237,506</u>	<u>8,292,604</u>	<u>465,896</u>	<u>1,217,544</u>	<u>229,748</u>	<u>368,798</u>	<u>4,919,236</u>
35,206	(307,957)	(23,899)	(397,403)	28	70,410	42,485
						29,980
						<u>29,980</u>
35,206	(307,957)	(23,899)	(397,403)	28	70,410	72,465
248,676	3,580,626	328,696	446,006	(5,038)	297,180	5,773,029
						(16,775)
<u>\$ 283,882</u>	<u>\$ 3,272,669</u>	<u>\$ 304,797</u>	<u>\$ 48,603</u>	<u>\$ (5,010)</u>	<u>\$ 367,590</u>	<u>\$ 5,828,719</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	SPECIAL REVENUE FUNDS				
	Public Health Grants	Recorder's Surcharge	School Communication Expense	School Grants	School Transportation
REVENUES					
Taxes	\$	\$	\$	\$	\$
Licenses and permits					
Intergovernmental	50,089,293			15,846,195	411,916
Charges for services	171,847	3,607,920	449,047		
Fines and forfeits					
Special assessment					
Interest income		4,102			
Miscellaneous	44,173				
Total revenues	<u>50,305,313</u>	<u>3,612,022</u>	<u>449,047</u>	<u>15,846,195</u>	<u>411,916</u>
EXPENDITURES					
Current:					
General government		3,328,973			
Public safety					
Highways and streets					
Health, welfare and sanitation	45,815,743				
Culture and recreation					
Education			525,674	16,016,048	473,436
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay	21,422	1,361,738			
Total expenditures	<u>45,837,165</u>	<u>4,690,711</u>	<u>525,674</u>	<u>16,016,048</u>	<u>473,436</u>
Excess (deficiency) of revenues over expenditures	<u>4,468,148</u>	<u>(1,078,689)</u>	<u>(76,627)</u>	<u>(169,853)</u>	<u>(61,520)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out	(750)				
Total other financing sources (uses)	<u>(750)</u>				
Net change in fund balances	4,467,398	(1,078,689)	(76,627)	(169,853)	(61,520)
Fund balances (deficit), July 1, 2013, as restated	(3,635,105)	4,584,520	329,825	(132,628)	155,585
Change in nonspendable resources:					
Increase (decrease) in inventories	(46,340)				
Fund balances (deficit), June 30, 2014	<u>\$ 785,953</u>	<u>\$ 3,505,831</u>	<u>\$ 253,198</u>	<u>\$ (302,481)</u>	<u>\$ 94,065</u>

SPECIAL REVENUE FUNDS

Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Sheriff Towing and Impound	Small School Service	Spousal Maintenance Enforcement Enhancement
\$	\$	\$	\$	\$	\$	\$
	4,699,614	1,583,800			109,657	109,360
12,583	2,666,364		1,556,848			
576	286	8,207		229	825	556
15,661				220,800		
<u>28,820</u>	<u>7,366,264</u>	<u>1,592,007</u>	<u>1,556,848</u>	<u>221,029</u>	<u>110,482</u>	<u>109,916</u>
	7,123,936	692,055	1,502,777	80,884		105,001
					102,596	
	556,655	33,458	50,451		23,585	
	<u>7,680,591</u>	<u>725,513</u>	<u>1,553,228</u>	<u>80,884</u>	<u>126,181</u>	<u>105,001</u>
28,820	(314,327)	866,494	3,620	140,145	(15,699)	4,915
28,820	(314,327)	866,494	3,620	140,145	(15,699)	4,915
126,590	(450,310)	1,834,904	(7,611)		173,863	142,469
<u>\$ 155,410</u>	<u>\$ (764,637)</u>	<u>\$ 2,701,398</u>	<u>\$ (3,991)</u>	<u>\$ 140,145</u>	<u>\$ 158,164</u>	<u>\$ 147,384</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	SPECIAL REVENUE FUNDS					
	Street Lighting District	Superior Court Fill the Gap	Superior Court Grants	Superior Court Special Revenue	Taxpayer Information	Transportation Grants
REVENUES						
Taxes	\$	\$	\$	\$	\$	\$
Licenses and permits						
Intergovernmental			1,572,469			465,079
Charges for services		1,565,673	1,054,262	4,966,404	192,829	
Fines and forfeits						
Special assessment	6,070,638					
Interest income	16,517			363		
Miscellaneous				27,582		66,590
Total revenues	<u>6,087,155</u>	<u>1,565,673</u>	<u>2,626,731</u>	<u>4,994,349</u>	<u>192,829</u>	<u>531,669</u>
EXPENDITURES						
Current:						
General government					358,268	
Public safety	4,788,316	2,078,971	2,573,124	5,744,135		
Highways and streets						285,909
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						210,719
Total expenditures	<u>4,788,316</u>	<u>2,078,971</u>	<u>2,573,124</u>	<u>5,744,135</u>	<u>358,268</u>	<u>496,628</u>
Excess (deficiency) of revenues over expenditures	<u>1,298,839</u>	<u>(513,298)</u>	<u>53,607</u>	<u>(749,786)</u>	<u>(165,439)</u>	<u>35,041</u>
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Total other financing sources (uses)						
Net change in fund balances	1,298,839	(513,298)	53,607	(749,786)	(165,439)	35,041
Fund balances (deficit), July 1, 2013, as restated	3,068,905	464,522	(84,568)	1,671,273	501,416	(45,002)
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2014	<u>\$ 4,367,744</u>	<u>\$ (48,776)</u>	<u>\$ (30,961)</u>	<u>\$ 921,487</u>	<u>\$ 335,977</u>	<u>\$ (9,961)</u>

SPECIAL REVENUE FUNDS

Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
\$	\$	\$	\$	\$	\$	\$ 53,728,414
1,041,242						41,549,380
99,063,041					4,814,541	261,625,884
13,614					307,873	84,848,483
		188,853				17,202,089
						6,070,638
40,041	5,913	1,234	2,239	2,132	1,670	334,479
1,322,439				72,992		6,760,568
<u>101,480,377</u>	<u>5,913</u>	<u>190,087</u>	<u>2,239</u>	<u>75,124</u>	<u>5,124,084</u>	<u>472,119,935</u>
						8,020,499
	3,903	266,845	5,884	46,000		136,145,229
51,349,717						51,635,626
					4,751,610	151,177,977
						34,525,962
						23,038,093
						8,020,499
4,220,346						9,793,908
<u>55,570,063</u>	<u>3,903</u>	<u>266,845</u>	<u>5,884</u>	<u>46,000</u>	<u>4,751,610</u>	<u>414,337,294</u>
						8,020,499
45,910,314	2,010	(76,758)	(3,645)	29,124	372,474	57,782,641
						8,020,499
32,943						5,575,073
(48,134,797)						(70,822,399)
<u>(48,101,854)</u>						<u>(65,247,326)</u>
(2,191,540)	2,010	(76,758)	(3,645)	29,124	372,474	(7,464,685)
						8,020,499
35,021,176	790,712	1,445,859	97,400	524,832	1,544,405	179,692,341
						8,020,499
(63,142)						(163,572)
<u>\$ 32,766,494</u>	<u>\$ 792,722</u>	<u>\$ 1,369,101</u>	<u>\$ 93,755</u>	<u>\$ 553,956</u>	<u>\$ 1,916,879</u>	<u>\$ 172,064,084</u>

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Maricopa County
Combining Statement of Revenues, Expenditures, and
Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
For the Fiscal Year Ended June 30, 2014

	DEBT SERVICE FUNDS			CAPITAL PROJECTS FUNDS	
	Special Assessment	Stadium District Debt Service	Total	Detention Technology Capital Improvement	Flood Control Capital Projects
REVENUES					
Taxes	\$	\$ 5,394,706	\$ 5,394,706	\$	\$
Licenses and permits					
Intergovernmental					4,278,135
Charges for services	94		94		
Fines and forfeits					
Special assessment					
Interest income		507	507		
Miscellaneous					
Total revenues	<u>94</u>	<u>5,395,213</u>	<u>5,395,307</u>		<u>4,278,135</u>
EXPENDITURES					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal	15,214	8,886,857	8,902,071		
Interest	4,369	511,632	516,001		
Other expenses		1,250	1,250		
Capital outlay				22,875,169	38,460,706
Total expenditures	<u>19,583</u>	<u>9,399,739</u>	<u>9,419,322</u>	<u>22,875,169</u>	<u>38,460,706</u>
Excess (deficiency) of revenues over expenditures	<u>(19,489)</u>	<u>(4,004,526)</u>	<u>(4,024,015)</u>	<u>(22,875,169)</u>	<u>(34,182,571)</u>
OTHER FINANCING SOURCES (USES)					
Transfers in		5,706,857	5,706,857	25,000,001	14,696,402
Transfers out	(32,943)	(1,661,196)	(1,694,139)		
Total other financing sources (uses)	<u>(32,943)</u>	<u>4,045,661</u>	<u>4,012,718</u>	<u>25,000,001</u>	<u>14,696,402</u>
Net change in fund balances	(52,432)	41,135	(11,297)	2,124,832	(19,486,169)
Fund balances (deficit), July 1, 2013, as restated	81,996	4,360,173	4,442,169	41,346,599	26,994,074
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2014	<u>\$ 29,564</u>	<u>\$ 4,401,308</u>	<u>\$ 4,430,872</u>	<u>\$ 43,471,431</u>	<u>\$ 7,507,905</u>

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
\$	\$	\$	\$	\$	\$	\$ 59,123,120
						41,549,380
				20,642,421	24,920,556	286,546,440
				5,051,219	5,051,219	89,899,796
						17,202,089
						6,070,638
539	21,059	131	180		21,909	356,895
		794,821		358,442	1,153,263	7,913,831
539	21,059	794,952	180	26,052,082	31,146,947	508,662,189
						8,020,499
						136,145,229
						51,635,626
						151,177,977
						34,525,962
						23,038,093
						8,902,071
						516,001
						1,250
		3,500,524		61,816,758	126,653,157	136,447,065
		3,500,524		61,816,758	126,653,157	550,409,773
539	21,059	(2,705,572)	180	(35,764,676)	(95,506,210)	(41,747,584)
		991,737		48,134,797	88,822,937	100,104,867
	(3,161,255)				(3,161,255)	(75,677,793)
	(3,161,255)	991,737		48,134,797	85,661,682	24,427,074
539	(3,140,196)	(1,713,835)	180	12,370,121	(9,844,528)	(17,320,510)
127,711	12,044,103	8,833,977	41,210	32,603,825	121,991,499	306,126,009
						(163,572)
\$ 128,250	\$ 8,903,907	\$ 7,120,142	\$ 41,390	\$ 44,973,946	\$ 112,146,971	\$ 288,641,927



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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
REVENUES				
Charges for services	\$ 9,389,929	\$ 9,389,929	\$ 9,241,287	\$ (148,642)
Fines and forfeits	3,448,265	3,448,265	3,359,810	(88,455)
Interest income	4,400	4,400		(4,400)
Total revenues	<u>12,842,594</u>	<u>12,842,594</u>	<u>12,601,097</u>	<u>(241,497)</u>
EXPENDITURES				
Current:				
Public safety	13,477,133	13,477,133	12,403,948	1,073,185
Capital outlay	300,000	300,000	115,184	184,816
Total expenditures	<u>13,777,133</u>	<u>13,777,133</u>	<u>12,519,132</u>	<u>1,258,001</u>
Excess (deficiency) of revenues over expenditures	<u>(934,539)</u>	<u>(934,539)</u>	<u>81,965</u>	<u>1,016,504</u>
Net change in fund balances	(934,539)	(934,539)	81,965	1,016,504
Fund balance, July 1, 2013	1,466,166	1,466,166	1,619,837	153,671
Fund balance, June 30, 2014	<u>\$ 531,627</u>	<u>\$ 531,627</u>	<u>\$ 1,701,802</u>	<u>\$ 1,170,175</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 2,934,259	\$ 3,006,771	\$ 2,433,323	\$ (573,448)
Charges for services	150,000	150,000	99,415	(50,585)
Interest income			811	811
Total revenues	<u>3,084,259</u>	<u>3,156,771</u>	<u>2,533,549</u>	<u>(623,222)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,084,259</u>	<u>3,156,771</u>	<u>2,634,732</u>	<u>522,039</u>
Total expenditures	<u>3,084,259</u>	<u>3,156,771</u>	<u>2,634,732</u>	<u>522,039</u>
Excess (deficiency) of revenues over expenditures			(101,183)	(101,183)
Net change in fund balances			(101,183)	(101,183)
Fund deficit, July 1, 2013	<u>(365,005)</u>	<u>(365,005)</u>	<u>(51,398)</u>	<u>313,607</u>
Fund deficit, June 30, 2014	<u>\$ (365,005)</u>	<u>\$ (365,005)</u>	<u>\$ (152,581)</u>	<u>\$ 212,424</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 9,760,589	\$ 9,768,335	\$ 10,536,729	\$ 768,394
Charges for services	410,858	410,858	577,107	166,249
Fines and forfeits	662,600	662,600	783,293	120,693
Interest income	32,040	32,040	4,634	(27,406)
Miscellaneous	2,004	2,004	3,551	1,547
Total revenues	<u>10,868,091</u>	<u>10,875,837</u>	<u>11,905,314</u>	<u>1,029,477</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	12,065,266	12,386,283	9,551,379	2,834,904
Capital outlay	85,000	85,000	14,537	70,463
Total expenditures	<u>12,150,266</u>	<u>12,471,283</u>	<u>9,565,916</u>	<u>2,905,367</u>
Excess (deficiency) of revenues over expenditures	<u>(1,282,175)</u>	<u>(1,595,446)</u>	<u>2,339,398</u>	<u>3,934,844</u>
Net change in fund balances	(1,282,175)	(1,595,446)	2,339,398	3,934,844
Fund balance, July 1, 2013	6,634,419	6,634,419	7,998,654	1,364,235
Fund balance, June 30, 2014	<u>\$ 5,352,244</u>	<u>\$ 5,038,973</u>	<u>\$ 10,338,052</u>	<u>\$ 5,299,079</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 3,925,303	\$ 3,925,303	\$ 3,614,167	\$ (311,136)
Total revenues	<u>3,925,303</u>	<u>3,925,303</u>	<u>3,614,167</u>	<u>(311,136)</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,924,954	3,924,954	3,491,736	433,218
Capital outlay			92,306	(92,306)
Total expenditures	<u>3,924,954</u>	<u>3,924,954</u>	<u>3,584,042</u>	<u>340,912</u>
Excess of revenues over expenditures	<u>349</u>	<u>349</u>	<u>30,125</u>	<u>29,776</u>
Net change in fund balances	349	349	30,125	29,776
Fund balance (deficit), July 1, 2013	305,014	305,014	(221,927)	(526,941)
Fund balance (deficit), June 30, 2014	<u>\$ 305,363</u>	<u>\$ 305,363</u>	<u>\$ (191,802)</u>	<u>\$ (497,165)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 16,868	\$ 16,868	\$ 9,562	\$ (7,306)
Charges for services	3,422,570	3,422,570	3,940,776	518,206
Fines and forfeits	3,646	3,646	5,416	1,770
Interest income	10,230	10,230	624	(9,606)
Total revenues	<u>3,453,314</u>	<u>3,453,314</u>	<u>3,956,378</u>	<u>503,064</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	3,254,313	3,333,746	3,298,718	35,028
Capital outlay	243,143	243,143	180,490	62,653
Total expenditures	<u>3,497,456</u>	<u>3,576,889</u>	<u>3,479,208</u>	<u>97,681</u>
Excess (deficiency) of revenues over expenditures	<u>(44,142)</u>	<u>(123,575)</u>	<u>477,170</u>	<u>600,745</u>
OTHER FINANCING USES				
Transfers out	<u>(106,471)</u>	<u>(106,471)</u>	<u>(106,471)</u>	
Total other financing uses	<u>(106,471)</u>	<u>(106,471)</u>	<u>(106,471)</u>	
Net change in fund balances	(150,613)	(230,046)	370,699	600,745
Fund balance, July 1, 2013	<u>1,671,417</u>	<u>1,671,417</u>	<u>1,179,786</u>	<u>(491,631)</u>
Fund balance, June 30, 2014	<u>\$ 1,520,804</u>	<u>\$ 1,441,371</u>	<u>\$ 1,550,485</u>	<u>\$ 109,114</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 711,534	\$	\$ 55	\$ 55
Charges for Services	54,840	54,840	43,228	(11,612)
Interest Income	3,197	3,197	2,466	(731)
Miscellaneous	600,000	1,467,491	903,244	(564,247)
Total revenues	<u>1,369,571</u>	<u>1,525,528</u>	<u>948,993</u>	<u>(576,535)</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	<u>1,663,711</u>	<u>1,969,668</u>	<u>1,968,084</u>	<u>1,584</u>
Total expenditures	<u>1,663,711</u>	<u>1,969,668</u>	<u>1,968,084</u>	<u>1,584</u>
Deficiency of revenues under expenditures	<u>(294,140)</u>	<u>(444,140)</u>	<u>(1,019,091)</u>	<u>(574,951)</u>
Net change in fund balances	(294,140)	(444,140)	(1,019,091)	(574,951)
Fund balance, July 1, 2013	<u>1,032,009</u>	<u>1,032,009</u>	<u>947,679</u>	<u>(84,330)</u>
Fund balance (deficit), June 30, 2014	<u>\$ 737,869</u>	<u>\$ 587,869</u>	<u>\$ (71,412)</u>	<u>\$ (659,281)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 6,993,088	\$ 6,993,088	\$ 7,374,903	\$ 381,815
Charges for services	1,733,442	1,733,442	1,418,327	(315,115)
Interest income	35,934	35,934	984	(34,950)
Miscellaneous	20,568	20,568	255,396	234,828
Total revenues	8,783,032	8,783,032	9,049,610	266,578
EXPENDITURES				
Current:				
Health, welfare and sanitation	7,749,558	8,534,415	8,326,721	207,694
Total expenditures	7,749,558	8,534,415	8,326,721	207,694
Excess of revenues over expenditures	1,033,474	248,617	722,889	474,272
OTHER FINANCING USES				
Transfers out	(1,033,474)	(1,033,474)	(1,033,473)	1
Total other financing uses	(1,033,474)	(1,033,474)	(1,033,473)	1
Net change in fund balances		(784,857)	(310,584)	474,273
Fund balance, July 1, 2013	4,295,537	4,295,537	4,019,201	(276,336)
Change in nonspendable resources:				
Increase in inventories			10,995	10,995
Fund balance, June 30, 2014	\$ 4,295,537	\$ 3,510,680	\$ 3,719,612	\$ 208,932

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
REVENUES				
Licenses and permits	\$ 3,384,928	\$ 3,384,928	\$ 3,391,202	\$ 6,274
Charges for services	1,144,722	1,202,679	1,122,640	(80,039)
Interest income	43,216	43,216	29,428	(13,788)
Miscellaneous			75,000	75,000
Total revenues	<u>4,572,866</u>	<u>4,630,823</u>	<u>4,618,270</u>	<u>(12,553)</u>
EXPENDITURES				
Current:				
Culture and recreation	<u>1,653,028</u>	<u>1,710,985</u>	<u>1,378,297</u>	<u>332,688</u>
Total expenditures	<u>1,653,028</u>	<u>1,710,985</u>	<u>1,378,297</u>	<u>332,688</u>
Excess of revenues over expenditures	<u>2,919,838</u>	<u>2,919,838</u>	<u>3,239,973</u>	<u>320,135</u>
OTHER FINANCING USES				
Transfers out	<u>(2,295,339)</u>	<u>(8,002,195)</u>	<u>(6,698,594)</u>	<u>1,303,601</u>
Total other financing uses	<u>(2,295,339)</u>	<u>(8,002,195)</u>	<u>(6,698,594)</u>	<u>1,303,601</u>
Net change in fund balances	624,499	(5,082,357)	(3,458,621)	1,623,736
Fund balance, July 1, 2013	<u>10,285,906</u>	<u>10,285,906</u>	<u>10,540,187</u>	<u>254,281</u>
Fund balance, June 30, 2014	<u>\$ 10,910,405</u>	<u>\$ 5,203,549</u>	<u>\$ 7,081,566</u>	<u>\$ 1,878,017</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	\$ 14,000	\$ 14,000	\$ 26,754	\$ 12,754
Total revenues	14,000	14,000	26,754	12,754
EXPENDITURES				
Current:				
Culture and recreation	1,272,788	1,639,064	1,562,049	77,015
Total expenditures	1,272,788	1,639,064	1,562,049	77,015
Deficiency of revenues under expenditures	(1,258,788)	(1,625,064)	(1,535,295)	89,769
OTHER FINANCING SOURCES				
Transfers in	1,294,920	1,661,196	1,661,196	
Total other financing sources	1,294,920	1,661,196	1,661,196	
Net change in fund balances	36,132	36,132	125,901	89,769
Fund balance, July 1, 2013	4,386,880	4,386,880	4,430,470	43,590
Fund balance, June 30, 2014	\$ 4,423,012	\$ 4,423,012	\$ 4,556,371	\$ 133,359

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 19,897,891	\$ 19,897,891	\$ 8,457,650	\$ (11,440,241)
Total revenues	<u>19,897,891</u>	<u>19,897,891</u>	<u>8,457,650</u>	<u>(11,440,241)</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	19,897,891	19,897,891	8,597,216	11,300,675
Capital outlay			10,633	(10,633)
Total expenditures	<u>19,897,891</u>	<u>19,897,891</u>	<u>8,607,849</u>	<u>11,290,042</u>
Excess (deficiency) of revenues over expenditures			<u>(150,199)</u>	<u>(150,199)</u>
Net change in fund balances			(150,199)	(150,199)
Fund deficit, July 1, 2013	<u>(232,399)</u>	<u>(232,399)</u>	<u>(294,294)</u>	<u>(61,895)</u>
Fund deficit, June 30, 2014	<u>\$ (232,399)</u>	<u>\$ (232,399)</u>	<u>\$ (444,493)</u>	<u>\$ (212,094)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ 344,500	\$ 344,500	\$ 169,905	\$ (174,595)
Interest income	1,500	1,500	1,099	(401)
Total revenues	<u>346,000</u>	<u>346,000</u>	<u>171,004</u>	<u>(174,996)</u>
EXPENDITURES				
Current:				
Public safety	<u>359,900</u>	<u>379,760</u>	<u>335,633</u>	<u>44,127</u>
Total expenditures	<u>359,900</u>	<u>379,760</u>	<u>335,633</u>	<u>44,127</u>
Deficiency of revenues under expenditures	<u>(13,900)</u>	<u>(33,760)</u>	<u>(164,629)</u>	<u>(130,869)</u>
Net change in fund balances	(13,900)	(33,760)	(164,629)	(130,869)
Fund balance, July 1, 2013	<u>275,630</u>	<u>275,630</u>	<u>305,794</u>	<u>30,164</u>
Fund balance, June 30, 2014	<u>\$ 261,730</u>	<u>\$ 241,870</u>	<u>\$ 141,165</u>	<u>\$ (100,705)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 85,000	\$ 85,000	\$ 98,591	\$ 13,591
Interest income	3,600	3,600	406	(3,194)
Total revenues	<u>88,600</u>	<u>88,600</u>	<u>98,997</u>	<u>10,397</u>
Excess of revenues over expenditures	<u>88,600</u>	<u>88,600</u>	<u>98,997</u>	<u>10,397</u>
Net change in fund balances	88,600	88,600	98,997	10,397
Fund balance, July 1, 2013	738,218	738,218	740,645	2,427
Fund balance, June 30, 2014	<u>\$ 826,818</u>	<u>\$ 826,818</u>	<u>\$ 839,642</u>	<u>\$ 12,824</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 111,007	\$ 111,007	\$ 139,348	\$ 28,341
Interest income	4,000	4,000	727	(3,273)
Total revenues	<u>115,007</u>	<u>115,007</u>	<u>140,075</u>	<u>25,068</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	415,007	415,007	415,007	
Total expenditures	<u>415,007</u>	<u>415,007</u>	<u>415,007</u>	
Deficiency of revenues under expenditures	<u>(300,000)</u>	<u>(300,000)</u>	<u>(274,932)</u>	<u>25,068</u>
Net change in fund balances	(300,000)	(300,000)	(274,932)	25,068
Fund balance, July 1, 2013	<u>328,312</u>	<u>328,312</u>	<u>317,058</u>	<u>(11,254)</u>
Fund balance, June 30, 2014	<u>\$ 28,312</u>	<u>\$ 28,312</u>	<u>\$ 42,126</u>	<u>\$ 13,814</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,104,981	\$ 1,980,184	\$ 1,980,184	\$
Interest Income			1,598	1,598
Total revenues	<u>2,104,981</u>	<u>1,980,184</u>	<u>1,981,782</u>	<u>1,598</u>
EXPENDITURES				
Current:				
Public safety	<u>2,314,029</u>	<u>2,708,839</u>	<u>2,258,757</u>	<u>450,082</u>
Total expenditures	<u>2,314,029</u>	<u>2,708,839</u>	<u>2,258,757</u>	<u>450,082</u>
Deficiency of revenues under expenditures	<u>(209,048)</u>	<u>(728,655)</u>	<u>(276,975)</u>	<u>451,680</u>
Net change in fund balances	(209,048)	(728,655)	(276,975)	451,680
Fund balance, July 1, 2013	414,190	414,190	693,359	279,169
Fund balance (deficit), June 30, 2014	<u>\$ 205,142</u>	<u>\$ (314,465)</u>	<u>\$ 416,384</u>	<u>\$ 730,849</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,868,900	\$ 2,868,900	\$ 2,719,890	\$ (149,010)
Interest income			318	318
Total revenues	<u>2,868,900</u>	<u>2,868,900</u>	<u>2,720,208</u>	<u>(148,692)</u>
EXPENDITURES				
Current:				
Public safety	3,522,120	3,522,120	2,991,183	530,937
Capital outlay			190,982	(190,982)
Total expenditures	<u>3,522,120</u>	<u>3,522,120</u>	<u>3,182,165</u>	<u>339,955</u>
Deficiency of revenues under expenditures	<u>(653,220)</u>	<u>(653,220)</u>	<u>(461,957)</u>	<u>191,263</u>
Net change in fund balances	(653,220)	(653,220)	(461,957)	191,263
Fund balance, July 1, 2013	653,690	653,690	841,895	188,205
Fund balance, June 30, 2014	<u>\$ 470</u>	<u>\$ 470</u>	<u>\$ 379,938</u>	<u>\$ 379,468</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,072,654	\$ 1,851,614	\$ 1,551,416	\$ (300,198)
Total revenues	1,072,654	1,851,614	1,551,416	(300,198)
EXPENDITURES				
Current:				
Public safety	1,072,654	1,851,614	1,552,674	298,940
Total expenditures	1,072,654	1,851,614	1,552,674	298,940
Excess (deficiency) of revenues over expenditures			(1,258)	(1,258)
Net change in fund balances			(1,258)	(1,258)
Fund deficit, July 1, 2013	(3,647)	(3,647)	(3,723)	(76)
Fund deficit, June 30, 2014	\$ (3,647)	\$ (3,647)	\$ (4,981)	\$ (1,334)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,675,000	\$ 1,675,000	\$ 1,542,013	\$ (132,987)
Interest income	3,000	3,000	1,571	(1,429)
Total revenues	<u>1,678,000</u>	<u>1,678,000</u>	<u>1,543,584</u>	<u>(134,416)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,978,000</u>	<u>1,978,000</u>	<u>1,709,260</u>	<u>268,740</u>
Total expenditures	<u>1,978,000</u>	<u>1,978,000</u>	<u>1,709,260</u>	<u>268,740</u>
Deficiency of revenues under expenditures	<u>(300,000)</u>	<u>(300,000)</u>	<u>(165,676)</u>	<u>134,324</u>
Net change in fund balances	(300,000)	(300,000)	(165,676)	134,324
Fund balance, July 1, 2013	<u>436,774</u>	<u>436,774</u>	<u>547,242</u>	<u>110,468</u>
Fund balance, June 30, 2014	<u>\$ 136,774</u>	<u>\$ 136,774</u>	<u>\$ 381,566</u>	<u>\$ 244,792</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 50,000	\$ 50,000	\$ 29,167	\$ (20,833)
Total revenues	<u>50,000</u>	<u>50,000</u>	<u>29,167</u>	<u>(20,833)</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	<u>50,000</u>	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
Total expenditures	<u>50,000</u>	<u>50,000</u>	<u>25,000</u>	<u>25,000</u>
Excess of revenues over expenditures			<u>4,167</u>	<u>4,167</u>
Net change in fund balances			<u>4,167</u>	<u>4,167</u>
Fund balance (deficit), July 1, 2013			<u>(4,167)</u>	<u>(4,167)</u>
Fund balance, June 30, 2014	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,725,013	\$ 1,725,013	\$ 1,553,647	\$ (171,366)
Interest income	3,600	3,600	1,976	(1,624)
Total revenues	<u>1,728,613</u>	<u>1,728,613</u>	<u>1,555,623</u>	<u>(172,990)</u>
EXPENDITURES				
Current:				
Public safety	1,995,341	2,170,409	2,001,704	168,705
Total expenditures	<u>1,995,341</u>	<u>2,170,409</u>	<u>2,001,704</u>	<u>168,705</u>
Deficiency of revenues under expenditures	<u>(266,728)</u>	<u>(441,796)</u>	<u>(446,081)</u>	<u>(4,285)</u>
Net change in fund balances	(266,728)	(441,796)	(446,081)	(4,285)
Fund balance, July 1, 2013	566,848	566,848	554,717	(12,131)
Fund balance, June 30, 2014	<u>\$ 300,120</u>	<u>\$ 125,052</u>	<u>\$ 108,636</u>	<u>\$ (16,416)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,933,464	\$ 6,933,464	\$ 5,411,119	\$ (1,522,345)
Interest income	5,000	5,000	4,521	(479)
Total revenues	<u>6,938,464</u>	<u>6,938,464</u>	<u>5,415,640</u>	<u>(1,522,824)</u>
EXPENDITURES				
Current:				
Public safety	<u>6,938,464</u>	<u>7,075,944</u>	<u>5,413,914</u>	<u>1,662,030</u>
Total expenditures	<u>6,938,464</u>	<u>7,075,944</u>	<u>5,413,914</u>	<u>1,662,030</u>
Excess (deficiency) of revenues over expenditures		<u>(137,480)</u>	<u>1,726</u>	<u>139,206</u>
Net change in fund balances		(137,480)	1,726	139,206
Fund balance (deficit), July 1, 2013	<u>506,633</u>	<u>506,633</u>	<u>(101,176)</u>	<u>(607,809)</u>
Fund balance (deficit), June 30, 2014	<u>\$ 506,633</u>	<u>\$ 369,153</u>	<u>\$ (99,450)</u>	<u>\$ (468,603)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ 3,982,000	\$ 3,982,000	\$ 1,802,631	\$ (2,179,369)
Interest income	18,000	18,000		(18,000)
Total revenues	<u>4,000,000</u>	<u>4,000,000</u>	<u>1,802,631</u>	<u>(2,197,369)</u>
EXPENDITURES				
Current:				
Public safety	5,474,334	8,110,253	1,904,544	6,205,709
Capital outlay	<u>2,100,000</u>	<u>(535,919)</u>	<u>438,211</u>	<u>(974,130)</u>
Total expenditures	<u>7,574,334</u>	<u>7,574,334</u>	<u>2,342,755</u>	<u>5,231,579</u>
Deficiency of revenues under expenditures	<u>(3,574,334)</u>	<u>(3,574,334)</u>	<u>(540,124)</u>	<u>3,034,210</u>
Net change in fund balances	(3,574,334)	(3,574,334)	(540,124)	3,034,210
Fund balance, July 1, 2013	<u>4,028,012</u>	<u>4,028,012</u>	<u>3,970,730</u>	<u>(57,282)</u>
Fund balance, June 30, 2014	<u>\$ 453,678</u>	<u>\$ 453,678</u>	<u>\$ 3,430,606</u>	<u>\$ 2,976,928</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 1,316,700	\$ 1,316,700	\$ 1,170,575	\$ (146,125)
Interest income			155	155
Total revenues	<u>1,316,700</u>	<u>1,316,700</u>	<u>1,170,730</u>	<u>(145,970)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,838,536</u>	<u>1,838,536</u>	<u>1,562,085</u>	<u>276,451</u>
Total expenditures	<u>1,838,536</u>	<u>1,838,536</u>	<u>1,562,085</u>	<u>276,451</u>
Deficiency of revenues under expenditures	<u>(521,836)</u>	<u>(521,836)</u>	<u>(391,355)</u>	<u>130,481</u>
Net change in fund balances	(521,836)	(521,836)	(391,355)	130,481
Fund balance, July 1, 2013	<u>537,601</u>	<u>537,601</u>	<u>703,695</u>	<u>166,094</u>
Fund balance, June 30, 2014	<u>\$ 15,765</u>	<u>\$ 15,765</u>	<u>\$ 312,340</u>	<u>\$ 296,575</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 1,400,000	\$ 1,470,000	\$ 1,443,648	\$ (26,352)
Interest income	5,000	5,000	2,166	(2,834)
Total revenues	<u>1,405,000</u>	<u>1,475,000</u>	<u>1,445,814</u>	<u>(29,186)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,624,052	1,694,052	1,551,932	142,120
Total expenditures	<u>1,624,052</u>	<u>1,694,052</u>	<u>1,551,932</u>	<u>142,120</u>
Deficiency of revenues under expenditures	<u>(219,052)</u>	<u>(219,052)</u>	<u>(106,118)</u>	<u>112,934</u>
Net change in fund balances	(219,052)	(219,052)	(106,118)	112,934
Fund balance, July 1, 2013	508,341	508,341	412,744	(95,597)
Fund balance, June 30, 2014	<u>\$ 289,289</u>	<u>\$ 289,289</u>	<u>\$ 306,626</u>	<u>\$ 17,337</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ 1,670,250	\$ 1,670,250	\$ 1,581,774	\$ (88,476)
Interest income	13,000	13,000	1,071	(11,929)
Total revenues	<u>1,683,250</u>	<u>1,683,250</u>	<u>1,582,845</u>	<u>(100,405)</u>
EXPENDITURES				
Current:				
Public safety	<u>3,620,100</u>	<u>3,620,100</u>	<u>2,445,490</u>	<u>1,174,610</u>
Total expenditures	<u>3,620,100</u>	<u>3,620,100</u>	<u>2,445,490</u>	<u>1,174,610</u>
Deficiency of revenues under expenditures	<u>(1,936,850)</u>	<u>(1,936,850)</u>	<u>(862,645)</u>	<u>1,074,205</u>
Net change in fund balances	(1,936,850)	(1,936,850)	(862,645)	1,074,205
Fund balance, July 1, 2013	<u>2,730,110</u>	<u>2,730,110</u>	<u>2,645,198</u>	<u>(84,912)</u>
Fund balance, June 30, 2014	<u>\$ 793,260</u>	<u>\$ 793,260</u>	<u>\$ 1,782,553</u>	<u>\$ 989,293</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 186,682	\$ 186,682	\$ 199,739	\$ 13,057
Interest income	4,000	4,000	361	(3,639)
Total revenues	<u>190,682</u>	<u>190,682</u>	<u>200,100</u>	<u>9,418</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare and sanitation	<u>190,682</u>	<u>190,682</u>	<u>190,682</u>	
Total expenditures	<u>190,682</u>	<u>190,682</u>	<u>190,682</u>	
Excess of revenues over expenditures			<u>9,418</u>	<u>9,418</u>
Net change in fund balances			9,418	9,418
Fund balance, July 1, 2013	<u>90,824</u>	<u>90,824</u>	<u>95,187</u>	<u>4,363</u>
Fund balance, June 30, 2014	<u>\$ 90,824</u>	<u>\$ 90,824</u>	<u>\$ 104,605</u>	<u>\$ 13,781</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Educational Supplemental Program Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 353,173	\$ 353,173	\$ 355,436	\$ 2,263
Interest income			359	359
Total revenues	<u>353,173</u>	<u>353,173</u>	<u>355,795</u>	<u>2,622</u>
EXPENDITURES				
Current:				
Education	<u>1,061,291</u>	<u>1,061,291</u>	<u>875,876</u>	<u>185,415</u>
Total expenditures	<u>1,061,291</u>	<u>1,061,291</u>	<u>875,876</u>	<u>185,415</u>
Deficiency of revenues under expenditures	<u>(708,118)</u>	<u>(708,118)</u>	<u>(520,081)</u>	<u>188,037</u>
Net change in fund balances	(708,118)	(708,118)	(520,081)	188,037
Fund balance, July 1, 2013	<u>994,104</u>	<u>994,104</u>	<u>971,168</u>	<u>(22,936)</u>
Fund balance, June 30, 2014	<u>\$ 285,986</u>	<u>\$ 285,986</u>	<u>\$ 451,087</u>	<u>\$ 165,101</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 2,181,549	\$ 2,181,549	\$ 1,818,854	\$ (362,695)
Interest income			5,174	5,174
Total revenues	<u>2,181,549</u>	<u>2,181,549</u>	<u>1,824,028</u>	<u>(357,521)</u>
<u>EXPENDITURES</u>				
Current:				
General government	<u>2,181,549</u>	<u>2,181,549</u>	<u>1,824,028</u>	<u>357,521</u>
Total expenditures	<u>2,181,549</u>	<u>2,181,549</u>	<u>1,824,028</u>	<u>357,521</u>
Excess revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2013	<u>4,905</u>	<u>4,905</u>		<u>(4,905)</u>
Fund balance, June 30, 2014	<u>\$ 4,905</u>	<u>\$ 4,905</u>	<u>\$</u>	<u>\$ (4,905)</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Emancipation Administrative Costs Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$	\$	\$ 592	\$ 592
Interest income			20	20
Total revenues			612	612
EXPENDITURES				
Current:				
Public Safety	700	700	700	
Total expenditures	700	700	700	
Deficiency of revenues under expenditures	(700)	(700)	(88)	612
Net change in fund balances	(700)	(700)	(88)	612
Fund balance, July 1, 2013	705	705	4,473	3,768
Fund balance, June 30, 2014	\$ 5	\$ 5	\$ 4,385	\$ 4,380

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$ 690,046	\$ 690,046	\$ 590,324	\$ (99,722)
Charges for services	205,824	205,824	202,434	(3,390)
Total revenues	<u>895,870</u>	<u>895,870</u>	<u>792,758</u>	<u>(103,112)</u>
EXPENDITURES				
Current:				
Public safety	931,260	931,260	732,216	199,044
Total expenditures	<u>931,260</u>	<u>931,260</u>	<u>732,216</u>	<u>199,044</u>
Excess (deficiency) of revenues over expenditures	<u>(35,390)</u>	<u>(35,390)</u>	<u>60,542</u>	<u>95,932</u>
Net change in fund balances	(35,390)	(35,390)	60,542	95,932
Fund balance (deficit), July 1, 2013	13,108	13,108	(43,285)	(56,393)
Fund balance (deficit), June 30, 2014	<u>\$ (22,282)</u>	<u>\$ (22,282)</u>	<u>\$ 17,257</u>	<u>\$ 39,539</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 16,792,123	\$ 16,748,923	\$ 15,618,724	\$ (1,130,199)
Charges for services	2,939,147	2,982,347	3,974,437	992,090
Fines and forfeits	120,108	120,108	248,820	128,712
Interest income	20,000	20,000	5,171	(14,829)
Miscellaneous	1,800	1,800	27,498	25,698
Total revenues	<u>19,873,178</u>	<u>19,873,178</u>	<u>19,874,650</u>	<u>1,472</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	20,885,026	21,454,253	18,495,970	2,958,283
Capital outlay	2,289,576	2,289,576	251,966	2,037,610
Total expenditures	<u>23,174,602</u>	<u>23,743,829</u>	<u>18,747,936</u>	<u>4,995,893</u>
Excess (deficiency) of revenues over expenditures	<u>(3,301,424)</u>	<u>(3,870,651)</u>	<u>1,126,714</u>	<u>4,997,365</u>
OTHER FINANCING SOURCES				
Transfers in		65,500	65,500	
Total other financing sources		<u>65,500</u>	<u>65,500</u>	
Net change in fund balances	(3,301,424)	(3,805,151)	1,192,214	4,997,365
Fund balance, July 1, 2013	<u>9,443,856</u>	<u>9,443,856</u>	<u>8,242,349</u>	<u>(1,201,507)</u>
Fund balance, June 30, 2014	<u>\$ 6,142,432</u>	<u>\$ 5,638,705</u>	<u>\$ 9,434,563</u>	<u>\$ 3,795,858</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 579,300	\$ 579,300	\$ 670,020	\$ 90,720
Interest income	5,700	5,700	1,552	(4,148)
Total revenues	<u>585,000</u>	<u>585,000</u>	<u>671,572</u>	<u>86,572</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	785,000	785,000	721,400	63,600
Total expenditures	<u>785,000</u>	<u>785,000</u>	<u>721,400</u>	<u>63,600</u>
Deficiency of revenues under expenditures	<u>(200,000)</u>	<u>(200,000)</u>	<u>(49,828)</u>	<u>150,172</u>
Net change in fund balances	(200,000)	(200,000)	(49,828)	150,172
Fund balance, July 1, 2013	376,101	376,101	436,314	60,213
Fund balance, June 30, 2014	<u>\$ 176,101</u>	<u>\$ 176,101</u>	<u>\$ 386,486</u>	<u>\$ 210,385</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 39,364,869	\$ 39,364,869	\$ 39,655,196	\$ 290,327
Licenses and permits	166,000	166,000	454,212	288,212
Intergovernmental	155,382	155,382	154,287	(1,095)
Interest income	250,000	250,000	117,946	(132,054)
Miscellaneous	297,643	297,643	944,150	646,507
Total revenues	<u>40,233,894</u>	<u>40,233,894</u>	<u>41,325,791</u>	<u>1,091,897</u>
EXPENDITURES				
Current:				
Public safety	31,366,659	37,429,641	32,601,811	4,827,830
Capital outlay	567,750	567,750	420,988	146,762
Total expenditures	<u>31,934,409</u>	<u>37,997,391</u>	<u>33,022,799</u>	<u>4,974,592</u>
Excess of revenues over expenditures	<u>8,299,485</u>	<u>2,236,503</u>	<u>8,302,992</u>	<u>6,066,489</u>
OTHER FINANCING USES				
Transfers out	<u>(14,696,402)</u>	<u>(14,696,402)</u>	<u>(14,696,402)</u>	
Total other financing uses	<u>(14,696,402)</u>	<u>(14,696,402)</u>	<u>(14,696,402)</u>	
Net change in fund balances	(6,396,917)	(12,459,899)	(6,393,410)	6,066,489
Fund balance, July 1, 2013	6,396,917	6,396,917	40,277,265	33,880,348
Change in nonspendable resources:				
Decrease in inventories			(48,310)	(48,310)
Fund balance (deficit), June 30, 2014	<u>\$</u>	<u>\$ (6,062,982)</u>	<u>\$ 33,835,545</u>	<u>\$ 39,898,527</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 75,000	\$ 159,134	\$ 159,133	\$ (1)
Total revenues	75,000	159,134	159,133	(1)
EXPENDITURES				
Current:				
Public safety	75,000	159,134	159,133	1
Total expenditures	75,000	159,134	159,133	1
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2013				
Fund balance, June 30, 2014	\$	\$	\$	\$

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
REVENUES				
Intergovernmental	\$ 42,048,808	\$ 46,277,703	\$ 42,697,418	\$ (3,580,285)
Miscellaneous			6,800	6,800
Total revenues	<u>42,048,808</u>	<u>46,277,703</u>	<u>42,704,218</u>	<u>(3,573,485)</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	42,042,308	46,271,203	41,050,243	5,220,960
Capital outlay	196,500	196,500	169,552	26,948
Total expenditures	<u>42,238,808</u>	<u>46,467,703</u>	<u>41,219,795</u>	<u>5,247,908</u>
Excess (deficiency) of revenues over expenditures	<u>(190,000)</u>	<u>(190,000)</u>	<u>1,484,423</u>	<u>1,674,423</u>
OTHER FINANCING SOURCES (USES)				
Transfers out			(40,642)	(40,642)
Total other financing uses			<u>(40,642)</u>	<u>(40,642)</u>
Net change in fund balances	(190,000)	(190,000)	1,443,781	1,633,781
Fund deficit, July 1, 2013	<u>(860,186)</u>	<u>(860,186)</u>	<u>(1,699,098)</u>	<u>(838,912)</u>
Fund deficit, June 30, 2014	<u>\$ (1,050,186)</u>	<u>\$ (1,050,186)</u>	<u>\$ (255,317)</u>	<u>\$ 794,869</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 165,060	\$ 165,060	\$ 355,332	\$ 190,272
Interest income	580	580	1,214	634
Total revenues	<u>165,640</u>	<u>165,640</u>	<u>356,546</u>	<u>190,906</u>
EXPENDITURES				
Current:				
Public safety	165,640	165,640	100,444	65,196
Capital outlay			45,788	(45,788)
Total expenditures	<u>165,640</u>	<u>165,640</u>	<u>146,232</u>	<u>19,408</u>
Excess of revenues over expenditures			<u>210,314</u>	<u>210,314</u>
Net change in fund balances			210,314	210,314
Fund balance, July 1, 2013	<u>412,721</u>	<u>412,721</u>	<u>428,011</u>	<u>15,290</u>
Fund balance, June 30, 2014	<u>\$ 412,721</u>	<u>\$ 412,721</u>	<u>\$ 638,325</u>	<u>\$ 225,604</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 11,622,000	\$ 11,622,000	\$ 10,864,552	\$ (757,448)
Interest income	15,000	15,000	4,197	(10,803)
Miscellaneous			5,336	5,336
Total revenues	<u>11,637,000</u>	<u>11,637,000</u>	<u>10,874,085</u>	<u>(762,915)</u>
EXPENDITURES				
Current:				
Public safety	11,637,000	12,149,929	10,484,143	1,665,786
Capital outlay				
Total expenditures	<u>11,637,000</u>	<u>12,149,929</u>	<u>10,484,143</u>	<u>1,665,786</u>
Excess (deficiency) of revenues over expenditures		<u>(512,929)</u>	<u>389,942</u>	<u>902,871</u>
OTHER FINANCING SOURCES				
Transfers in		512,929	512,929	
Total other financing sources		<u>512,929</u>	<u>512,929</u>	
Net change in fund balances			902,871	902,871
Fund balance, July 1, 2013	<u>7,167,487</u>	<u>7,167,487</u>	<u>7,268,783</u>	<u>101,296</u>
Fund balance, June 30, 2014	<u>\$ 7,167,487</u>	<u>\$ 7,167,487</u>	<u>\$ 8,171,654</u>	<u>\$ 1,004,167</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 1,512,000	\$ 1,512,000	\$ 1,478,303	\$ (33,697)
Interest income	9,600	9,600	1,885	(7,715)
Total revenues	<u>1,521,600</u>	<u>1,521,600</u>	<u>1,480,188</u>	<u>(41,412)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	1,128,994	1,698,639	1,012,609	686,030
Capital outlay	50,000	50,000		50,000
Total expenditures	<u>1,178,994</u>	<u>1,748,639</u>	<u>1,012,609</u>	<u>736,030</u>
Excess (deficiency) of revenues over expenditures	<u>342,606</u>	<u>(227,039)</u>	<u>467,579</u>	<u>694,618</u>
Net change in fund balances	342,606	(227,039)	467,579	694,618
Fund balance, July 1, 2013	<u>2,432,461</u>	<u>2,432,461</u>	<u>2,718,447</u>	<u>285,986</u>
Fund balance, June 30, 2014	<u>\$ 2,775,067</u>	<u>\$ 2,205,422</u>	<u>\$ 3,186,026</u>	<u>\$ 980,604</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 786,600	\$ 786,600	\$ 755,359	\$ (31,241)
Interest income	<u>5,400</u>	<u>5,400</u>	<u>671</u>	<u>(4,729)</u>
Total revenues	<u>792,000</u>	<u>792,000</u>	<u>756,030</u>	<u>(35,970)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,042,000</u>	<u>1,042,000</u>	<u>660,588</u>	<u>381,412</u>
Total expenditures	<u>1,042,000</u>	<u>1,042,000</u>	<u>660,588</u>	<u>381,412</u>
Excess (deficiency) of revenues over expenditures	<u>(250,000)</u>	<u>(250,000)</u>	<u>95,442</u>	<u>345,442</u>
Net change in fund balances	(250,000)	(250,000)	95,442	345,442
Fund balance, July 1, 2013	<u>547,616</u>	<u>547,616</u>	<u>1,099,652</u>	<u>552,036</u>
Fund balance, June 30, 2014	<u>\$ 297,616</u>	<u>\$ 297,616</u>	<u>\$ 1,195,094</u>	<u>\$ 897,478</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Justice Courts Photo Enforcement Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 5,400	\$ 5,400	\$ 1,118	\$ (4,282)
Interest income	800	800	920	120
Total revenues	<u>6,200</u>	<u>6,200</u>	<u>2,038</u>	<u>(4,162)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	312,103	312,103	230,573	81,530
Capital outlay			9,648	(9,648)
Total expenditures	<u>312,103</u>	<u>312,103</u>	<u>240,221</u>	<u>71,882</u>
Deficiency of revenues under expenditures	<u>(305,903)</u>	<u>(305,903)</u>	<u>(238,183)</u>	<u>67,720</u>
Net change in fund balances	(305,903)	(305,903)	(238,183)	67,720
Fund balance, July 1, 2013	<u>332,957</u>	<u>332,957</u>	<u>245,378</u>	<u>(87,579)</u>
Fund balance, June 30, 2014	<u>\$ 27,054</u>	<u>\$ 27,054</u>	<u>\$ 7,195</u>	<u>\$ (19,859)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Charges for services	\$ 6,587,100	\$ 6,587,100	\$ 6,395,819	\$ (191,281)
Interest income	2,400	2,400		(2,400)
Total revenues	<u>6,589,500</u>	<u>6,589,500</u>	<u>6,395,819</u>	<u>(193,681)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>6,589,500</u>	<u>6,589,500</u>	<u>6,309,830</u>	<u>279,670</u>
Total expenditures	<u>6,589,500</u>	<u>6,589,500</u>	<u>6,309,830</u>	<u>279,670</u>
Excess of revenues over expenditures			<u>85,989</u>	<u>85,989</u>
Net change in fund balances			85,989	85,989
Fund balance, July 1, 2013	<u>692,559</u>	<u>692,559</u>	<u>583,794</u>	<u>(108,765)</u>
Fund balance, June 30, 2014	<u>\$ 692,559</u>	<u>\$ 692,559</u>	<u>\$ 669,783</u>	<u>\$ (22,776)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 298,670	\$ 298,670	\$ 238,286	\$ (60,384)
Interest income	<u>5,524</u>	<u>5,524</u>	<u>369</u>	<u>(5,155)</u>
Total revenues	<u>304,194</u>	<u>304,194</u>	<u>238,655</u>	<u>(65,539)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>304,194</u>	<u>330,562</u>	<u>329,411</u>	<u>1,151</u>
Total expenditures	<u>304,194</u>	<u>330,562</u>	<u>329,411</u>	<u>1,151</u>
Excess (deficiency) of revenues over expenditures		<u>(26,368)</u>	<u>(90,756)</u>	<u>(64,388)</u>
Net change in fund balances		(26,368)	(90,756)	(64,388)
Fund balance, July 1, 2013	<u>789,902</u>	<u>789,902</u>	<u>787,470</u>	<u>(2,432)</u>
Fund balance, June 30, 2014	<u>\$ 789,902</u>	<u>\$ 763,534</u>	<u>\$ 696,714</u>	<u>\$ (66,820)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 4,416,881	\$ 5,494,372	\$ 4,707,818	\$ (786,554)
Interest income	8,000	8,000	721	(7,279)
Total revenues	<u>4,424,881</u>	<u>5,502,372</u>	<u>4,708,539</u>	<u>(793,833)</u>
EXPENDITURES				
Current:				
Public safety	<u>4,424,881</u>	<u>5,502,372</u>	<u>4,098,914</u>	<u>1,403,458</u>
Total expenditures	<u>4,424,881</u>	<u>5,502,372</u>	<u>4,098,914</u>	<u>1,403,458</u>
Excess of revenues over expenditures			<u>609,625</u>	<u>609,625</u>
Net change in fund balances			609,625	609,625
Fund deficit, July 1, 2013	<u>(63,394)</u>	<u>(63,394)</u>	<u>(196,713)</u>	<u>(133,319)</u>
Fund balance (deficit), June 30, 2014	<u>\$ (63,394)</u>	<u>\$ (63,394)</u>	<u>\$ 412,912</u>	<u>\$ 476,306</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 425,000	\$ 425,000	\$ 334,917	\$ (90,083)
Fines and forfeits	3,400,000	3,400,000	3,251,312	(148,688)
Interest income	<u>5,500</u>	<u>5,500</u>		<u>(5,500)</u>
Total revenues	<u>3,830,500</u>	<u>3,830,500</u>	<u>3,586,229</u>	<u>(244,271)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>3,830,500</u>	<u>3,830,500</u>	<u>3,538,683</u>	<u>291,817</u>
Total expenditures	<u>3,830,500</u>	<u>3,830,500</u>	<u>3,538,683</u>	<u>291,817</u>
Excess of revenues over expenditures			<u>47,546</u>	<u>47,546</u>
Net change in fund balances			47,546	47,546
Fund balance, July 1, 2013	<u>1,399,828</u>	<u>1,399,828</u>	<u>1,317,421</u>	<u>(82,407)</u>
Fund balance, June 30, 2014	<u>\$ 1,399,828</u>	<u>\$ 1,399,828</u>	<u>\$ 1,364,967</u>	<u>\$ (34,861)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 865	\$ 865	\$ 240	\$ (625)
Miscellaneous	9,135	9,135	999	(8,136)
Total revenues	<u>10,000</u>	<u>10,000</u>	<u>1,239</u>	<u>(8,761)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	10,000	10,000	9,071	929
Total expenditures	<u>10,000</u>	<u>10,000</u>	<u>9,071</u>	<u>929</u>
Excess (deficiency) of revenues over expenditures			<u>(7,832)</u>	<u>(7,832)</u>
Net change in fund balances			(7,832)	(7,832)
Fund balance, July 1, 2013	65,541	65,541	59,073	(6,468)
Fund balance, June 30, 2014	<u>\$ 65,541</u>	<u>\$ 65,541</u>	<u>\$ 51,241</u>	<u>\$ (14,300)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,125,103	\$ 2,125,103	\$ 2,242,721	\$ 117,618
Fines and forfeits	400	400	400	
Interest income	8,300	8,300	736	(7,564)
Miscellaneous	<u>243,280</u>	<u>243,280</u>	<u>223,444</u>	<u>(19,836)</u>
Total revenues	<u>2,377,083</u>	<u>2,377,083</u>	<u>2,467,301</u>	<u>90,218</u>
EXPENDITURES				
Current:				
Culture and recreation	2,869,850	2,925,146	2,551,741	373,405
Capital outlay	<u>415,000</u>	<u>415,000</u>	<u>172,122</u>	<u>242,878</u>
Total expenditures	<u>3,284,850</u>	<u>3,340,146</u>	<u>2,723,863</u>	<u>616,283</u>
Deficiency of revenues under expenditures	<u>(907,767)</u>	<u>(963,063)</u>	<u>(256,562)</u>	<u>706,501</u>
Net change in fund balances	(907,767)	(963,063)	(256,562)	706,501
Fund balance, July 1, 2013	<u>1,301,658</u>	<u>1,301,658</u>	<u>1,652,585</u>	<u>350,927</u>
Fund balance, June 30, 2014	<u>\$ 393,891</u>	<u>\$ 338,595</u>	<u>\$ 1,396,023</u>	<u>\$ 1,057,428</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Charges for services	\$ 1,276,250	\$ 1,276,250	\$ 1,256,956	\$ (19,294)
Fines and forfeits	1,750	1,750	1,255	(495)
Interest income	10,500	10,500	796	(9,704)
Miscellaneous	<u>7,500</u>	<u>7,500</u>	<u>6,578</u>	<u>(922)</u>
Total revenues	<u>1,296,000</u>	<u>1,296,000</u>	<u>1,265,585</u>	<u>(30,415)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>1,296,000</u>	<u>1,296,000</u>	<u>913,074</u>	<u>382,926</u>
Total expenditures	<u>1,296,000</u>	<u>1,296,000</u>	<u>913,074</u>	<u>382,926</u>
Excess of revenues over expenditures			<u>352,511</u>	<u>352,511</u>
Net change in fund balances			352,511	352,511
Fund balance, July 1, 2013	<u>2,035,158</u>	<u>2,035,158</u>	<u>2,029,644</u>	<u>(5,514)</u>
Fund balance, June 30, 2014	<u>\$ 2,035,158</u>	<u>\$ 2,035,158</u>	<u>\$ 2,382,155</u>	<u>\$ 346,997</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 66,362	\$ 66,362	\$ 66,362	\$
Interest income			80	80
Total revenues	<u>66,362</u>	<u>66,362</u>	<u>66,442</u>	<u>80</u>
EXPENDITURES				
Current:				
Public safety	<u>66,362</u>	<u>66,362</u>	<u>66,362</u>	
Total expenditures	<u>66,362</u>	<u>66,362</u>	<u>66,362</u>	
Excess of revenues over expenditures			80	80
Net change in fund balances			80	80
Fund balance, July 1, 2013	<u>2,243</u>	<u>2,243</u>	<u>2,320</u>	<u>77</u>
Fund balance, June 30, 2014	<u>\$ 2,243</u>	<u>\$ 2,243</u>	<u>\$ 2,400</u>	<u>\$ 157</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 13,946,909	\$ 13,946,909	\$ 14,073,218	\$ 126,309
Intergovernmental	296,957	296,957	295,028	(1,929)
Charges for services	3,933,758	4,332,855	4,411,924	79,069
Fines and forfeits	684,670	684,670	729,768	45,098
Interest income	72,000	72,000		(72,000)
Miscellaneous	290,205	341,796	438,157	96,361
Total revenues	<u>19,224,499</u>	<u>19,675,187</u>	<u>19,948,095</u>	<u>272,908</u>
EXPENDITURES				
Current:				
Culture and recreation	25,325,017	26,487,151	23,881,106	2,606,045
Capital outlay			156,881	(156,881)
Total expenditures	<u>25,325,017</u>	<u>26,487,151</u>	<u>24,037,987</u>	<u>2,449,164</u>
Deficiency of revenues under expenditures	<u>(6,100,518)</u>	<u>(6,811,964)</u>	<u>(4,089,892)</u>	<u>2,722,072</u>
OTHER FINANCING SOURCES (USES)				
Transfer in	4,404,810	4,404,810	3,161,255	(1,243,555)
Transfer out	<u>(1,243,555)</u>	<u>(1,243,555)</u>		<u>1,243,555</u>
Total other financing sources	<u>3,161,255</u>	<u>3,161,255</u>	<u>3,161,255</u>	
Net change in fund balances	(2,939,263)	(3,650,709)	(928,637)	2,722,072
Fund balance, July 1, 2013	2,939,263	2,939,263	5,154,989	2,215,726
Fund balance (deficit), June 30, 2014	<u>\$</u>	<u>\$ (711,446)</u>	<u>\$ 4,226,352</u>	<u>\$ 4,937,798</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 200,000	\$ 425,000	\$ 313,425	\$ (111,575)
Miscellaneous				
Total revenues	<u>200,000</u>	<u>425,000</u>	<u>313,425</u>	<u>(111,575)</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	<u>200,000</u>	<u>425,000</u>	<u>313,425</u>	<u>111,575</u>
Total expenditures	<u>200,000</u>	<u>425,000</u>	<u>313,425</u>	<u>111,575</u>
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2013				
Fund balance, June 30, 2014	<u>\$</u>	<u>\$</u>	<u>\$</u>	<u>\$</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 63,614	\$ 353,148	\$ 353,148	\$
Total revenues	63,614	353,148	353,148	
EXPENDITURES				
Current:				
Public safety	63,614	103,148	103,148	
Capital outlay		250,000	250,000	
Total expenditures	63,614	353,148	353,148	
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2013				
Fund balance, June 30, 2014	\$	\$	\$	\$

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Non-Departmental Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 319,688	\$ 2,839,258	\$ 2,546,103	\$ (293,155)
Interest income			1,674	1,674
Miscellaneous	<u>21,846,828</u>	<u>21,933,919</u>		<u>(21,933,919)</u>
Total revenues	<u>22,166,516</u>	<u>24,773,177</u>	<u>2,547,777</u>	<u>(22,225,400)</u>
EXPENDITURES				
Current:				
General government	<u>28,166,516</u>	<u>21,984,007</u>	<u>2,509,230</u>	<u>19,474,777</u>
Total expenditures	<u>28,166,516</u>	<u>21,984,007</u>	<u>2,509,230</u>	<u>19,474,777</u>
Excess (deficiency) of revenues over expenditures	<u>(6,000,000)</u>	<u>2,789,170</u>	<u>38,547</u>	<u>(2,750,623)</u>
Net change in fund balances	(6,000,000)	2,789,170	38,547	(2,750,623)
Fund balance (deficit), July 1, 2013	<u>4,543,919</u>	<u>4,543,919</u>	<u>(746)</u>	<u>(4,544,665)</u>
Fund balance (deficit), June 30, 2014	<u>\$ (1,456,081)</u>	<u>\$ 7,333,089</u>	<u>\$ 37,801</u>	<u>\$ (7,295,288)</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Officer Safety Equipment Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 60,000	\$ 60,000	\$ 66,428	\$ 6,428
Interest income			520	520
Total revenues	<u>60,000</u>	<u>60,000</u>	<u>66,948</u>	<u>6,948</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	53,000	53,000		53,000
Capital outlay	<u>7,000</u>	<u>7,000</u>		<u>7,000</u>
Total expenditures	<u>60,000</u>	<u>60,000</u>		<u>60,000</u>
Excess of revenues over expenditures			<u>66,948</u>	<u>66,948</u>
Net change in fund balances			66,948	66,948
Fund balance, July 1, 2013	<u>66,263</u>	<u>66,263</u>	<u>88,191</u>	<u>21,928</u>
Fund balance, June 30, 2014	<u>\$ 66,263</u>	<u>\$ 66,263</u>	<u>\$ 155,139</u>	<u>\$ 88,876</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 665,916	\$ 665,916	\$ 665,916	\$
Interest income			224	224
Total revenues	<u>665,916</u>	<u>665,916</u>	<u>666,140</u>	<u>224</u>
EXPENDITURES				
Current:				
Public safety	722,916	722,916	541,392	181,524
Capital outlay				
Total expenditures	<u>722,916</u>	<u>722,916</u>	<u>541,392</u>	<u>181,524</u>
Excess (deficiency) of revenues over expenditures	<u>(57,000)</u>	<u>(57,000)</u>	<u>124,748</u>	<u>181,748</u>
Net change in fund balances	(57,000)	(57,000)	124,748	181,748
Fund balance, July 1, 2013	333,224	333,224	497,289	164,065
Fund balance, June 30, 2014	<u>\$ 276,224</u>	<u>\$ 276,224</u>	<u>\$ 622,037</u>	<u>\$ 345,813</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$ 7,909	\$	\$ (7,909)
Miscellaneous				
Total revenues		<u>7,909</u>		<u>(7,909)</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation		<u>7,909</u>		<u>7,909</u>
Total expenditures		<u>7,909</u>		<u>7,909</u>
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2013		<u>25</u>		<u>(25)</u>
Fund balance, June 30, 2014	<u>\$</u>	<u>25</u>	<u>\$</u>	<u>(25)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 2,690	\$ 2,690	\$ 243	\$ (2,447)
Miscellaneous	11,215	25,215	39,552	14,337
Total revenues	<u>13,905</u>	<u>27,905</u>	<u>39,795</u>	<u>11,890</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	61,905	75,905	34,604	41,301
Total expenditures	<u>61,905</u>	<u>75,905</u>	<u>34,604</u>	<u>41,301</u>
Excess (deficiency) of revenues over expenditures	<u>(48,000)</u>	<u>(48,000)</u>	<u>5,191</u>	<u>53,191</u>
Net change in fund balances	(48,000)	(48,000)	5,191	53,191
Fund balance, July 1, 2013	642,053	642,053	685,982	43,929
Fund balance, June 30, 2014	<u>\$ 594,053</u>	<u>\$ 594,053</u>	<u>\$ 691,173</u>	<u>\$ 97,120</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,594,730	\$ 2,626,230	\$ 2,774,132	\$ 147,902
Fines and forfeits	60	60	30	(30)
Interest income	7,750	10,750	1,523	(9,227)
Miscellaneous	1,320,875	1,371,317	1,654,239	282,922
Total revenues	<u>3,923,415</u>	<u>4,008,357</u>	<u>4,429,924</u>	<u>421,567</u>
EXPENDITURES				
Current:				
Culture and recreation	4,675,786	4,760,728	4,313,327	447,401
Capital outlay	585,282	585,282	256,328	328,954
Total expenditures	<u>5,261,068</u>	<u>5,346,010</u>	<u>4,569,655</u>	<u>776,355</u>
Excess (deficiency) of revenues over expenditures	<u>(1,337,653)</u>	<u>(1,337,653)</u>	<u>(139,731)</u>	<u>1,197,922</u>
OTHER FINANCING SOURCES				
Transfers in	37,371	92,371	111,270	18,899
Total other financing sources	<u>37,371</u>	<u>92,371</u>	<u>111,270</u>	<u>18,899</u>
Net change in fund balances	(1,300,282)	(1,245,282)	(28,461)	1,216,821
Fund balance, July 1, 2013	2,856,304	2,856,304	3,443,942	587,638
Fund balance, June 30, 2014	<u>\$ 1,556,022</u>	<u>\$ 1,611,022</u>	<u>\$ 3,415,481</u>	<u>\$ 1,804,459</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$ 440	\$ 440	\$ 176	\$ (264)
Miscellaneous	219,560	376,644	364,955	(11,689)
Total revenues	<u>220,000</u>	<u>377,084</u>	<u>365,131</u>	<u>(11,953)</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	182,629	284,713	253,907	30,806
Total expenditures	<u>182,629</u>	<u>284,713</u>	<u>253,907</u>	<u>30,806</u>
Excess of revenues over expenditures	<u>37,371</u>	<u>92,371</u>	<u>111,224</u>	<u>18,853</u>
<u>OTHER FINANCING USES</u>				
Transfers out	(37,371)	(92,371)	(111,270)	(18,899)
Total other financing uses	<u>(37,371)</u>	<u>(92,371)</u>	<u>(111,270)</u>	<u>(18,899)</u>
Net change in fund balances			(46)	(46)
Fund balance, July 1, 2013	12,573	12,573	25,942	13,369
Fund balance, June 30, 2014	<u>\$ 12,573</u>	<u>\$ 12,573</u>	<u>\$ 25,896</u>	<u>\$ 13,323</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 262,560	\$ 262,560	\$ 270,718	\$ 8,158
Interest income	1,200	1,200	1,127	(73)
Miscellaneous	2,651	2,651	867	(1,784)
Total revenues	<u>266,411</u>	<u>266,411</u>	<u>272,712</u>	<u>6,301</u>
<u>EXPENDITURES</u>				
Current:				
Culture and recreation	285,960	291,287	237,506	53,781
Capital outlay	10,000	10,000		10,000
Total expenditures	<u>295,960</u>	<u>301,287</u>	<u>237,506</u>	<u>63,781</u>
Excess (deficiency) of revenues over expenditures	<u>(29,549)</u>	<u>(34,876)</u>	<u>35,206</u>	<u>70,082</u>
Net change in fund balances	(29,549)	(34,876)	35,206	70,082
Fund balance, July 1, 2013	<u>210,837</u>	<u>210,837</u>	<u>248,676</u>	<u>37,839</u>
Fund balance, June 30, 2014	<u>\$ 181,288</u>	<u>\$ 175,961</u>	<u>\$ 283,882</u>	<u>\$ 107,921</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
REVENUES				
Licenses and permits	\$ 3,854,625	\$ 3,854,625	\$ 3,122,806	\$ (731,819)
Charges for services	4,025,970	4,044,237	4,805,739	761,502
Fines and forfeits	88,680	88,680	21,240	(67,440)
Interest income	15,000	15,000	4,737	(10,263)
Miscellaneous	20,000	20,000	30,125	10,125
Total revenues	<u>8,004,275</u>	<u>8,022,542</u>	<u>7,984,647</u>	<u>(37,895)</u>
EXPENDITURES				
Current:				
Public safety	7,547,718	7,912,993	7,778,447	134,546
Capital outlay	510,088	510,088	514,157	(4,069)
Total expenditures	<u>8,057,806</u>	<u>8,423,081</u>	<u>8,292,604</u>	<u>130,477</u>
Deficiency of revenues under expenditures	<u>(53,531)</u>	<u>(400,539)</u>	<u>(307,957)</u>	<u>92,582</u>
Net change in fund balances	(53,531)	(400,539)	(307,957)	92,582
Fund balance, July 1, 2013	4,249,807	4,249,807	3,580,626	(669,181)
Fund balance, June 30, 2014	<u>\$ 4,196,276</u>	<u>\$ 3,849,268</u>	<u>\$ 3,272,669</u>	<u>\$ (576,559)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 460,531	\$ 460,531	\$ 440,771	\$ (19,760)
Interest income	4,000	4,000	1,226	(2,774)
Total revenues	<u>464,531</u>	<u>464,531</u>	<u>441,997</u>	<u>(22,534)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	614,531	614,531	465,896	148,635
Total expenditures	<u>614,531</u>	<u>614,531</u>	<u>465,896</u>	<u>148,635</u>
Deficiency of revenues under expenditures	<u>(150,000)</u>	<u>(150,000)</u>	<u>(23,899)</u>	<u>126,101</u>
Net change in fund balances	(150,000)	(150,000)	(23,899)	126,101
Fund balance, July 1, 2013	231,097	231,097	328,696	97,599
Fund balance, June 30, 2014	<u>\$ 81,097</u>	<u>\$ 81,097</u>	<u>\$ 304,797</u>	<u>\$ 223,700</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 1,235,025	\$ 1,235,025	\$ 819,202	\$ (415,823)
Interest income			939	939
Total revenues	<u>1,235,025</u>	<u>1,235,025</u>	<u>820,141</u>	<u>(414,884)</u>
EXPENDITURES				
Current:				
Public safety	<u>1,564,045</u>	<u>1,564,045</u>	<u>1,217,544</u>	<u>346,501</u>
Total expenditures	<u>1,564,045</u>	<u>1,564,045</u>	<u>1,217,544</u>	<u>346,501</u>
Deficiency of revenues under expenditures	<u>(329,020)</u>	<u>(329,020)</u>	<u>(397,403)</u>	<u>(68,383)</u>
Net change in fund balances	(329,020)	(329,020)	(397,403)	(68,383)
Fund balance, July 1, 2013	<u>329,020</u>	<u>329,020</u>	<u>446,006</u>	<u>116,986</u>
Fund balance, June 30, 2014	<u>\$</u>	<u>\$</u>	<u>\$ 48,603</u>	<u>\$ 48,603</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 303,237	\$ 303,237	\$ 229,776	\$ (73,461)
Total revenues	303,237	303,237	229,776	(73,461)
EXPENDITURES				
Current:				
Public safety	303,237	303,237	229,748	73,489
Total expenditures	303,237	303,237	229,748	73,489
Excess of revenues over expenditures			28	28
Net change in fund balances			28	28
Fund balance (deficit), July 1, 2013	43	43	(5,038)	(5,081)
Fund balance (deficit), June 30, 2014	\$ 43	\$ 43	\$ (5,010)	\$ (5,053)

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 418,032	\$ 418,032	\$ 427,378	\$ 9,346
Interest income			1,390	1,390
Miscellaneous	6,900	6,900	10,440	3,540
Total revenues	<u>424,932</u>	<u>424,932</u>	<u>439,208</u>	<u>14,276</u>
EXPENDITURES				
Current:				
Public safety	710,158	710,158	368,798	341,360
Total expenditures	<u>710,158</u>	<u>710,158</u>	<u>368,798</u>	<u>341,360</u>
Excess (deficiency) of revenues over expenditures	<u>(285,226)</u>	<u>(285,226)</u>	<u>70,410</u>	<u>355,636</u>
Net change in fund balances	(285,226)	(285,226)	70,410	355,636
Fund balance, July 1, 2013	287,842	287,842	297,180	9,338
Fund balance, June 30, 2014	<u>\$ 2,616</u>	<u>\$ 2,616</u>	<u>\$ 367,590</u>	<u>\$ 364,974</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Public Health Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Intergovernmental	\$ 48,464,297	\$ 48,926,994	\$ 50,089,293	\$ 1,162,299
Charges for services	200,000	141,470	171,847	30,377
Miscellaneous	926,500	926,500	44,173	(882,327)
Total revenues	<u>49,590,797</u>	<u>49,994,964</u>	<u>50,305,313</u>	<u>310,349</u>
<u>EXPENDITURES</u>				
Current:				
Health, welfare, and sanitation	149,577,172	49,730,589	45,815,743	3,914,846
Capital outlay	13,625	264,375	21,422	242,953
Total expenditures	<u>149,590,797</u>	<u>49,994,964</u>	<u>45,837,165</u>	<u>4,157,799</u>
Excess of revenues over expenditures			4,468,148	4,468,148
<u>OTHER FINANCING USES</u>				
Transfers out			(750)	(750)
Total other financing uses			<u>(750)</u>	<u>(750)</u>
Net change in fund balances			4,467,398	4,467,398
Fund deficit, July 1, 2013	(5,241,793)	(5,241,793)	(3,635,105)	1,606,688
Change in nonspendable resources:				
Decrease in inventories			(46,340)	(46,340)
Fund balance (deficit), June 30, 2014	<u>\$ (5,241,793)</u>	<u>\$ (5,241,793)</u>	<u>\$ 785,953</u>	<u>\$ 6,027,746</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 5,669,459	\$ 5,669,459	\$ 4,958,552	\$ (710,907)
Interest income	50,000	50,000	3,169	(46,831)
Total revenues	<u>5,719,459</u>	<u>5,719,459</u>	<u>4,961,721</u>	<u>(757,738)</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	6,039,812	6,039,812	4,893,475	1,146,337
Capital outlay	24,000	24,000	25,761	(1,761)
Total expenditures	<u>6,063,812</u>	<u>6,063,812</u>	<u>4,919,236</u>	<u>1,144,576</u>
Excess (deficiency) of revenues over expenditures	<u>(344,353)</u>	<u>(344,353)</u>	<u>42,485</u>	<u>386,838</u>
OTHER FINANCING SOURCES				
Transfers in	30,000	30,000	29,980	(20)
Total other financing sources	<u>30,000</u>	<u>30,000</u>	<u>29,980</u>	<u>(20)</u>
Net change in fund balances	(314,353)	(314,353)	72,465	386,818
Fund balance, July 1, 2013	5,382,183	5,382,183	5,773,029	390,846
Change in nonspendable resources:				
Increase in inventories			(16,775)	(16,775)
Fund balance, June 30, 2014	<u>\$ 5,067,830</u>	<u>\$ 5,067,830</u>	<u>\$ 5,828,719</u>	<u>\$ 760,889</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 4,560,000	\$ 4,560,000	\$ 3,607,920	\$ (952,080)
Interest Income	15,000	15,000	4,102	(10,898)
Total revenues	4,575,000	4,575,000	3,612,022	(962,978)
EXPENDITURES				
Current:				
General government	4,882,989	5,012,497	3,328,973	1,683,524
Capital outlay	875,000	875,000	1,361,738	(486,738)
Total expenditures	5,757,989	5,887,497	4,690,711	1,196,786
Deficiency of revenues under expenditures	(1,182,989)	(1,312,497)	(1,078,689)	233,808
Net change in fund balances	(1,182,989)	(1,312,497)	(1,078,689)	233,808
Fund balance, July 1, 2013	3,744,018	3,744,018	4,584,520	840,502
Fund balance, June 30, 2014	\$ 2,561,029	\$ 2,431,521	\$ 3,505,831	\$ 1,074,310

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-
	Original	Final		Positive (Negative)
<u>REVENUES</u>				
Charges for Services	\$ 603,452	\$ 603,452	\$ 449,047	\$ (154,405)
Total revenues	<u>603,452</u>	<u>603,452</u>	<u>449,047</u>	<u>(154,405)</u>
<u>EXPENDITURES</u>				
Current:				
Education	603,452	603,452	525,674	77,778
Total expenditures	<u>603,452</u>	<u>603,452</u>	<u>525,674</u>	<u>77,778</u>
Excess (deficiency) of revenues over expenditures			(76,627)	(76,627)
Net change in fund balances			(76,627)	(76,627)
Fund balance, July 1, 2013	145,897	145,897	329,825	183,928
Fund balance, June 30, 2014	<u>\$ 145,897</u>	<u>\$ 145,897</u>	<u>\$ 253,198</u>	<u>\$ 107,301</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 20,593,590	\$ 20,593,590	\$ 15,846,195	\$ (4,747,395)
Total revenues	<u>20,593,590</u>	<u>20,593,590</u>	<u>15,846,195</u>	<u>(4,747,395)</u>
EXPENDITURES				
Current:				
Education	20,593,590	20,593,590	16,016,048	4,577,542
Total expenditures	<u>20,593,590</u>	<u>20,593,590</u>	<u>16,016,048</u>	<u>4,577,542</u>
Excess (deficiency) of revenues over expenditures			(169,853)	(169,853)
Net change in fund balances			(169,853)	(169,853)
Fund balance (deficit), July 1, 2013	778,396	778,396	(132,628)	(911,024)
Fund balance (deficit), June 30, 2014	<u>\$ 778,396</u>	<u>\$ 778,396</u>	<u>\$ (302,481)</u>	<u>\$ (1,080,877)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 600,000	\$ 600,000	\$ 411,916	\$ (188,084)
Total revenues	<u>600,000</u>	<u>600,000</u>	<u>411,916</u>	<u>(188,084)</u>
EXPENDITURES				
Current:				
Education	<u>600,000</u>	<u>600,000</u>	<u>473,436</u>	<u>126,564</u>
Total expenditures	<u>600,000</u>	<u>600,000</u>	<u>473,436</u>	<u>126,564</u>
Excess (deficiency) of revenues over expenditures			<u>(61,520)</u>	<u>(61,520)</u>
Net change in fund balances			(61,520)	(61,520)
Fund balance, July 1, 2013	<u>226,373</u>	<u>226,373</u>	<u>155,585</u>	<u>(70,788)</u>
Fund balance, June 30, 2014	<u>\$ 226,373</u>	<u>\$ 226,373</u>	<u>\$ 94,065</u>	<u>\$ (132,308)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$	\$	\$ 12,583	\$ 12,583
Interest income	568	568	576	8
Miscellaneous	25,732	25,732	15,661	(10,071)
Total revenues	<u>26,300</u>	<u>26,300</u>	<u>28,820</u>	<u>2,520</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>26,300</u>	<u>26,300</u>		<u>26,300</u>
Total expenditures	<u>26,300</u>	<u>26,300</u>		<u>26,300</u>
Excess of revenues over expenditures			<u>28,820</u>	<u>28,820</u>
Net change in fund balances			28,820	28,820
Fund balance, July 1, 2013	121,841	121,841	126,590	4,749
Fund balance, June 30, 2014	<u>\$ 121,841</u>	<u>\$ 121,841</u>	<u>\$ 155,410</u>	<u>\$ 33,569</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 6,845,048	\$ 7,573,180	\$ 4,699,614	\$ (2,873,566)
Fines and forfeits	1,720,000	2,500,000	2,666,364	166,364
Interest income	460	460	286	(174)
Total revenues	<u>8,565,508</u>	<u>10,073,640</u>	<u>7,366,264</u>	<u>(2,707,376)</u>
EXPENDITURES				
Current:				
Public safety	7,118,424	8,626,556	7,123,936	1,502,620
Capital Outlay	1,447,084	1,447,084	556,655	890,429
Total expenditures	<u>8,656,508</u>	<u>10,073,640</u>	<u>7,680,591</u>	<u>2,393,049</u>
Excess (deficiency) of revenues over expenditures			<u>(314,327)</u>	<u>(314,327)</u>
Net change in fund balances			(314,327)	(314,327)
Fund balance (deficit), July 1, 2013	<u>1,312,820</u>	<u>1,312,820</u>	<u>(450,310)</u>	<u>(1,763,130)</u>
Fund balance (deficit), June 30, 2014	<u>\$ 1,132,820</u>	<u>\$ 1,312,820</u>	<u>\$ (764,637)</u>	<u>\$ (2,077,457)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,482,444	\$ 1,482,444	\$ 1,583,800	\$ 101,356
Interest income			8,207	8,207
Total revenues	<u>1,482,444</u>	<u>1,482,444</u>	<u>1,592,007</u>	<u>109,563</u>
EXPENDITURES				
Current:				
Public safety	1,024,920	1,024,920	692,055	332,865
Capital outlay	<u>457,524</u>	<u>457,524</u>	<u>33,458</u>	<u>424,066</u>
Total expenditures	<u>1,482,444</u>	<u>1,482,444</u>	<u>725,513</u>	<u>756,931</u>
Excess of revenues over expenditures			<u>866,494</u>	<u>866,494</u>
Net change in fund balances			866,494	866,494
Fund balance, July 1, 2013	<u>2,801,003</u>	<u>2,801,003</u>	<u>1,834,904</u>	<u>(966,099)</u>
Fund balance, June 30, 2014	<u>\$ 2,801,003</u>	<u>\$ 2,801,003</u>	<u>\$ 2,701,398</u>	<u>\$ (99,605)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ 2,500,000	\$ 2,500,000	\$ 1,556,848	\$ (943,152)
Total revenues	<u>2,500,000</u>	<u>2,500,000</u>	<u>1,556,848</u>	<u>(943,152)</u>
EXPENDITURES				
Current:				
Public safety	2,186,000	2,186,000	1,502,777	683,223
Capital outlay	<u>314,000</u>	<u>314,000</u>	<u>50,451</u>	<u>263,549</u>
Total expenditures	<u>2,500,000</u>	<u>2,500,000</u>	<u>1,553,228</u>	<u>946,772</u>
Excess of revenues over expenditures			<u>3,620</u>	<u>3,620</u>
Net change in fund balances			3,620	3,620
Fund balance (deficit), July 1, 2013	<u>19,972</u>	<u>19,972</u>	<u>(7,611)</u>	<u>(27,583)</u>
Fund balance (deficit), June 30, 2014	<u>\$ 19,972</u>	<u>\$ 19,972</u>	<u>\$ (3,991)</u>	<u>\$ (23,963)</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Sheriff Towing and Impound Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$	\$	\$ 229	\$ 229
Miscellaneous	228,600	228,600	220,800	(7,800)
Total revenues	<u>228,600</u>	<u>228,600</u>	<u>221,029</u>	<u>(7,571)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	184,691	184,691	80,884	103,807
Capital outlay	10,000	10,000		10,000
Total expenditures	<u>194,691</u>	<u>194,691</u>	<u>80,884</u>	<u>113,807</u>
Excess of revenues over expenditures	<u>33,909</u>	<u>33,909</u>	<u>140,145</u>	<u>106,236</u>
Net change in fund balances	33,909	33,909	140,145	106,236
Fund balance, July 1, 2013				
Fund balance, June 30, 2014	<u>\$ 33,909</u>	<u>\$ 33,909</u>	<u>\$ 140,145</u>	<u>\$ 106,236</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 109,657	\$ 109,657	\$ 109,657	\$
Interest income			825	825
Total revenues	<u>109,657</u>	<u>109,657</u>	<u>110,482</u>	<u>825</u>
EXPENDITURES				
Current:				
Education	109,657	109,657	102,596	7,061
Capital outlay		35,000	23,585	11,415
Total expenditures	<u>109,657</u>	<u>144,657</u>	<u>126,181</u>	<u>18,476</u>
Excess (deficiency) of revenues over expenditures		<u>(35,000)</u>	<u>(15,699)</u>	<u>19,301</u>
Net change in fund balances		(35,000)	(15,699)	19,301
Fund balance, July 1, 2013	147,566	147,566	173,863	26,297
Fund balance, June 30, 2014	<u>\$ 147,566</u>	<u>\$ 112,566</u>	<u>\$ 158,164</u>	<u>\$ 45,598</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Spousal Maintenance Enforcement Enhancement Fund –
Special Revenue Fund

For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 115,171	\$ 115,171	\$ 109,360	\$ (5,811)
Interest income	750	750	556	(194)
Total revenues	<u>115,921</u>	<u>115,921</u>	<u>109,916</u>	<u>(6,005)</u>
EXPENDITURES				
Current:				
Public safety	<u>115,921</u>	<u>115,921</u>	<u>105,001</u>	<u>10,920</u>
Total expenditures	<u>115,921</u>	<u>115,921</u>	<u>105,001</u>	<u>10,920</u>
Excess of revenues over expenditures			<u>4,915</u>	<u>4,915</u>
Net change in fund balances			4,915	4,915
Fund balance, July 1, 2013	<u>144,953</u>	<u>144,953</u>	<u>142,469</u>	<u>(2,484)</u>
Fund balance, June 30, 2014	<u>\$ 144,953</u>	<u>\$ 144,953</u>	<u>\$ 147,384</u>	<u>\$ 2,431</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,100,000	\$ 1,678,895	\$ 1,565,673	\$ (113,222)
Interest income	1,600			
Total revenues	<u>2,101,600</u>	<u>1,678,895</u>	<u>1,565,673</u>	<u>(113,222)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,101,600</u>	<u>2,179,803</u>	<u>2,078,971</u>	<u>100,832</u>
Total expenditures	<u>2,101,600</u>	<u>2,179,803</u>	<u>2,078,971</u>	<u>100,832</u>
Excess (deficiency) of revenues over expenditures		<u>(500,908)</u>	<u>(513,298)</u>	<u>(12,390)</u>
Net change in fund balances		(500,908)	(513,298)	(12,390)
Fund balance, July 1, 2013	<u>34,645</u>	<u>34,645</u>	<u>464,522</u>	<u>429,877</u>
Fund balance (deficit), June 30, 2014	<u>\$ 34,645</u>	<u>\$ (466,263)</u>	<u>\$ (48,776)</u>	<u>\$ 417,487</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Superior Court Grants Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 1,500,861	\$ 1,598,581	\$ 1,572,469	\$ (26,112)
Charges for services	1,097,458	1,097,458	1,054,262	(43,196)
Interest income	1,000	1,000		(1,000)
Total revenues	<u>2,599,319</u>	<u>2,697,039</u>	<u>2,626,731</u>	<u>(70,308)</u>
EXPENDITURES				
Current:				
Public safety	<u>2,599,319</u>	<u>2,697,039</u>	<u>2,573,124</u>	<u>123,915</u>
Total expenditures	<u>2,599,319</u>	<u>2,697,039</u>	<u>2,573,124</u>	<u>123,915</u>
Excess of revenues over expenditures			<u>53,607</u>	<u>53,607</u>
Net change in fund balances			53,607	53,607
Fund deficit, July 1, 2013	(42,887)	(42,887)	(84,568)	(41,681)
Fund deficit, June 30, 2014	<u>\$ (42,887)</u>	<u>\$ (42,887)</u>	<u>\$ (30,961)</u>	<u>\$ 11,926</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Superior Court Special Revenue Fund – Special Revenue Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Charges for services	\$ 4,886,500	\$ 4,886,500	\$ 4,966,404	\$ 79,904
Interest income	3,500	3,500	363	(3,137)
Miscellaneous	10,000	10,000	27,582	17,582
Total revenues	<u>4,900,000</u>	<u>4,900,000</u>	<u>4,994,349</u>	<u>94,349</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	<u>6,475,000</u>	<u>6,475,000</u>	<u>5,744,135</u>	<u>730,865</u>
Total expenditures	<u>6,475,000</u>	<u>6,475,000</u>	<u>5,744,135</u>	<u>730,865</u>
Deficiency of revenues under expenditures	<u>(1,575,000)</u>	<u>(1,575,000)</u>	<u>(749,786)</u>	<u>825,214</u>
Net change in fund balances	(1,575,000)	(1,575,000)	(749,786)	825,214
Fund balance, July 1, 2013	<u>1,740,367</u>	<u>1,740,367</u>	<u>1,671,273</u>	<u>(69,094)</u>
Fund balance, June 30, 2014	<u>\$ 165,367</u>	<u>\$ 165,367</u>	<u>\$ 921,487</u>	<u>\$ 756,120</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$	\$	\$ 192,829	\$ 192,829
Miscellaneous	304,341	304,341		(304,341)
Total revenues	304,341	304,341	192,829	(111,512)
EXPENDITURES				
Current:				
General government	304,341	304,341	358,268	(53,927)
Total expenditures	304,341	304,341	358,268	(53,927)
Excess (deficiency) of revenues over expenditures			(165,439)	(165,439)
Net change in fund balances			(165,439)	(165,439)
Fund balance, July 1, 2013	292,495	292,495	501,416	208,921
Fund balance, June 30, 2014	\$ 292,495	\$ 292,495	\$ 335,977	\$ 43,482

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 636,122	\$ 851,591	\$ 465,079	\$ (386,512)
Miscellaneous			66,590	66,590
Total revenues	<u>636,122</u>	<u>851,591</u>	<u>531,669</u>	<u>(319,922)</u>
EXPENDITURES				
Current:				
Highways and streets	636,122	636,122	285,909	350,213
Capital outlay			210,719	4,750
Total expenditures	<u>636,122</u>	<u>851,591</u>	<u>496,628</u>	<u>354,963</u>
Excess of revenues over expenditures			<u>35,041</u>	<u>35,041</u>
Net change in fund balances			35,041	35,041
Fund balance (deficit), July 1, 2013			(45,002)	(45,002)
Fund balance (deficit), June 30, 2014	<u>\$</u>	<u>\$</u>	<u>\$ (9,961)</u>	<u>\$ (9,961)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	\$ 950,000	\$ 950,000	\$ 1,041,242	\$ 91,242
Intergovernmental	93,070,296	93,070,296	99,063,041	5,992,745
Charges for services	15,250	15,250	13,614	(1,636)
Interest income	500,000	500,000	40,041	(459,959)
Miscellaneous	432,292	432,292	1,322,439	890,147
Total revenues	<u>94,967,838</u>	<u>94,967,838</u>	<u>101,480,377</u>	<u>6,512,539</u>
EXPENDITURES				
Current:				
Highways and streets	53,648,756	54,678,018	51,349,717	3,328,301
Capital outlay	4,587,800	4,556,563	4,220,346	336,217
Total expenditures	<u>58,236,556</u>	<u>59,234,581</u>	<u>55,570,063</u>	<u>3,664,518</u>
Excess of revenues over expenditures	<u>36,731,282</u>	<u>35,733,257</u>	<u>45,910,314</u>	<u>10,177,057</u>
OTHER FINANCING SOURCES (USES)				
Transfers in			32,943	32,943
Transfers out	<u>(48,134,797)</u>	<u>(48,134,797)</u>	<u>(48,134,797)</u>	
Total other financing uses	<u>(48,134,797)</u>	<u>(48,134,797)</u>	<u>(48,101,854)</u>	<u>32,943</u>
Net change in fund balances	(11,403,515)	(12,401,540)	(2,191,540)	10,210,000
Fund balance, July 1, 2013	29,175,413	29,175,413	35,021,176	5,845,763
Change in nonspendable resources:				
Decrease in inventories			(63,142)	(63,142)
Fund balance, June 30, 2014	<u>\$ 17,771,898</u>	<u>\$ 16,773,873</u>	<u>\$ 32,766,494</u>	<u>\$ 15,992,621</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Fines and forfeits	\$ 33,000	\$ 33,000	\$	\$ (33,000)
Interest income	7,000	7,000	5,913	(1,087)
Total revenues	<u>40,000</u>	<u>40,000</u>	<u>5,913</u>	<u>(34,087)</u>
<u>EXPENDITURES</u>				
Current:				
Public safety	40,000	110,000	3,903	106,097
Total expenditures	<u>40,000</u>	<u>110,000</u>	<u>3,903</u>	<u>106,097</u>
Excess (deficiency) of revenues over expenditures		<u>(70,000)</u>	<u>2,010</u>	<u>72,010</u>
Net change in fund balances		(70,000)	2,010	72,010
Fund balance, July 1, 2013	789,701	789,701	790,712	1,011
Fund balance, June 30, 2014	<u>\$ 789,701</u>	<u>\$ 719,701</u>	<u>\$ 792,722</u>	<u>\$ 73,021</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	\$ 127,000	\$ 127,000	\$ 188,853	\$ 61,853
Interest income	8,000	8,000	1,234	(6,766)
Total revenues	<u>135,000</u>	<u>135,000</u>	<u>190,087</u>	<u>55,087</u>
EXPENDITURES				
Current:				
Public safety	<u>135,000</u>	<u>615,000</u>	<u>266,845</u>	<u>348,155</u>
Total expenditures	<u>135,000</u>	<u>615,000</u>	<u>266,845</u>	<u>348,155</u>
Excess (deficiency) of revenues over expenditures		<u>(480,000)</u>	<u>(76,758)</u>	<u>403,242</u>
Net change in fund balances		(480,000)	(76,758)	403,242
Fund balance, July 1, 2013	<u>1,424,564</u>	<u>1,424,564</u>	<u>1,445,859</u>	<u>21,295</u>
Fund balance, June 30, 2014	<u>\$ 1,424,564</u>	<u>\$ 944,564</u>	<u>\$ 1,369,101</u>	<u>\$ 424,537</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	\$ 2,600	\$ 2,600	\$ 2,239	\$ (361)
Total revenues	<u>2,600</u>	<u>2,600</u>	<u>2,239</u>	<u>(361)</u>
EXPENDITURES				
Current:				
Public safety	<u>68,000</u>	<u>68,000</u>	<u>5,884</u>	<u>62,116</u>
Total expenditures	<u>68,000</u>	<u>68,000</u>	<u>5,884</u>	<u>62,116</u>
Deficiency of revenues under expenditures	<u>(65,400)</u>	<u>(65,400)</u>	<u>(3,645)</u>	<u>61,755</u>
Net change in fund balances	(65,400)	(65,400)	(3,645)	61,755
Fund balance, July 1, 2013	<u>75,166</u>	<u>75,166</u>	<u>97,400</u>	<u>22,234</u>
Fund balance, June 30, 2014	<u>\$ 9,766</u>	<u>\$ 9,766</u>	<u>\$ 93,755</u>	<u>\$ 83,989</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest Income	\$	\$	\$ 2,132	\$ 2,132
Miscellaneous	65,000	65,000	72,992	7,992
Total revenues	65,000	65,000	75,124	10,124
<u>EXPENDITURES</u>				
Current:				
Public safety	543,175	543,175	46,000	497,175
Total expenditures	543,175	543,175	46,000	497,175
Excess (deficiency) of revenues over expenditures	(478,175)	(478,175)	29,124	507,299
Net change in fund balances	(478,175)	(478,175)	29,124	507,299
Fund balance, July 1, 2013	533,774	533,774	524,832	(8,942)
Fund balance, June 30, 2014	\$ 55,599	\$ 55,599	\$ 553,956	\$ 498,357

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, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 4,597,203	\$ 4,597,203	\$ 4,814,541	\$ 217,338
Charges for services	151,226	151,226	307,873	156,647
Interest income	7,912	7,912	1,670	(6,242)
Total revenues	<u>4,756,341</u>	<u>4,756,341</u>	<u>5,124,084</u>	<u>367,743</u>
EXPENDITURES				
Current:				
Health, welfare and sanitation	<u>4,748,332</u>	<u>4,751,611</u>	<u>4,751,610</u>	<u>1</u>
Total expenditures	<u>4,748,332</u>	<u>4,751,611</u>	<u>4,751,610</u>	<u>1</u>
Excess of revenues over expenditures	<u>8,009</u>	<u>4,730</u>	<u>372,474</u>	<u>367,744</u>
Net change in fund balances	8,009	4,730	372,474	367,744
Fund balance, July 1, 2013	<u>1,377,684</u>	<u>1,377,684</u>	<u>1,544,405</u>	<u>166,721</u>
Fund balance, June 30, 2014	<u>\$ 1,385,693</u>	<u>\$ 1,382,414</u>	<u>\$ 1,916,879</u>	<u>\$ 534,465</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	\$ 2,049,965	\$ 2,049,965	\$ 2,081,427	\$ 31,462
Interest income	8,300	8,300	74,540	66,240
Total revenues	<u>2,058,265</u>	<u>2,058,265</u>	<u>2,155,967</u>	<u>97,702</u>
EXPENDITURES				
Current:				
Principal	11,840,000	11,840,000	11,840,000	
Interest	<u>4,875,180</u>	<u>4,875,180</u>	<u>4,875,180</u>	
Total expenditures	<u>16,715,180</u>	<u>16,715,180</u>	<u>16,715,180</u>	
Deficiency of revenues under expenditures	<u>(14,656,915)</u>	<u>(14,656,915)</u>	<u>(14,559,213)</u>	<u>97,702</u>
OTHER FINANCING SOURCES				
Transfers in	<u>3,082,631</u>	<u>3,082,631</u>	<u>3,082,630</u>	<u>(1)</u>
Total other financing sources	<u>3,082,631</u>	<u>3,082,631</u>	<u>3,082,630</u>	<u>(1)</u>
Net change in fund balances	(11,574,284)	(11,574,284)	(11,476,583)	97,701
Fund balance, July 1, 2013	<u>29,577,064</u>	<u>29,577,064</u>	<u>30,958,955</u>	<u>1,381,891</u>
Fund balance, June 30, 2014	<u>\$ 18,002,780</u>	<u>\$ 18,002,780</u>	<u>\$ 19,482,372</u>	<u>\$ 1,479,592</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Taxes	\$ 4,996,942	\$ 4,996,942	\$ 5,394,706	\$ 397,764
Interest income	860	860	507	(353)
Total revenues	<u>4,997,802</u>	<u>4,997,802</u>	<u>5,395,213</u>	<u>397,411</u>
<u>EXPENDITURES</u>				
Debt service:				
Principal	4,902,882	10,609,738	8,886,857	1,722,881
Interest			511,632	(511,632)
Other expenses			1,250	(1,250)
Total expenditures	<u>4,902,882</u>	<u>10,609,738</u>	<u>9,399,739</u>	<u>1,209,999</u>
Excess (deficiency) of revenues over expenditures	<u>94,920</u>	<u>(5,611,936)</u>	<u>(4,004,526)</u>	<u>1,607,410</u>
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	1,200,000	6,906,856	5,706,857	(1,199,999)
Transfers out	(1,294,920)	(1,661,196)	(1,661,196)	
Total other financing sources (uses)	<u>(94,920)</u>	<u>5,245,660</u>	<u>4,045,661</u>	<u>(1,199,999)</u>
Net change in fund balances		(366,276)	41,135	407,411
Fund balance, July 1, 2013	3,800,218	3,800,218	4,360,173	559,955
Fund balance, June 30, 2014	<u>\$ 3,800,218</u>	<u>\$ 3,433,942</u>	<u>\$ 4,401,308</u>	<u>\$ 967,366</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
Capital outlay	\$ 20,775,000	\$ 20,775,000	\$ 6,576,425	\$ 14,198,575
Total expenditures	<u>20,775,000</u>	<u>20,775,000</u>	<u>6,576,425</u>	<u>14,198,575</u>
Deficiency of revenues under expenditures	<u>(20,775,000)</u>	<u>(20,775,000)</u>	<u>(6,576,425)</u>	<u>14,198,575</u>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	7,248,089	7,248,089	7,248,089	
Transfers out	<u>(25,000,001)</u>	<u>(25,000,001)</u>	<u>(25,000,001)</u>	
Total other financing uses	<u>(17,751,912)</u>	<u>(17,751,912)</u>	<u>(17,751,912)</u>	
Net change in fund balances	(38,526,912)	(38,526,912)	(24,328,337)	14,198,575
Fund balance, July 1, 2013	<u>222,623,580</u>	<u>222,623,580</u>	<u>214,570,278</u>	<u>(8,053,302)</u>
Fund balance, June 30, 2014	<u>\$ 184,096,668</u>	<u>\$ 184,096,668</u>	<u>\$ 190,241,941</u>	<u>\$ 6,145,273</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
Capital outlay	\$ 59,061,564	\$ 59,061,564	\$ 22,875,169	\$ 36,186,395
Total expenditures	59,061,564	59,061,564	22,875,169	36,186,395
Deficiency of revenues under expenditures	(59,061,564)	(59,061,564)	(22,875,169)	36,186,395
 <u>OTHER FINANCING SOURCES</u>				
Transfers in	25,000,001	25,000,001	25,000,001	
Total other financing sources	25,000,001	25,000,001	25,000,001	
Net change in fund balances	(34,061,563)	(34,061,563)	2,124,832	36,186,395
Fund balance, July 1, 2013	43,085,557	43,085,557	41,346,599	(1,738,958)
Fund balance, June 30, 2014	<u>\$ 9,023,994</u>	<u>\$ 9,023,994</u>	<u>\$ 43,471,431</u>	<u>\$ 34,447,437</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	\$ 7,886,000	\$ 7,886,000	\$ 4,278,135	\$ (3,607,865)
Total revenues	<u>7,886,000</u>	<u>7,886,000</u>	<u>4,278,135</u>	<u>(3,607,865)</u>
EXPENDITURES				
Capital outlay	40,000,000	40,000,000	38,460,706	1,539,294
Total expenditures	<u>40,000,000</u>	<u>40,000,000</u>	<u>38,460,706</u>	<u>1,539,294</u>
Deficiency of revenues under expenditures	<u>(32,114,000)</u>	<u>(32,114,000)</u>	<u>(34,182,571)</u>	<u>(2,068,571)</u>
OTHER FINANCING SOURCES				
Transfers in	14,696,402	14,696,402	14,696,402	
Total other financing sources	<u>14,696,402</u>	<u>14,696,402</u>	<u>14,696,402</u>	
Net change in fund balances	(17,417,598)	(17,417,598)	(19,486,169)	(2,068,571)
Fund balance, July 1, 2013	46,446,536	46,446,536	26,994,074	(19,452,462)
Fund balance, June 30, 2014	<u>\$ 29,028,938</u>	<u>\$ 29,028,938</u>	<u>\$ 7,507,905</u>	<u>\$ (21,521,033)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$	\$	\$ 130,384	\$ 130,384
Total revenues			130,384	130,384
<u>EXPENDITURES</u>				
Capital outlay	51,076,289	51,076,289	23,147,414	27,928,875
Total expenditures	51,076,289	51,076,289	23,147,414	27,928,875
Deficiency of revenues under expenditures	(51,076,289)	(51,076,289)	(23,017,030)	28,059,259
<u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	145,164,013	145,164,013	145,164,013	
Transfers out	(68,281,157)	(75,531,121)	(75,531,121)	
Total other financing sources	76,882,856	69,632,892	69,632,892	
Net change in fund balances	25,806,567	18,556,603	46,615,862	28,059,259
Fund balance, July 1, 2013	254,637,411	254,637,411	253,317,323	(1,320,088)
Fund balance, June 30, 2014	\$ 280,443,978	\$ 273,194,014	\$ 299,933,185	\$ 26,739,171

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	\$	\$	\$ 539	\$ 539
Total revenues			539	539
EXPENDITURES				
Capital outlay	127,500	127,500		127,500
Total expenditures	127,500	127,500		127,500
Excess (deficiency) of revenues over expenditures	(127,500)	(127,500)	539	128,039
Net change in fund balances	(127,500)	(127,500)	539	128,039
Fund balance, July 1, 2013	127,627	127,627	127,711	84
Fund balance, June 30, 2014	\$ 127	\$ 127	\$ 128,250	\$ 128,123

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Interest income	\$	\$	\$ 21,059	\$ 21,059
Total revenues			21,059	21,059
Excess of revenues over expenditures			21,059	21,059
 <u>OTHER FINANCING USES</u>				
Transfers out	(3,161,255)	(3,161,255)	(3,161,255)	
Total other financing uses	(3,161,255)	(3,161,255)	(3,161,255)	
Net change in fund balances	(3,161,255)	(3,161,255)	(3,140,196)	21,059
Fund balance, July 1, 2013	12,285,661	12,285,661	12,044,103	(241,558)
Fund balance, June 30, 2014	<u>\$ 9,124,406</u>	<u>\$ 9,124,406</u>	<u>\$ 8,903,907</u>	<u>\$ (220,499)</u>

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, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes	\$ 100	\$ 100	\$	\$ (100)
Interest Income	100	100	131	31
Miscellaneous	750,000	750,000	794,821	44,821
Total revenues	750,200	750,200	794,952	44,752
EXPENDITURES				
Capital outlay	3,503,000	3,503,000	3,500,524	2,476
Total expenditures	3,503,000	3,503,000	3,500,524	2,476
Deficiency of revenues under expenditures	(2,752,800)	(2,752,800)	(2,705,572)	47,228
OTHER FINANCING SOURCES				
Transfers in	1,095,339	1,095,339	991,737	(103,602)
Total other financing sources	1,095,339	1,095,339	991,737	(103,602)
Net change in fund balances	(1,657,461)	(1,657,461)	(1,713,835)	(56,374)
Fund balance, July 1, 2013	8,843,600	8,843,600	8,833,977	(9,623)
Fund balance, June 30, 2014	\$ 7,186,139	\$ 7,186,139	\$ 7,120,142	\$ (65,997)

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Technology Capital Improvements Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>EXPENDITURES</u>				
Capital outlay	\$ 162,185,773	\$ 164,901,276	\$ 46,960,595	\$ 117,940,681
Total expenditures	<u>162,185,773</u>	<u>164,901,276</u>	<u>46,960,595</u>	<u>117,940,681</u>
Deficiency of revenues under expenditures	<u>(162,185,773)</u>	<u>(164,901,276)</u>	<u>(46,960,595)</u>	<u>117,940,681</u>
 <u>OTHER FINANCING SOURCES (USES)</u>				
Transfers in	77,861,471	85,111,435	85,111,435	
Transfers out	<u>(2,020,000)</u>	<u>(2,020,000)</u>	<u>(2,020,000)</u>	
Total other financing sources	<u>75,841,471</u>	<u>83,091,435</u>	<u>83,091,435</u>	
Net change in fund balances	(86,344,302)	(81,809,841)	36,130,840	117,940,681
Fund balance, July 1, 2013	<u>203,424,582</u>	<u>203,424,582</u>	<u>200,629,004</u>	<u>(2,795,578)</u>
Fund balance, June 30, 2014	<u>\$ 117,080,280</u>	<u>\$ 121,614,741</u>	<u>\$ 236,759,844</u>	<u>\$ 115,145,103</u>

Maricopa County
Schedule of Revenues, Expenditures, and
Changes in Fund Balance – Budget and Actual
Transportation Capital Project Fund – Capital Projects Fund
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
<u>REVENUES</u>				
Intergovernmental	\$ 13,816,370	\$ 13,816,370	\$ 20,642,421	\$ 6,826,051
Charges for services	4,163,593	4,163,593	5,051,219	887,626
Miscellaneous			358,442	358,442
Total revenues	<u>17,979,963</u>	<u>17,979,963</u>	<u>26,052,082</u>	<u>8,072,119</u>
<u>EXPENDITURES</u>				
Capital outlay	<u>82,089,011</u>	<u>82,089,011</u>	<u>61,816,758</u>	<u>20,272,253</u>
Total expenditures	<u>82,089,011</u>	<u>82,089,011</u>	<u>61,816,758</u>	<u>20,272,253</u>
Deficiency of revenues under expenditures	<u>(64,109,048)</u>	<u>(64,109,048)</u>	<u>(35,764,676)</u>	<u>28,344,372</u>
<u>OTHER FINANCING SOURCES</u>				
Transfers in	<u>48,134,797</u>	<u>48,134,797</u>	<u>48,134,797</u>	
Total other financing sources	<u>48,134,797</u>	<u>48,134,797</u>	<u>48,134,797</u>	
Net change in fund balances	(15,974,251)	(15,974,251)	12,370,121	28,344,372
Fund balance, July 1, 2013	<u>15,974,251</u>	<u>15,974,251</u>	<u>32,603,825</u>	<u>16,629,574</u>
Fund balance, June 30, 2014	<u>\$</u>	<u>\$</u>	<u>\$ 44,973,946</u>	<u>\$ 44,973,946</u>

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>GENERAL GOVERNMENT</u>				
Intergovernmental Capital Projects				
Vulture Mountain	\$ 127,500	\$ 127,500	\$	\$ 127,500
Total Intergovernmental Capital Projects	\$ 127,500	\$ 127,500	\$	\$ 127,500
General Fund County Improvements				
Clerk Of Sup Court Remodel	\$ 915,002	\$ 915,002	\$ 583,316	\$ 331,686
Court Tower	3,411,526	3,411,526	533,793	2,877,733
East Court Improvements	9,229,539	9,229,539	4,222,780	5,006,759
Maricopa Regional Trail System	671,440	671,440	230,471	440,969
S/W Consolidated Justice Crts	3,884,060	3,884,060	45,258	3,838,802
Security Building	4,135,324	4,135,324	3,559,332	575,992
Sheriff HQ Project	25,665,021	25,665,021	11,817,378	13,847,643
Swat Covered Parking	3,102,086	3,102,086	2,145,016	957,070
Vulture Mountain	62,291	62,291	10,070	52,221
Total General Fund County Improvements	\$ 51,076,289	\$ 51,076,289	\$ 23,147,414	\$ 27,928,875
Technology Capital Improvements				
BIX Room Byte Info Exchange	\$ 200,000	\$ 200,000	\$ 90,329	\$ 109,671
Computer Aided Mass Appraisal	2,421,367	2,421,367	464,141	1,957,226
Contact Center System	1,023,801	673,801	541,243	132,558
County Telephone System	8,371,842	8,371,842	3,258,119	5,113,723
Enterprise Data Ctnr Ct	14,953,400	14,953,400	43	14,953,357
Enterprise Res Planning System		4,965,503	2,898,157	2,067,346
Infrastructure Refresh Ph I	5,841,773	5,841,773	4,438,957	1,402,816
Infrastructure Refresh Ph II	24,161,230	34,765,909	16,012,500	18,753,409
Internal Service Delivery Sys		350,000		350,000
Maximo Maint Mgmt. System	800,000	800,000	386,496	413,504
Project Reserve	47,958,533	37,038,353		37,038,353
Radio System	46,177,512	46,177,512	14,878,328	31,299,184
Sheriff HQ Project IT Infra	10,276,315	7,821,816	3,737,087	4,084,729
Treasurer Tech System Upgrade		520,000	255,195	264,805
Total Technology Capital Improvements	\$ 162,185,773	\$ 164,901,276	\$ 46,960,595	\$ 117,940,681
<u>CRIMINAL JUSTICE</u>				
Detention Capital Projects				
4th Avenue Jail	\$ 2,410,000	\$ 2,410,000	\$ 194,054	\$ 2,215,946
Lower Buckeye Jail	3,365,000	3,365,000	428,820	2,936,180
Sheriff HQ Project	15,000,000	15,000,000	5,953,551	9,046,449
Total Detention Capital Projects	\$ 20,775,000	\$ 20,775,000	\$ 6,576,425	\$ 14,198,575
Detention Technology Capital Improvement				
CHS Electronic Medical Record	\$ 4,018,992	\$ 4,018,992	\$ 2,890,028	\$ 1,128,964
Correctional Health Zone H Infra	820,276	820,276	225,082	595,194
Jail Mgt Information System	2,385,000	2,385,000	815,926	1,569,074
Project Reserve	26,837,296	26,837,296		26,837,296
Sheriff Nice Vision	25,000,000	25,000,000	18,944,133	6,055,867
Total Detention Technology Capital Improvement	\$ 59,061,564	\$ 59,061,564	\$ 22,875,169	\$ 36,186,395

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>PUBLIC SAFETY</u>				
Flood Control				
Agua Fria River	\$ 5,000	\$ 5,000	\$	\$ 5,000
Ashbrook Wash Channelization			154,421	(154,421)
Buckeye #1	6,430,000	6,430,000	3,266,374	3,163,626
Buckeye/Sun Valley ADMP	715,000	715,000	234,655	480,345
Cave Buttes Dam	650,000	650,000	456,191	193,809
City Of Chandler	5,000	5,000		5,000
City Of Scottsdale	3,800,000	3,800,000	1,507,503	2,292,497
Durango ADMP	15,000	15,000	160,811	(145,811)
East Maricopa Floodway	10,000	10,000	2,420	7,580
Flood Control CIP	335,000	335,000		335,000
Glendale/Peoria ADMP	790,000	790,000	598,413	191,587
Granite Reef Wash	10,000	10,000	177	9,823
Maint Road Paving Project	5,000	5,000	7,731	(2,731)
Maryvale ADMP	30,000	30,000	(553)	30,553
McMicken Dam	1,445,000	1,445,000	1,469,401	(24,401)
Metro ADMP	1,415,000	1,415,000	762,942	652,058
New River Dam	5,000	5,000	1,384	3,616
Powerline FRS	1,470,000	1,470,000	2,575,632	(1,105,632)
Project Reserves	2,000,000	2,000,000		2,000,000
Queen Creek ADMP	700,000	700,000	1,053,257	(353,257)
S Phoenix Drainage Improvement	1,705,000	1,705,000	2,147,291	(442,291)
Saddleback Flood Remed Struct	15,000	15,000	29,875	(14,875)
Salt/Gila River	25,000	25,000	42,025	(17,025)
Skunk Creek at I-17			42,916	(42,916)
Small Project Assistance	1,550,000	1,550,000	1,195,197	354,803
Spook Hill ADMP	10,000	10,000	9,082	918
White Tanks ADMP	13,970,000	13,970,000	21,399,872	(7,429,872)
White Tanks Dam #4	2,885,000	2,885,000	1,343,689	1,541,311
Wickenburg ADMS	5,000	5,000		5,000
Total Flood Control	\$ 40,000,000	\$ 40,000,000	\$ 38,460,706	\$ 1,539,294
<u>HIGHWAYS AND STREETS</u>				
Transportation				
147th Dr Rehabilitation Scw	\$	\$	\$ 3,957	\$ (3,957)
17th Ave Maddock To Joy Ranch			267	(267)
339th Ave At I-10			244,149	(244,149)
51 st Ave Bus Pollouts			44,267	(44,267)
75th Ave Bridge At Salt River	240,000	240,000	89,761	150,239
79th Pl South Of Apache Trail	30,000	30,000	3,495	26,505
87th Ave Deer Vly To Peoria Lmt	495,000	495,000	242,012	252,988
87th Ave Peoria Lmt To Williams	30,000	30,000	3,829	26,171
88th Ave Deer Vly To Williams	380,000	380,000	70,449	309,551
91St Ave Baseline To Broadway	10,000	10,000	59	9,941
Aguila Rd At Wapa Towers	5,000	5,000	56,028	(51,028)
Alma School At Michigan	430,000	430,000	448,440	(18,440)
Anthem Box Clvrt Scour Protect	350,000	350,000	141,383	208,617
Avondale At MC 85	205,000	205,000	161,338	43,662

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
Bell Rd SR303 to 75 th Its	\$	\$	\$ 2,162	\$ (2,162)
Bethany Home at El Mirage Rd	50,000	50,000	38,791	11,209
Bridge Preservation	230,000	230,000		230,000
Broadway 51 st Ave to 7 th St			5,384	(5,384)
Broadway at Watson Sgnl Instal	125,000	125,000		125,000
Bush Hwy Asphalt Rubber Ovrlly	60,000	60,000	91,228	(31,228)
Candidate Assessment Reports	1,600,000	1,600,000	1,177,513	422,487
Carefree Hwy Area	295,000	295,000	8,076	286,924
Coralbell Ave 93 rd to 95 th St			23,724	(23,724)
Cotton Ln Bridge At Gila River			165	(165)
County Arterials	730,000	730,000		730,000
Deer Valley El Mirage To Lk P	1,925,000	1,925,000	528,111	1,396,889
Del Webb At Hutton	490,000	490,000	342,773	147,227
Desert Sage Sub Div Rehab			34	(34)
Dust Mitigation	420,000	420,000		420,000
Dynamite At 52nd Street	20,000	20,000	1,688	18,312
Eagle Eye Rd At Tiger Wash	220,000	220,000	291,502	(71,502)
East Mesa Sub Rehab	1,375,000	1,375,000	290,136	1,084,864
E-Intellidrive Study Ph III	60,000	60,000	84,890	(24,890)
El Mirage Picerne To Bell	2,570,000	2,570,000	3,578,509	(1,008,509)
El Mirage: Northern To Cactus	40,000	40,000	1,895	38,105
El Mirage: Northern To Peoria	1,730,000	1,730,000	202,749	1,527,251
Elliot Rd And Sossaman Rd	940,000	940,000	6,706	933,294
Ellsworth Rd Hunt Hwy Riggs			1,338	(1,338)
Empire And Meridian	580,000	580,000	652,983	(72,983)
Forest Rd Mcdowell - Rio Verde			2,813	(2,813)
Ft Mcdowell Drainage Scoping	660,000	660,000	527,584	132,416
FY 12 Ar Arterial Overlay			169	(169)
FY 12 Ar Arterial Overlay Ph 2			165	(165)
FY 12 Cat I Lvr	370,000	370,000	373,474	(3,474)
FY 12 Cat II Lvr	2,210,000	2,210,000	1,398,681	811,319
FY 12 Cat III Lvr	570,000	570,000	434,695	135,305
FY 14 Lvr Dove Valley Area	240,000	240,000	229,984	10,016
FY13 Ar Overlay	7,050,000	7,050,000	6,304,226	745,774
Gavilan Pk and Venture Dr Hawk			30,925	(30,925)
General Civil Engineering	1,300,000	1,300,000	70,265	1,229,735
Germann At Sossaman Dcr			1,466	(1,466)
Gilbert Rd Lwc Flood Repair			337	(337)
Gilbert Road Bridge	5,000	5,000	1,609,423	(1,604,423)
Granite Val At Dachtler/Mentor	115,000	115,000	132,294	(17,294)
Gric Lvr Aq Paving			8,312	(8,312)
Happy Valley at 115 th Ave			19,773	(19,773)
Improvements To Buckeye Yard	2,570,000	2,570,000	4,520,475	(1,950,475)
Indian School At Beardsley Cnl			14,728	(14,728)
Intelligent Trans Syst Its	245,981	245,981		245,981
Intelligent Trans Syst Its	163,000	163,000	120,182	42,818
Intelligent Trans Syst Its	103,000	103,000	128,199	(25,199)
Laveen Area	295,000	295,000	14,590	280,410
Low Volume Road Prog SE Valley			101	(101)
Lvr Cat Iii Roads			10,899	(10,899)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
Mag Alcp Projects	\$ 1,255,000	\$ 1,255,000	\$	\$ 1,255,000
MC 85 At Jackrabbit Rd	422,000	422,000	430,710	(8,710)
MC 85 At 83Rd Ctr Turn Ln Exp	2,150,000	2,150,000	361,957	1,788,043
MC 85 Litchfield 83Rd Ave Its	205,000	205,000	133,108	71,892
McDot Tmc Upgrade			18	(18)
McDowell Rd 76Th To Usery Pass	10,000	10,000	38,609	(28,609)
McKellips Rd I10 To Alma Schl	640,000	640,000	3,736	636,264
McLellan 103Rd St To Sb	200,000	200,000	9,940	190,060
McQueen Rd Ocotillo to Riggs			9,135	(9,135)
Meeker Blvd And Wilson Way			76	(76)
Meridian Rd			136	(136)
Meridian Rd Ar Overlay			7,604	(7,604)
Miller Rd Bridge At Bid Canal	1,600,000	1,600,000	1,601,999	(1,999)
Miller Rd I10 To 1 Mi N I10	215,000	215,000	170,366	44,634
New River I 17 To E 27Th Ave			195	(195)
New River Area Phase 1	334,000	334,000	18,788	315,212
New River Area Phase 2	330,000	330,000	8,658	321,342
New River Trail At Linda Ln	60,000	60,000	102,569	(42,569)
Northern Ave Sr 303 To Grand	13,545,000	13,545,000	14,797,023	(1,252,023)
Northern Parkway Phase II	5,396,000	5,396,000	9,350,009	(3,954,009)
Northern Pkwy Northern At L101	155,000	155,000	29,994	125,006
Northern Reems Ltchfld Ovrps	8,158,500	8,158,500	1,995,664	6,162,836
Oakmont At 107Th Ave	70,000	70,000	101,087	(31,087)
Old Us 80 Bridge At Gila River			1,350	(1,350)
Olive Ave El Mir To Wt Tanks	225,000	225,000	184,466	40,534
Olive Ave Ltchfld To Lp101 Its	33,000	33,000	7,486	25,514
Partnership Support	30,000	30,000		30,000
Patton Rd West Of 257Th Ave	50,000	50,000	31,185	18,815
Pavement Preservation	4,525,000	4,525,000		4,525,000
PM10 PH4 In SE Valley			882	(882)
Power at Riggs			101	(101)
Power Rd Pecos To Santan Fwy	2,065,030	2,065,030	3,677,196	(1,612,166)
Project Reserves Account	869,500	869,500		869,500
Prop Mgmt Prior Years Projects	650,000	650,000	42,009	607,991
Riggs Ellsworth To Meridian	520,000	520,000	696,362	(176,362)
Riggs Rd At Sonoqui Wash	150,000	150,000	96,596	53,404
Riggs Rd Hawes To Ellsworth	170,000	170,000	30,665	139,335
Riggs Rd Power To Hawes	650,000	650,000	6,426	643,574
Riggs Rd Recker To Power	90,000	90,000	367,471	(277,471)
Right-Of-Way	130,000	130,000		130,000
Rio Verde Dr Forest to 136 th			522	(522)
Rittenhouse Bridge At Qc Wash	350,000	350,000	414,195	(64,195)
Roadway Flooded Warning Signs	70,000	70,000	8,352	61,648
Rockaway Hills 255-251St Ave	95,000	95,000	31,327	63,673
Row In Fill Road Inventory Sys	100,000	100,000	149,268	(49,268)
Safety Projects	195,000	195,000		195,000
Southern At Meridian	75,000	75,000	130,112	(55,112)
Southern: 96Th St To Cheshire			169	(169)
Special Projects	1,510,000	1,510,000	556	1,509,444
Sun City M & R Ph 6			110	(110)
Sun City Pedestrian Signals	70,000	70,000	89,554	(19,544)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
For the Fiscal Year Ended June 30, 2014

	Budgeted Amounts		Actual Amounts	Variance with Final Budget
	Original	Final		
<u>HIGHWAYS AND STREETS (CONT.)</u>				
Sun City Signl Upgr Rh Johnson	\$	\$	\$ 9	\$ (9)
Sun City West Mill Overlay Ph 2	75,000	75,000	174,530	(99,530)
Tip Development	450,000	450,000	185,675	264,325
Traffic Calming	100,000	100,000	51,624	48,376
Traffic Improvements	430,000	430,000		430,000
Traffic Signal Upgrade - 5 Loc			499	(499)
Transportation Planning	130,000	130,000		130,000
Union Hills at 99 th Ave			125,400	(125,400)
University at 96 th St			24,871	(24,871)
University At Sb Crismon	590,000	590,000	558,616	31,384
University Dr at Meridian Rd	50,000	50,000	76,234	(26,234)
Usery Pass Omega To Bush Hwy			39	(39)
Val Vista Germann To Ray			1,387	(1,387)
Warranted Traffic Improvements	400,000	400,000		400,000
West Valley Dynamic Msg Signs	964,000	964,000	649,312	314,688
Williams Field Uppr To Power			24,319	(24,319)
Williams Fld Gilbert Lindsay			12,583	(12,583)
Yuma Rd 219 th Ave to Tuthill			378	(378)
Total Transportation	\$ 82,089,011	\$ 82,089,011	\$ 61,816,758	\$ 20,272,253



Financial Section



Combining 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.

Technology Infrastructure - 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 Position
All Internal Service Funds
June 30, 2014

	Equipment Services	Technology Infrastructure	Reprographics
ASSETS			
Current assets:			
Cash in bank and on hand	\$ 900	\$ 200	\$
Cash and investments held by County Treasurer	3,579,551	3,817,965	337,416
Receivables:			
Accounts			
Accrued interest	1,926	3,004	
Inventories	828,742	81,496	
Prepays			
Total current assets	<u>4,411,119</u>	<u>3,902,665</u>	<u>337,416</u>
Noncurrent assets:			
Capital assets:			
Machinery and equipment	2,491,257	11,757,101	731,992
Accumulated depreciation	<u>(1,772,830)</u>	<u>(8,533,675)</u>	<u>(662,905)</u>
Total noncurrent assets	<u>718,427</u>	<u>3,223,426</u>	<u>69,087</u>
 Total assets	 <u>5,129,546</u>	 <u>7,126,091</u>	 <u>406,503</u>
LIABILITIES			
Current liabilities:			
Accounts payable	781,631	586,800	29,278
Employee compensation payable	318,298	397,074	85,755
Accrued liabilities			
Due to other funds			
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	<u>1,099,929</u>	<u>983,874</u>	<u>115,033</u>
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Total noncurrent liabilities			
 Total liabilities	 <u>1,099,929</u>	 <u>983,874</u>	 <u>115,033</u>
NET POSITION			
Net investment in capital assets	718,427	3,223,426	69,087
Unrestricted (deficit)	3,311,190	2,918,791	222,383
Total net position (deficit)	<u>\$ 4,029,617</u>	<u>\$ 6,142,217</u>	<u>\$ 291,470</u>

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
\$ 100	\$ 2,777,003	\$	\$ 2,778,203
34,636,354	43,078,342		85,449,628
	6,702,546		6,702,546
32,148	70,893		107,971
		998,129	1,908,367
1,821,083	2,748,710		4,569,793
<u>36,489,685</u>	<u>55,377,494</u>	<u>998,129</u>	<u>101,516,508</u>
102,804	27,105		15,110,259
(68,436)	(21,179)		(11,059,025)
<u>34,368</u>	<u>5,926</u>		<u>4,051,234</u>
<u>36,524,053</u>	<u>55,383,420</u>	<u>998,129</u>	<u>105,567,742</u>
999,225	1,147,163	43,318	3,587,415
260,547	159,445		1,221,119
	4,490,145		4,490,145
		465,328	465,328
19,076,692	11,687,296		30,763,988
<u>20,336,464</u>	<u>17,484,049</u>	<u>508,646</u>	<u>40,527,995</u>
46,383,468			46,383,468
<u>46,383,468</u>			<u>46,383,468</u>
<u>66,719,932</u>	<u>17,484,049</u>	<u>508,646</u>	<u>86,911,463</u>
34,368	5,926		4,051,234
(30,230,247)	37,893,445	489,483	14,605,045
<u>\$ (30,195,879)</u>	<u>\$ 37,899,371</u>	<u>\$ 489,483</u>	<u>\$ 18,656,279</u>

Maricopa County
Combining Statement of Revenues, Expenses, and
Changes in Net Position
All Internal Service Funds
For the Fiscal Year Ended June 30, 2014

	Equipment Services	Technology Infrastructure	Reprographics
<u>OPERATING REVENUES</u>			
Charges for services	\$ 18,781,397	\$ 16,737,144	\$ 785,092
Miscellaneous	47,271	8,119	
Total operating revenues	<u>18,828,668</u>	<u>16,745,263</u>	<u>785,092</u>
<u>OPERATING EXPENSES</u>			
Personal services	3,796,354	4,764,378	469,578
Supplies	12,859,105	908,307	250,063
Other services	780,222	2,218,742	65,052
Legal			
Insurance and claims			
Leases and rentals	16,478	1,533	
Repairs and maintenance	717,882	1,419,625	1,128
Travel and transportation	9,758	113,585	
Utilities	75,584	7,723,959	
Depreciation	324,849	798,857	48,881
Total operating expenses	<u>18,580,232</u>	<u>17,948,986</u>	<u>834,702</u>
Operating income (loss)	248,436	(1,203,723)	(49,610)
<u>NONOPERATING REVENUES (EXPENSES)</u>			
Investment income	4,682	(2,533)	
Loss on disposal of capital assets		(2,466)	
Premium refund			
Return of contributions			
Total nonoperating revenues (expenses)	<u>4,682</u>	<u>(4,999)</u>	
Income (loss) before contributions and transfers	253,118	(1,208,722)	(49,610)
Capital contributions	2,824	46,823	
Transfers in			
Change in net position	<u>255,942</u>	<u>(1,161,899)</u>	<u>(49,610)</u>
Total net position (deficit), July 1, 2013, as restated	<u>3,773,675</u>	<u>7,304,116</u>	<u>341,080</u>
Total net position (deficit), June 30, 2014	<u>\$ 4,029,617</u>	<u>\$ 6,142,217</u>	<u>\$ 291,470</u>

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
\$ 20,170,789	\$ 127,869,593	\$ 2,670,728	\$ 187,014,743
5,392,077	28,870		5,476,337
25,562,866	127,898,463	2,670,728	192,491,080
2,469,631	1,542,066		13,042,007
272,030	108,294	2,634,135	17,031,934
140,455	8,067,023	36,156	11,307,650
6,112,202			6,112,202
10,016,539	130,629,777		140,646,316
33,202	10,133		61,346
1,810	41,986		2,182,431
11,049	8,117		142,509
			7,799,543
2,170	209		1,174,966
19,059,088	140,407,605	2,670,291	199,500,904
6,503,778	(12,509,142)	437	(7,009,824)
202,401	15,139		219,689
			(2,466)
	3,450,568		3,450,568
	(3,423,209)		(3,423,209)
202,401	42,498		244,582
6,706,179	(12,466,644)	437	(6,765,242)
			49,647
4,466,508			4,466,508
11,172,687	(12,466,644)	437	(2,249,087)
(41,368,566)	50,366,015	489,046	20,905,366
\$ (30,195,879)	\$ 37,899,371	\$ 489,483	\$ 18,656,279

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
For the Fiscal Year Ended June 30, 2014

	Equipment Services	Technology Infrastructure	Reprographics
<u>CASH FLOWS FROM OPERATING ACTIVITIES</u>			
Charges for services	\$ 18,781,397	\$ 16,737,144	\$ 785,092
Other receipts	47,271	8,119	
Payments for goods and services	(14,411,469)	(12,575,698)	(319,455)
Payments for personal services and benefits	(3,761,301)	(4,722,458)	(463,044)
Net cash provided by (used for) operating activities	<u>655,898</u>	<u>(552,893)</u>	<u>2,593</u>
<u>CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES</u>			
Transfers from other funds			
Loan payments to the General Fund			
Opening net asset adjustment premium refund			
Premium refund			
Return of contributions			
Net cash provided by (used for) noncapital financing activities			
<u>CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES</u>			
Acquisition of capital assets	(177,993)	(78,808)	
Net cash used for capital and related financing activities	<u>(177,993)</u>	<u>(78,808)</u>	
<u>CASH FLOWS FROM INVESTING ACTIVITIES</u>			
Interest and dividends	4,437	(27)	
Net cash provided by investing activities	<u>4,437</u>	<u>(27)</u>	
Net increase (decrease) in cash and cash equivalents	482,342	(631,728)	2,593
Cash and cash equivalents, July 1, 2013	3,098,109	4,449,893	334,823
Cash and cash equivalents, June 30, 2014	<u>\$ 3,580,451</u>	<u>\$ 3,818,165</u>	<u>\$ 337,416</u>
<u>RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:</u>			
Operating income (loss)	\$ 248,436	\$ (1,203,723)	\$ (49,610)
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation expense	324,849	798,857	48,881
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets [(increase)/decrease] and liabilities [(increase)/(decrease)]:			
Accounts receivable			
Inventories	(367,778)	(1,953)	
Prepays			
Accounts payable	415,338	(187,994)	(3,212)
Employee compensation payable	35,053	41,920	6,534
Accrued liabilities			
Liability for reported and incurred but not reported claims - current			
Net cash provided by (used for) operating activities	<u>\$ 655,898</u>	<u>\$ (552,893)</u>	<u>\$ 2,593</u>
<u>SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:</u>			
Accumulated depreciation from disposed capital assets	\$ 271,574	\$ 64,802	\$
Machinery and equipment disposed	(271,574)	(67,268)	
Loss on disposal of capital assets		2,466	
Capital assets transferred from governmental activities	2,824	46,823	
Capital contributions	(2,824)	(46,823)	

Risk Management	Employee Benefits Trust	Sheriff Warehouse	Total
\$ 20,982,987	\$ 121,737,451	\$ 2,670,728	\$ 181,694,799
5,392,077	28,870		5,476,337
(28,520,836)	(140,173,628)	(2,652,745)	(198,653,831)
(2,425,030)	(1,517,652)		(12,889,485)
<u>(4,570,802)</u>	<u>(19,924,959)</u>	<u>17,983</u>	<u>(24,372,180)</u>
4,466,508			4,466,508
		(17,983)	(17,983)
	4,947,028		4,947,028
	3,450,568		3,450,568
	(3,423,209)		(3,423,209)
<u>4,466,508</u>	<u>4,974,387</u>	<u>(17,983)</u>	<u>9,422,912</u>
(25,756)	(6,135)		(288,692)
<u>(25,756)</u>	<u>(6,135)</u>		<u>(288,692)</u>
209,443	25,879		239,732
<u>209,443</u>	<u>25,879</u>		<u>239,732</u>
79,393	(14,930,828)		(14,998,228)
<u>34,557,061</u>	<u>60,786,173</u>		<u>103,226,059</u>
<u>\$ 34,636,454</u>	<u>\$ 45,855,345</u>	<u>\$ 17,983</u>	<u>\$ 88,227,831</u>
\$ 6,503,778	\$ (12,509,142)	\$ 437	\$ (7,009,824)
2,170	209		1,174,966
1,426,469			1,426,469
812,198	(6,132,142)		(5,319,944)
		(18,156)	(387,887)
(10,973)	(141,731)		(152,704)
(516,617)	560,601	35,702	303,818
44,601	24,414		152,522
	(5,127,518)		(5,127,518)
(12,832,428)	3,400,350		(9,432,078)
<u>(4,570,802)</u>	<u>(19,924,959)</u>	<u>17,983</u>	<u>(24,372,180)</u>
\$ 22,344	\$ 12,043		\$ 370,763
(22,344)	(12,043)		(373,229)
			2,466
			49,647
			(49,647)



Financial Section



Agency Fund

Maricopa County Listing of 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, 2014

	Balance July 1, 2013	Additions	Deductions	Balance June 30, 2014
<u>SPECIAL PURPOSE</u>				
<u>Assets</u>				
Cash and investments in bank and on hand	\$ 35,551,411	\$	\$ 5,675,944	\$ 29,875,467
Cash and investments held by County Treasurer	858,436		115,879	742,557
Accounts receivable	36,421		36,421	
Total assets	<u>\$ 36,446,268</u>	<u></u>	<u>\$ 5,828,244</u>	<u>\$ 30,618,024</u>
<u>Liabilities</u>				
Accounts payable	\$ 39,930	\$ 17,106	\$	\$ 57,036
Accrued liabilities	373,328		38,384	334,944
Deposits held for other parties	36,033,010		5,806,968	30,226,042
Total liabilities	<u>\$ 36,446,268</u>	<u>\$ 17,106</u>	<u>\$ 5,845,352</u>	<u>\$ 30,618,022</u>

STATISTICAL SECTION

Maricopa County

Listing of Statistical Information

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These schedules contain information to help the reader assess the County's most significant local revenue source, the property tax.	
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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.	
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These schedules offer demographic and economic indicators to help the reader understand the environment within which the County's financial activities take place.	
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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	
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Maricopa County Net Position by Component

Last Ten Fiscal Years

(accrual basis of accounting)

NET POSITION	Fiscal Year				
	2004-05	2005-06	2006-07	2007-08	2008-09
Governmental activities					
Net investment in capital assets	\$ 2,345,910,917	\$ 2,443,905,934	\$ 2,488,280,795	\$ 2,542,165,396	\$ 2,712,797,252
Restricted	260,495,040	345,147,265	437,856,827	526,220,283	480,937,127
Unrestricted	456,714,660	561,333,573	686,000,889	772,807,989	850,348,663
Total governmental activities net position	<u>\$ 3,063,120,617</u>	<u>\$ 3,350,386,772</u>	<u>\$ 3,612,138,511</u>	<u>\$ 3,841,193,668</u>	<u>\$ 4,044,083,042</u>
Business-type activities (1)					
Net investment in capital assets	\$ 1,388,358	\$ 1,253,947	\$ 1,860,630		
Restricted	7,277	7,556	7,691		
Unrestricted	(26,237,718)	(4,568,970)	(3,486,686)		
Total business-type activities net position	<u>\$ (24,842,083)</u>	<u>\$ (3,307,467)</u>	<u>\$ (1,618,365)</u>		
Primary government					
Net investment in capital assets	\$ 2,347,299,275	\$ 2,445,159,881	\$ 2,490,141,425	\$ 2,542,165,396	\$ 2,712,797,252
Restricted	260,502,317	345,154,821	437,864,518	526,220,283	480,937,127
Unrestricted	430,476,942	556,764,603	682,514,203	772,807,989	850,348,663
Total primary government net position	<u>\$ 3,038,278,534</u>	<u>\$ 3,347,079,305</u>	<u>\$ 3,610,520,146</u>	<u>\$ 3,841,193,668</u>	<u>\$ 4,044,083,042</u>

NET POSITION	Fiscal Year				
	2009-10	2010-11	2011-12	2012-13	2013-14
Governmental activities					
Net investment in capital assets	\$ 2,851,126,451	\$ 3,105,417,974	\$ 3,238,389,442	\$ 3,358,835,597	\$ 3,423,302,960
Restricted	601,165,852	627,527,187	625,230,345	616,966,709	542,254,851
Unrestricted	848,551,674	757,580,843	698,200,079	680,694,942	638,467,088
Total governmental activities net position (2)	<u>\$ 4,300,843,977</u>	<u>\$ 4,490,526,004</u>	<u>\$ 4,561,819,866</u>	<u>\$ 4,656,497,248</u>	<u>\$ 4,604,024,899</u>
Business-type activities (1)					
Net investment in capital assets					\$ 25,668,674
Restricted					2,199,816
Unrestricted					4,057,242
Total business-type activities net position (2)					<u>\$ 31,925,732</u>
Primary government					
Net investment in capital assets	\$ 2,851,126,451	\$ 3,105,417,974	\$ 3,238,389,442	\$ 3,358,835,597	\$ 3,448,971,634
Restricted	601,165,852	627,527,187	625,230,345	616,966,709	544,454,667
Unrestricted	848,551,674	757,580,843	698,200,079	680,694,942	642,524,330
Total primary government net position (2)	<u>\$ 4,300,843,977</u>	<u>\$ 4,490,526,004</u>	<u>\$ 4,561,819,866</u>	<u>\$ 4,656,497,248</u>	<u>\$ 4,635,950,631</u>

(1) From fiscal year 2008 through 2013, the County did not have any business-type activities.

(2) This schedule was not adjusted for the fiscal year 2013 restatements to net position.

Maricopa County Changes in Net Position

Last Ten Fiscal Years

(accrual basis of accounting)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Expenses										
Governmental activities:										
General government: (1)	\$ 176,430,887	\$ 185,628,267	\$ 211,473,080	\$ 182,868,340	\$ 174,659,283	\$ 235,215,523	\$ 248,394,846	\$ 229,774,209	\$ 186,443,502	\$ 207,955,003
Public safety	685,762,001	782,136,857	864,907,381	965,934,762	984,626,109	888,875,706	893,760,377	940,656,263	934,185,866	1,009,516,114
Highways and streets	63,014,453	70,418,156	132,992,498	143,367,655	90,253,798	83,230,341	123,611,300	79,064,075	82,789,191	87,024,827
Health, welfare and sanitation	439,784,002	433,776,254	464,255,008	383,885,390	403,757,839	331,333,847	387,892,315	441,741,947	432,470,577	403,901,208
Culture and recreation	33,068,497	32,596,971	36,196,645	38,751,304	42,912,993	37,933,317	43,325,625	52,783,614	44,071,366	50,968,956
Education	18,397,229	20,220,846	15,687,335	14,687,029	8,298,531	8,234,785	9,219,564	12,886,213	18,417,838	26,684,832
Interest on long-term debt	7,827,876	7,763,995	6,254,330	10,347,354	8,707,887	6,123,987	7,640,462	5,409,382	4,606,548	5,237,255
Total governmental activities expenses	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	1,762,315,703	1,702,984,888	1,791,288,195
Business-type activities: (2)										
Medical Center	168,986,980									
AHCCCS — Acute Health Care program	132,314,013	40,048,082								
AHCCCS— ALTCS program	252,178,102	56,657,239								
Solid Waste Management		2,400,374	334,354							
Housing Authority										25,070,360
Other business-type activities	29,911,332		591,472							
Total business-type activities expenses	583,390,427	99,105,695	925,826							25,070,360
Total primary government expenses	<u>\$2,007,675,372</u>	<u>\$1,631,647,041</u>	<u>\$1,732,692,103</u>	<u>\$1,739,841,834</u>	<u>\$1,713,216,440</u>	<u>\$1,590,947,506</u>	<u>\$1,713,844,489</u>	<u>\$1,762,315,703</u>	<u>\$1,702,984,888</u>	<u>\$1,816,358,555</u>
Program Revenues										
Governmental activities:										
Charges for services:										
General government	\$ 37,213,997	\$ 45,332,986	\$ 34,852,251	\$ 30,942,935	\$ 28,672,080	\$ 26,983,394	\$ 27,698,094	\$ 25,986,495	\$ 30,980,314	\$ 24,448,700
Public safety	84,213,640	102,807,289	95,402,079	160,282,028	161,019,287	154,380,972	152,507,151	157,678,693	144,058,659	140,384,054
Highways and streets	6,550,179	12,380,453	12,756,421	19,009,650	29,894,868	26,534,563	28,130,243	14,143,550	19,546,115	15,534,823
Health, welfare and sanitation	28,100,481	33,726,958	36,933,502	48,326,397	54,265,926	46,903,563	54,135,715	51,271,770	51,271,352	51,138,425
Culture and recreation	8,954,896	9,378,993	4,213,017	14,216,206	13,111,055	13,230,460	11,928,461	13,205,450	13,292,978	14,943,535
Education	2,383,943	82,561	818,977	687,074	837,422	918,352	215,723	179,928	508,813	465,823
Operating grants and contributions	382,416,458	393,375,512	443,607,678	263,428,112	229,027,912	255,625,422	286,447,310	290,123,847	271,351,538	259,112,950
Capital grants and contributions	39,017,299	42,537,895	47,256,549	68,386,096	124,182,030	95,268,969	58,859,929	7,642,252	50,238,182	49,569,607
Total governmental activities program revenues	588,850,893	639,622,647	675,840,474	605,278,498	641,010,580	619,845,695	619,922,626	560,231,985	581,247,951	555,597,917
Business-type activities: (2)										
Charges for services:										
Medical Center	158,640,394									
AHCCCS — Acute Health Care program	117,680,705	29,801,116	908,814							
AHCCCS— ALTCS program	220,784,342	53,842,048	969,493							
Solid Waste Management		360,864	667,376							
Housing Authority										6,741,213

Maricopa County

Changes in Net Position

(Continued)

	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
Other business-type activities	21,213,776									
Operating grants and contributions	2,501,372									15,529,154
Capital grants and contributions	19,944									1,440,065
Total business-type program revenues	520,840,533	84,004,028	2,545,683							23,710,432
Total primary gov't program revenues	\$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	\$ 581,247,951	\$ 579,308,349
Net (Expense)/Revenue										
Governmental activities	\$ (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)	\$(1,202,083,718)	\$(1,121,736,937)	\$(1,235,690,278)
Business-type activities (2)	(62,549,894)	(15,101,667)	1,619,857							(1,359,928)
Total primary government net expense	\$ (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)	\$(1,202,083,718)	\$(1,121,736,937)	\$(1,237,050,206)
General Revenues and other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for gen. purposes	\$ 357,712,304	\$ 388,190,146	\$ 413,294,370	\$ 449,499,249	\$ 482,697,371	\$ 519,651,976	\$ 518,956,222	\$ 504,805,017	\$ 447,135,707	429,235,095
Property taxes, levied for Flood Control District	56,093,885	61,763,471	65,513,238	69,462,089	73,506,944	72,753,878	66,723,260	61,210,182	53,647,040	39,287,012
Property taxes, levied for Library District	15,796,618	17,366,792	18,390,885	19,473,450	20,504,964	20,482,122	20,385,799	19,049,420	16,971,693	14,246,516
Property taxes, levied for Street Light District							5,432,863	5,026,752	5,026,752	6,070,638
Share of state sales taxes	397,712,843	457,785,985	480,411,950	460,958,772	394,920,581	366,285,237	385,487,679	400,453,544	418,642,153	447,541,942
Sales tax – Jail construction & operation	119,143,064	137,876,660	145,389,597	138,063,948	116,878,703	107,094,680	112,451,803	118,052,954	124,595,909	133,929,831
Surcharge tax – Stadium District	6,024,355	6,498,814	6,288,093	6,132,465	5,304,565	4,668,705	4,989,933	5,192,003	5,217,452	5,394,707
Share of state vehicle license tax	122,637,827	138,003,052	143,543,618	139,312,595	126,036,362	116,405,328	113,649,012	113,363,658	118,202,382	126,137,174
Grants and contributions not restricted to specific programs	1,813,162	1,858,155	1,844,364	1,814,394	4,097,990	2,652,085	2,728,933	2,802,089	2,781,842	3,011,264
Unrestricted investment earnings	20,995,575	29,479,569	55,405,747	72,729,140	36,013,917	21,884,398	14,815,018	18,135,778	6,678,917	2,150,743
Miscellaneous	4,262,227	13,558,451	10,346,066	11,474,763	12,247,649	11,756,380	15,198,561	17,062,806	17,514,472	24,138,258
Transfers	(37,047,610)	(43,435,540)	6,098,668							
Total governmental activities	1,065,144,250	1,208,945,555	1,346,526,596	1,368,920,865	1,272,209,046	1,243,634,789	1,260,819,083	1,265,154,203	1,216,414,319	1,231,143,180
Business-type activities: (2)										
Unrestricted investment earnings	1,002,779	447,790	684,104							89
Gain (loss) on disposal of capital assets		6,883								
Miscellaneous		12,914	169,932							164,356
Special item – loss on closure bus. act.	(108,765,405)									
Transfers	37,047,610	43,435,540	(6,098,668)							
Total business-type activities	(70,715,016)	43,903,127	(5,244,632)							164,445
Total primary government	\$ 994,429,234	\$1,252,848,682	\$1,341,281,964	\$1,368,920,865	\$1,272,209,046	\$1,243,634,789	\$1,260,819,083	\$ 1,265,154,203	\$ 1,216,414,319	\$ 1,231,307,625
Change in Net Position										
Governmental activities	\$ 229,710,198	\$ 316,026,856	\$ 290,600,793	\$ 234,357,529	\$ 200,003,186	\$ 272,532,978	\$ 166,897,220	\$ 63,070,485	\$ 94,677,382	\$ (4,547,098)
Business-type activities (2)	(133,264,910)	28,801,460	(3,624,775)							(1,195,483)
Total primary government	\$ 96,445,288	\$ 344,828,316	\$ 286,976,018	\$ 234,357,529	\$ 200,003,186	\$ 272,532,978	\$ 166,897,220	\$ 63,070,485	\$ 94,677,382	\$ (5,742,581)

- (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
- (2) From fiscal year 2008 through 2013, the County did not have any business-type activities.

Maricopa County

Changes in Fund Balances, Governmental Funds

Last Ten Fiscal Years

(modified accrual basis of accounting)

	Fiscal Year			
	2004-05	2005-06	2006-07	2007-08
Revenues				
Taxes	\$ 556,751,810	\$ 601,231,444	\$ 640,375,614	\$ 672,237,546
Licenses and permits	34,765,632	42,266,662	40,078,842	40,434,059
Intergovernmental	904,156,166	1,025,737,248	1,105,841,984	904,588,701
Charges for services	74,735,757	86,925,888	87,668,832	153,431,323
Fines and forfeits	21,855,377	23,366,008	31,641,869	32,061,172
Special assessments	3,536,133	3,770,790	3,929,786	5,284,808
Interest income				
Miscellaneous	56,838,888	69,589,514	105,465,489	110,992,618
Total revenues	<u>1,652,639,763</u>	<u>1,852,887,554</u>	<u>2,015,002,416</u>	<u>1,919,030,227</u>
Expenditures				
General government	130,064,711	131,031,069	173,121,467	173,285,719
Public safety	636,868,683	733,244,452	813,297,449	882,964,097
Highways and streets	48,811,843	47,763,048	56,087,569	54,885,932
Health, welfare and sanitation	437,845,805	430,614,292	461,668,854	378,763,080
Culture and recreation	22,146,913	24,625,293	28,283,735	30,186,081
Education	18,014,621	18,885,218	15,218,331	14,677,474
Debt service				
Principal	15,677,059	18,780,267	16,297,518	15,607,476
Interest	8,592,525	8,497,208	6,030,238	11,441,406
Other	11,870	17,508	1,460,467	5,250
Payment to escrow agent				
Capital outlay	205,929,785	232,922,515	301,383,004	278,993,140
Total expenditures	<u>1,523,963,815</u>	<u>1,646,380,870</u>	<u>1,872,848,632</u>	<u>1,840,809,655</u>
Excess (deficiency) of revenues over expenditures	<u>128,675,948</u>	<u>206,506,684</u>	<u>142,153,784</u>	<u>78,220,572</u>
Other financing sources (uses)				
Transfers in	346,549,747	314,004,599	791,514,765	389,617,546
Transfers out	(395,058,179)	(357,440,139)	(785,416,097)	(386,617,546)
Capital lease agreements	8,384,655	9,395,689	25,720,244	29,953,944
Proceeds from bond issuance	12,000,000	3,000,000	140,940,000	
Premium on refunding bonds			1,596,088	
Payment to escrow agent		(10,605,000)	(34,414,011)	
Loan Proceeds			1,217,018	10,106,857
Total other financing sources (uses)	<u>(28,123,777)</u>	<u>(41,644,851)</u>	<u>141,158,007</u>	<u>43,060,801</u>
Net change in fund balances	<u>\$ 100,552,171</u>	<u>\$ 164,861,833</u>	<u>\$ 283,311,791</u>	<u>\$ 121,281,373</u>
Debt service as a percentage of non capital expenditures	1.8%	1.9%	1.4%	1.7%

(a) Data was adjusted in fiscal year 2014.

Fiscal Year					
2008-09	2009-10 (a)	2010-11	2011-12	2012-13	2013-14
\$ 686,964,346	\$ 716,804,640	\$ 715,851,831	\$ 704,104,717	\$ 642,325,131	\$ 615,127,234
41,439,097	38,496,710	41,372,329	57,136,150	43,803,739	44,295,063
783,903,253	772,997,433	802,853,910	827,075,550	870,032,708	879,890,750
169,543,750	177,455,822	185,637,288	160,595,034	170,891,803	158,418,054
37,360,387	35,152,334	34,094,367	31,006,029	30,760,368	28,981,715
4,841,432	4,377,292	5,432,863	5,026,752	5,068,492	6,070,638
	20,318,913	13,829,194	17,305,398	6,264,554	1,028,984
95,349,598	15,029,350	15,477,441	18,164,312	28,665,945	16,886,275
<u>1,819,401,863</u>	<u>1,780,632,494</u>	<u>1,814,549,223</u>	<u>1,820,413,942</u>	<u>1,797,812,740</u>	<u>1,750,698,713</u>
176,738,216	208,844,970	193,235,111	168,967,810	151,832,578	135,670,741
895,818,537	825,412,465	829,965,019	873,303,867	871,928,815	960,017,951
54,407,137	52,572,927	53,297,470	49,416,837	48,459,526	51,635,626
396,702,161	326,936,948	384,436,682	435,449,254	425,526,752	400,282,296
33,870,918	28,121,160	30,005,985	30,792,212	33,003,716	36,936,932
8,523,122	7,684,473	8,927,278	12,731,152	18,255,308	26,506,855
18,833,968	15,914,149	15,728,150	18,406,034	15,290,371	20,742,071
10,026,110	9,246,731	8,558,856	7,671,184	5,844,641	5,391,181
3,188	91,580	1,249		132,718	1,250
				6,381,485	
220,481,647	212,063,026	320,011,115	279,162,786	251,067,940	228,759,097
<u>1,815,405,004</u>	<u>1,686,888,429</u>	<u>1,844,166,915</u>	<u>1,875,901,136</u>	<u>1,827,723,850</u>	<u>1,865,944,000</u>
3,996,859	93,744,065	(29,617,692)	(55,487,194)	(29,911,110)	(115,245,287)
446,171,799	383,496,208	677,002,927	499,886,853	483,487,756	516,830,224
(446,171,799)	(383,459,515)	(675,672,626)	(502,575,907)	(520,550,878)	(521,296,732)
20,121,941				25,140,000	
				(24,997,819)	
<u>20,121,941</u>	<u>36,693</u>	<u>1,330,301</u>	<u>(2,689,054)</u>	<u>(36,920,941)</u>	<u>(4,466,508)</u>
<u>\$ 24,118,800</u>	<u>\$ 93,780,758</u>	<u>\$ (28,287,391)</u>	<u>\$ (58,176,248)</u>	<u>\$ (66,832,051)</u>	<u>\$ (119,711,795)</u>
1.8%	1.7%	1.6%(a)	1.6%	1.7%(a)	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
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	386,285,238	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	400,453,543	122,011,906	78,928,602	322
2012-13	512,511,770	418,642,153	127,115,879	86,815,139	41
2013-14	475,802,697	447,541,942	135,565,922	89,630,002	

Change

2005-14 10.2% 12.5% 3.5% (1.0%) (100.0%)

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
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
2012-13	5,217,411	124,595,909	5,068,492	1,279,966,794
2013-14	5,394,706	133,929,831	6,070,638	1,293,935,739

Change

2005-14 (10.5%) 12.4% 77.0% 9.7%

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			
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%
2012-13	33,136,394	1,264,061	34,400,455	1.4679	321,960,273	10.7%
2013-14	30,817,627	1,411,380	32,229,007	1.4637	310,300,015	10.4%

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
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
2012-13	1.2407	0.0000	0.1780	0.0492	1.4679
2013-14	1.2807	0.0000	0.1392	0.0438	1.4637

Overlapping Rates							
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
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	0.1000	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
2012-13	0.0000	0.4717	0.1000	0 - 6.1500	1.3778	0.7710 - 10.4523	0 - 3.8886
2013-14	0.0000	0.5123	0.1400	0 - 5.3000	1.5340	0.7463 - 10.2183	0 - 4.0399

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 Taxpayers

Current Year and Nine Years Ago

Taxpayer	2013-14			2004-05		
	Secondary Valuation	Rank	Percentage of Total County Assessed Value	Secondary Valuation	Rank	Percentage of Total County Assessed Value
Arizona Public Service	\$ 1,083,144,495	1	3.36%	\$ 887,921,756	1	2.95%
Qwest Corporation	153,665,296	2	0.48%	439,123,801	2	1.46%
Southwest Gas Corporation	147,481,461	3	0.46%	139,471,538	4	0.46%
Southern California Edison Company	128,749,055	4	0.40%	168,191,472	3	0.56%
El Paso Electric Company	124,582,571	5	0.39%	137,145,470	5	0.46%
Wal-Mart Stores Inc.	81,668,598	6	0.25%	47,692,736	15	0.16%
Mesquite Power LLC	79,950,000	7	0.25%			
AT&T	76,567,217	8	0.24%	74,003,744	9	0.25%
Sundevil Power Holdings, LLC	73,220,160	9	0.23%			
Public Service Company of New Mexico	72,976,296	10	0.23%	78,310,568	8	0.26%
Verizon Wireless	67,406,745	11	0.21%			
New Harquahala Generating Co, LLC	58,500,000	12	0.18%			
Gila River Power, LP	48,989,655	13	0.15%			
Southern California Public Power Authority	48,669,621	14	0.15%	62,648,645	12	0.21%
Target Corporation	48,520,001	15	0.15%	61,647,778	13	0.21%
Scottsdale Fashion Square Partnership	41,655,203	16	0.13%	46,477,595	16	0.15%
Arizona Solar One LLC	39,305,759	17	0.12%			
Host Kierland LP	38,457,086	18	0.12%			
Smith's Food & Drug Centers Inc.	33,295,348	19	0.10%			
Safeway Inc.	32,150,072	20	0.10%	63,426,784	11	0.21%
Intel Corporation				92,812,134	6	0.31%
Freescale Semiconductor Inc.				79,622,513	7	0.26%
Cox Communications				72,306,968	10	0.24%
Albertsons Inc.				50,978,868	14	0.17%
Wells Fargo Bank				44,411,032	17	0.15%
Honeywell				43,841,029	18	0.15%
Sheraton Phoenician				43,767,143	19	0.15%
MCI Worldcom Network Services Inc.				42,605,645	20	0.14%
Total Principal Taxpayers	<u>\$ 2,478,954,639</u>		<u>7.70%</u>	<u>\$ 2,676,407,219</u>		<u>8.91%</u>
Countywide Secondary Valuation	\$ 32,277,709,833			\$ 30,066,986,670		

Source: Maricopa County Assessor'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
2004-05	\$ 411,881,140	\$ 402,111,242	97.63	\$ 4,930,233	\$ 407,041,475	98.82
2005-06	451,253,280	438,441,057	97.16	6,917,173	445,358,230	98.69
2006-07	484,223,277	469,107,028	96.88	10,001,258	479,108,286	98.94
2007-08	519,814,623	503,200,873	96.80	13,734,020	516,934,893	99.45
2008-09	558,747,827	535,412,874	95.82	18,172,791	553,585,665	99.08
2009-10	587,695,910	562,196,230	95.66	17,582,947	579,779,177	98.65
2010-11	580,723,610	556,833,931	95.89	12,056,465	568,890,396	97.96
2011-12	559,042,706	541,115,030	96.79	11,148,323	552,263,353	98.79
2012-13	496,621,093	483,768,161	97.41	8,435,328	492,203,489	99.11
2013-14	463,734,687	454,630,238	98.04		454,630,238	98.04

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	Flood Control District	County Library	Total County
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
2012-13	425,111,491	54,584,578	16,925,024	496,621,093
2013-14	409,775,397	39,842,985	14,116,305	463,734,687

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

Maricopa County

Ratios of Outstanding Debt by Type

Last Ten Fiscal Years

Other Governmental Activities Debt

Fiscal Year Ended June 30,	Lease Revenue Bonds	Lease Trust Certificates	Stadium District Rev. Bonds	Stadium District Loans (d)	Special Assessment	Bond Premium (d)
2004-05	\$ 101,101,501	\$ 10,812,000	\$ 52,735,000	\$ 4,428,888	\$ 235,458	\$ 7,172,286
2005-06	81,188,067	9,212,000	50,050,000	2,428,888	154,267	6,413,114
2006-07	181,245,043	6,812,000	47,230,000	978,394	103,077	7,237,834
2007-08	173,670,000	4,612,000	44,270,000	10,864,916	82,519	6,332,348
2008-09	163,900,000		41,165,000	10,465,338	193,591	5,426,862
2009-10	153,285,000		37,905,000	9,286,098	174,442	4,521,377
2010-11	142,140,000		34,515,000	8,106,857	120,533	3,615,891
2011-12	130,815,000		30,945,000	6,906,857	80,050	1,371,661
2012-13	120,350,000		22,440,000	5,706,857	64,679	706,020
2013-14	108,975,000		19,260,000		49,465	559,708

Fiscal Year Ended June 30,	Other Governmental Activities Debt			Business-Type Activities	
	Certificates of Participation	Capital Leases	Installment Purchase Agreements	Lease Revenue Bonds	Housing Authority Debt (d)(e)
2004-05	\$ 5,500,000	\$ 13,507,633	\$ 892,254	\$ 43,499	\$
2005-06	5,115,000	16,312,891	546,202	36,933	
2006-07	4,715,000	33,039,132	205,765	29,957	
2007-08	4,295,000	50,093,644			
2008-09	3,850,000	51,135,340			
2009-10	3,385,000	14,956,315			
2010-11	2,895,000	432,651			
2011-12					2,787,917
2012-13					3,609,943
2013-14					6,373,931

Fiscal Year Ended June 30,	Total Primary Government (c)(d)	Percentage of Assessed Property Value (a)(d)	Per Capita (b)(d)
	2004-05	\$ 196,428,519	0.65%
2005-06	171,457,362	0.52%	45.21
2006-07	281,596,202	0.78%	72.07
2007-08	294,220,427	0.59%	73.78
2008-09	276,136,131	0.47%	67.09
2009-10	223,513,232	0.39%	55.56
2010-11	191,825,932	0.39%	50.25
2011-12	172,906,485	0.45%	44.51
2012-13	152,877,499	0.44%	38.86
2013-14	135,218,104	0.42%	34.28

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 other governmental activities and business-type activities debt.
- (d) Data was adjusted in fiscal year 2013 to include all long-term debt instruments and bond premium as reported in the basic financial statements.
- (e) Beginning FY14, Housing Authority is reported in Business-Type Activities.

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			Gross Coverage	Net Coverage
			Principal	Interest	Total		
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%
2012-13	5,183,923	4,360,173	3,900,000	610,378	4,510,378	115%	97%
2013-14	5,394,706	4,401,308	8,886,857	512,882	9,399,739	57%	47%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements			Gross Coverage	Net Coverage
			Principal	Interest	Total		
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%
2012-13	29,361	81,996	15,371	5,151	20,522	143%	400%
2013-14	94	29,564	15,214	4,369	19,583	0%	151%

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				
	2004-05	2005-06	2006-07	2007-08	2008-09
Unemployment Rate (June 30,)					
County	4.1%	3.6%	2.9%	4.3%	8.0%
State	4.7%	4.2%	3.4%	4.8%	8.7%
United States	5.0%	4.6%	4.5%	5.5%	9.5%
Population/Income Statistics					
Income	\$ 120,716,738,000	\$ 134,339,487,000	\$ 139,665,253,000	\$ 145,880,680,000	\$ 146,898,132,000
Population	3,638,481	3,792,675	3,907,492	3,987,942	4,115,811
Per Capita	\$ 33,178	\$ 35,421(1)	\$ 35,743(1)	\$ 36,580(1)	\$ 35,691(1)

	Fiscal Year				
	2009-10	2010-11	2011-12	2012-13	2013-14
Unemployment Rate (June 30,)					
County	9.6%(1)	8.9%(1)	7.5%(1)	7.1%	6.4%
State	10.5%(1)	9.5%(1)	8.4%(1)	8.0%	6.9%
United States	9.5%	9.2%	8.2%	7.6%	6.1%
Population/Income Statistics					
Income	\$ 140,351,646,000(1)	\$ 147,724,392,000	\$ 156,763,179,000(2)	\$ 160,497,824,000(2)	(3)
Population	4,023,132	3,817,117	3,884,705(2)	3,933,712	3,944,859
Per Capita	\$ 34,886(1)	\$ 38,701	\$ 40,354(2)	\$ 40,801(2)	(3)

Source: Workforce Informer Arizona at www.workforce.az.gov for unemployment rate and population. U.S. Department of Commerce Bureau of Economic Analysis for income data.

(1) Data was adjusted in fiscal year 2013.

(2) Data was adjusted in fiscal year 2014.

(3) Income and per capita estimates were not yet available for fiscal year 2014.

Maricopa County Principal Employers

Current Year and Nine Years Ago

Employer	2014			2005		
	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
State of Arizona	49,278	1	2.72%	49,147	1	2.85%
Wal-Mart Stores, Inc.	32,169	2	1.77%	19,510	2	1.13%
Banner Health Systems	25,270	3	1.39%	14,447	4	0.84%
City of Phoenix	14,983	4	0.83%	13,617	5	0.79%
Wells Fargo & Company	14,713	5	0.81%	11,000	8	0.64%
Maricopa County	12,698	6	0.70%	15,218	3	0.88%
Arizona State University	12,222	7	0.67%	10,530	9	0.61%
Intel Corp.	11,900	8	0.66%			
JPMorgan Chase & Co.	11,042	9	0.61%			
Bank of America	11,000	10	0.61%			
Honeywell International Inc.				12,000	6	0.70%
U.S. Postal Services				11,406	7	0.66%
Basha's Family of Stores				9,646	10	0.56%
Total for Principal Employers	<u>195,275</u>		<u>10.77%</u>	<u>166,521</u>		<u>9.66%</u>
Total Employment in Maricopa County As of June 30	1,813,869			1,723,600		

Source: Greater Phoenix Economic Council at www.gpec.org for major employers.
 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 Ten Fiscal Years

Function/Program	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Government										
Board of Supervisors	24	22	24	27	25	25	26	27	27	27
Call Center	33	33	33	33	33	27	27	27	27	27
County Assessor	321	331	358	365	361	322	323	329	324	320
County Manager	13	21	26	20	13	27	30	31	26	18
Elections	54	54	58	58	58	54	54	54	52	52
Facilities Management	301	263	264	271	232	182	184	194	125	136
Finance	42	44	56	56	49	40	41	43	44	35
Workforce Management & Development	51	55	53	17	52	47	44	43	116	46
Enterprise Technology	63	109	109	117	142	119	111	133	165	169
Internal Audit	15	15	20	20	20	17	17	17	19	19
Management and Budget	21	32	35	27	33	32	31	29	31	19
Materials Management	35	35	37	37	37	34	34	34	39	39
Other General Government	140	81	83	177	92	82	82	81	95	89
Recorder	70	80	84	84	85	63	63	63	62	62
Employee Health Initiatives	26	23	24	30	28	24	20	19	28	26
Treasurer	59	59	63	64	47	41	49	52	55	53
Deputy County Manager										13
Assistant County Manager										12
Public Safety										
Adult Probation	1,153	1,193	1,237	1,249	1,246	1,050	1,065	1,072	1,071	1,100
Clerk of Superior Court	710	743	772	776	768	679	680	674	671	675
Constables	30	30	31	31	32	30	35	35	36	36
County Attorney	990	992	1,037	1,033	1,023	977	887	918	945	936
Court System	1,965	2,071	2,206	2,291	2,280	2,167	2,176	2,204	2,248	2,271
Emergency Management	15	15	15	15	14	14	13	14	14	15
Flood Control	227	208	209	196	189	185	190	192	254	252
Juvenile Probation	1,012	966	951	957	902	758	752	733	708	693
Medical Examiner	66	70	73	91	91	76	77	78	86	87
Planning & Development	159	190	214	205	177	102	104	111	113	77
Public Fiduciary	34	36	36	36	35	33	33	41	41	41
Sheriff	3,214	3,558	3,835	3,850	3,810	3,695	3,607	3,588	3,602	3,689
Correctional Health	381	348	368	471	456	404	453	463	474	477
Deputy County Manager										40
Assistant County Manager										4
Highways and Streets										
Transportation	479	477	484	515	513	522	510	490	417	416
Health, Welfare and Sanitation										
Air Quality	N/A	131	164	165	257	205	180	143	141	141
Animal Control	144	149	158	156	167	168	168	169	165	165
Environmental Services	303	197	205	307	271	265	276	284	286	293
Human Services	461	463	471	461	435	342	397	385	380	364
Other Health, Welfare and Sanitation	40	41	50	7	7	9	9	12	10	11
Public Health	557	575	587	556	533	508	577	614	602	613
Solid Waste	12	13	18	23	29	31	31	29	28	23
Assistant County Manager										2
Culture and Recreation										
Library District	147	150	150	161	161	168	172	171	171	165
Parks and Recreation	86	88	90	92	90	85	85	86	84	83
Stadium District	5	5	5	5	5	3	5	5	5	5
Education										
Education Service	32	33	33	40	37	35	47	60	111	134
	13,490	13,999	14,726	15,091	14,835	13,647	13,665	13,747	13,898	13,970

Source: County Management and Budget Department

Maricopa County

Operating Indicators by Function/Program

Last Ten Fiscal Years

Function/Program	Fiscal Year									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
General Government										
County Assessor										
Number of parcels assessed	1,361,695	1,339,473	1,494,585	1,533,026	1,543,998	1,543,998	1,546,229	1,546,690	1,547,609	1,549,513
Elections										
Registered voters	1,573,606	1,475,218	1,529,223	1,588,186	1,834,377	1,820,851	1,919,175	1,868,255	1,915,531	1,973,543
Number voting (1)	1,211,963	899,484	899,484	1,380,571	1,380,571	1,380,571	1,004,125	1,004,125	1,390,836	1,390,836
Public Safety										
Adult Probation										
Probationers (including absconders)										
	28,631	30,631	31,405	30,617	30,666	31,160	31,093	30,660	29,684	28,704
Community service hours	891,897	813,931(2)	680,989	517,816	586,723	407,628	327,894	299,018	290,650	365,718
Collections	\$28,417,533	\$32,078,615	\$31,078,450	\$29,590,772	\$28,690,912	\$26,396,659	\$28,899,021	\$28,442,000	\$27,415,557	\$27,337,265
County Attorney										
Adult felony filings	34,480	39,654	38,694	N/A (3)	31,902	33,889				
Juvenile filings	9,557	13,752	14,401	N/A (3)	21,488	9,751				
Flood Control District										
Linear miles of watercourses delineated										
	N/A (3)	260	282	342	204	60	22	10	0	0
Presentation, consultation requests completed										
	26	39	30	965	160	121	153	209	673	697
Square miles of watershed studies completed										
	1,238	1,994	503	631	411	619	324	1,221	59	105
Drainage complaint investigations conducted <30 days										
	N/A (3)	149	140	141	319	155	73	57	128	142
Justice Courts										
Annual new filings	375,944	379,496(2)	412,558	435,744	725,654(5)	827,383	835,882	353,588	335,860	262,024
Total non-jury trials commenced										
	34,615	17,630	4,079	5,467	3,626	2,511	2,713	2,918	2,975	3,480
Total jury trials commenced										
	49	218(2)	495	754	120	110	108	60	83	606
Juvenile Probation										
Population under 18 yrs old	914,182	932,466	951,049	1,110,894	1,133,112	1,155,774	1,007,861	1,026,014	1,028,018	1,048,579
Juveniles brought to detention	9,782	10,029	10,491	10,444	10,327	9,707	8,639	8,263(6)	7,227	6,698
Average detention length (days)	19	19	17	14	13	13	14	13(6)	15	14
Superior Court										
Annual Case Filings	154,996(4)	157,956(4)	162,856	177,892	190,330	192,303	222,137	203,670	202,545	204,578
Public Health										
Certified copies of birth or death certificates										
	286,124	311,980	324,777	354,316	374,678	365,671	292,162	270,648	270,266	257,152
Number of immunizations										
	222,100	308,493	235,573	279,778	275,724	229,251	157,894	138,596	132,330	127,417
Cases of communicable diseases investigated										
	3,121	2,867	3,031	8,795	9,671	11,728	10,853	10,501(6)	10,179	11,512
Culture and Recreation										
Library District										
Number of items circulated	3,716,554	4,271,158	4,531,500	5,911,180	7,179,520	7,481,836	7,507,016	7,792,398	8,079,755	8,264,133
Number of library cards issued	58,118	57,732	52,652	64,648	62,973	57,757	48,410	46,374	40,521	43,020
Number of print, media and electronic items	887,682	986,390	736,061	826,458	828,188	790,723	719,534	639,131	660,044	671,036
Education										
Superintendent of Schools										
School districts in Maricopa County										
	57	58	58	58	58	58	58	58	58	58
Home Schooled students	11,592	8,249	9,517	9,790	9,737	10,017	9,874	9,804	10,930	11,595
Private School students	25,793	27,585	27,606	29,283	19,213	20,215	18,098	16,958	19,579	18,395

(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 was adjusted during fiscal year 2005.

(5) Significant increase due to photo enforcement.

(6) Data was adjusted during fiscal year 2013.

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									
	2004-05	2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12	2012-13	2013-14
<u>General Government</u>										
Facilities Management										
Number of buildings owned by Facilities(1)	353	353	26	26	27	34	25	25	28	27
Number of buildings maintained by Facilities	177	177	177	175	167	160	178	194	196	198
<u>Public Safety</u>										
Flood Control District										
Operating alert stations	297	310	318	324	333	338	339	347	350	354
Justice Courts	23	23	23	23	25	25	25	25	26	26
Juvenile Courts	2	2	2	2	2	2	2	2	2	2
Sheriff										
Inmate beds available (incl. portable)	10,062	10,062	9,562	9,562	11,509	11,509	11,509	11,509	11,149	11,149
Number of jail facilities	6	6	6	6	6	6	6	6	6	6
<u>Highways and Streets</u>										
Transportation										
Miles of Road	5,555	5,557	5,205	5,420	5,232	5,284	5,267	5,244	5,383	5,386
Miles of road with paved surfaces	4,503	4,514	4,255	4,491	4,334	4,397	4,448	4,429	4,570	4,573
Number of major bridges	28	27	27	23	22	22	21	20	20	20
Number of total bridges	299	290	293	286	276	278	278	273	279	279
<u>Health, Welfare and Sanitation</u>										
Animal Care and Control										
Number of animal shelters	3	3	3	2	2	2	2	2	2	2
Public Health										
Number of public health facilities	2	2	2	2	2	2	2	2	2	20
Number of WIC facilities	2	2	2	2	2	2	2	2	2	15
Solid Waste Management										
Number of transfer stations	6	6	6	6	6	6	6	6	6	6
<u>Culture and Recreation</u>										
Library District										
Number of facilities owned	2	3	2	2	2	2	3	3	3	3
Facilities operated	10	10	13	13	15	14	14	14	14	14
Bookmobiles	2	1	1	1	0	0	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	119,261	118,754	119,185	119,257	119,257	119,257	119,257	119,257	119,257	119,257
Conservation areas	1	1	1	1	1	1	1	1	2	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.



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