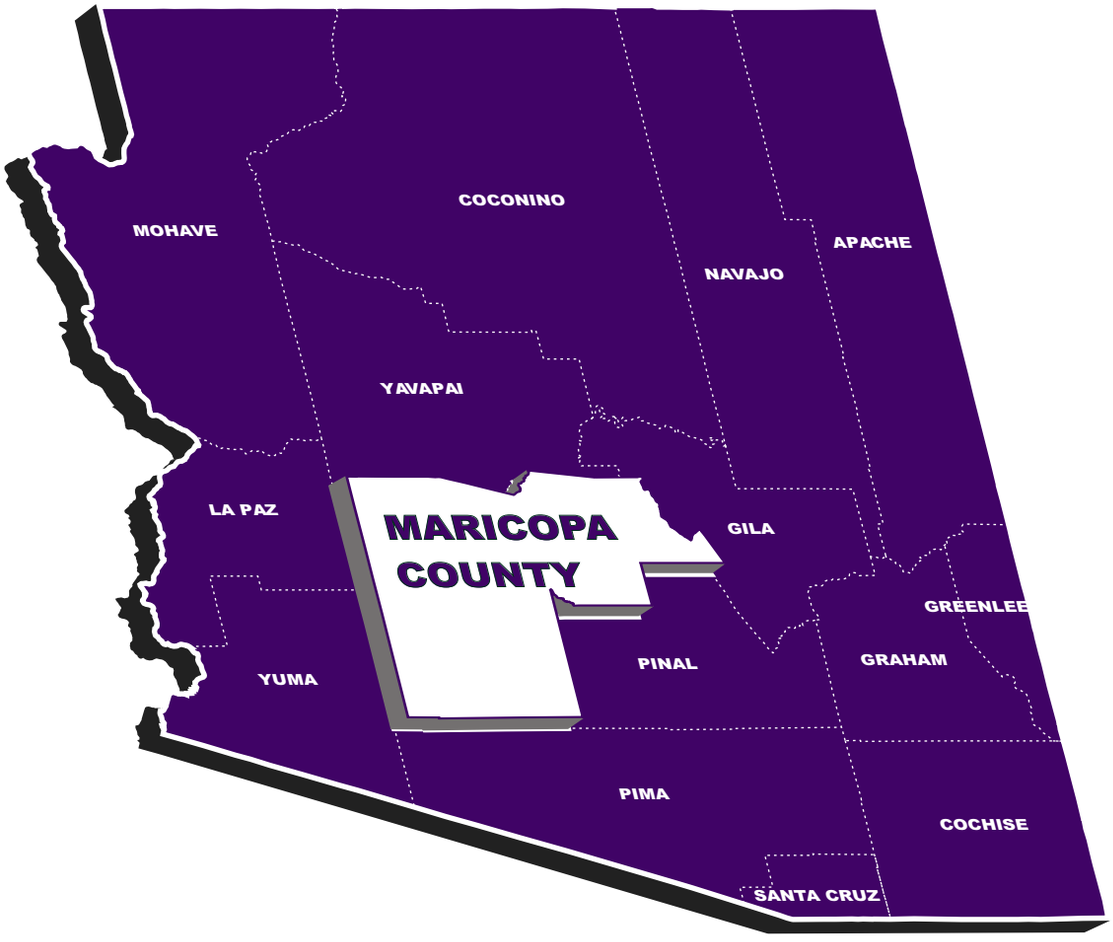
Comprehensive Annual Financial Report

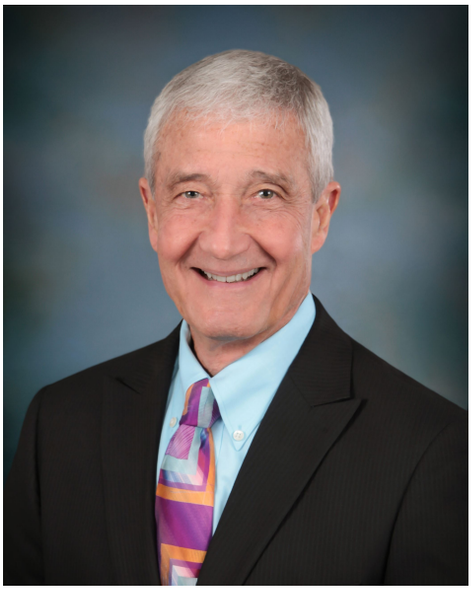
Fiscal Year Ended June 30, 2020



Maricopa County, Arizona

www.maricopa.gov

Board of Supervisors



Jack Sellers
District 1

Steve Chucri
District 2

Bill Gates
District 3

Clint L. Hickman
District 4

Steve Gallardo
District 5

Comprehensive Annual Financial Report

Maricopa County
Phoenix, Arizona

For the Fiscal Year
July 1, 2019 to June 30, 2020

Prepared By

Department of Finance
Cynthia A. Goelz – Chief Financial Officer

MARICOPA
1871
ARIZONA
COUNTY

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Maricopa County Officials

BOARD OF SUPERVISORS

Jack Sellers, District 1
Steve Chucri, District 2
Bill Gates, District 3
Clint L. Hickman, District 4
Steve Gallardo, District 5

♦♦♦

COUNTY MANAGER

Joy Rich

♦♦♦

ASSISTANT COUNTY MANAGER

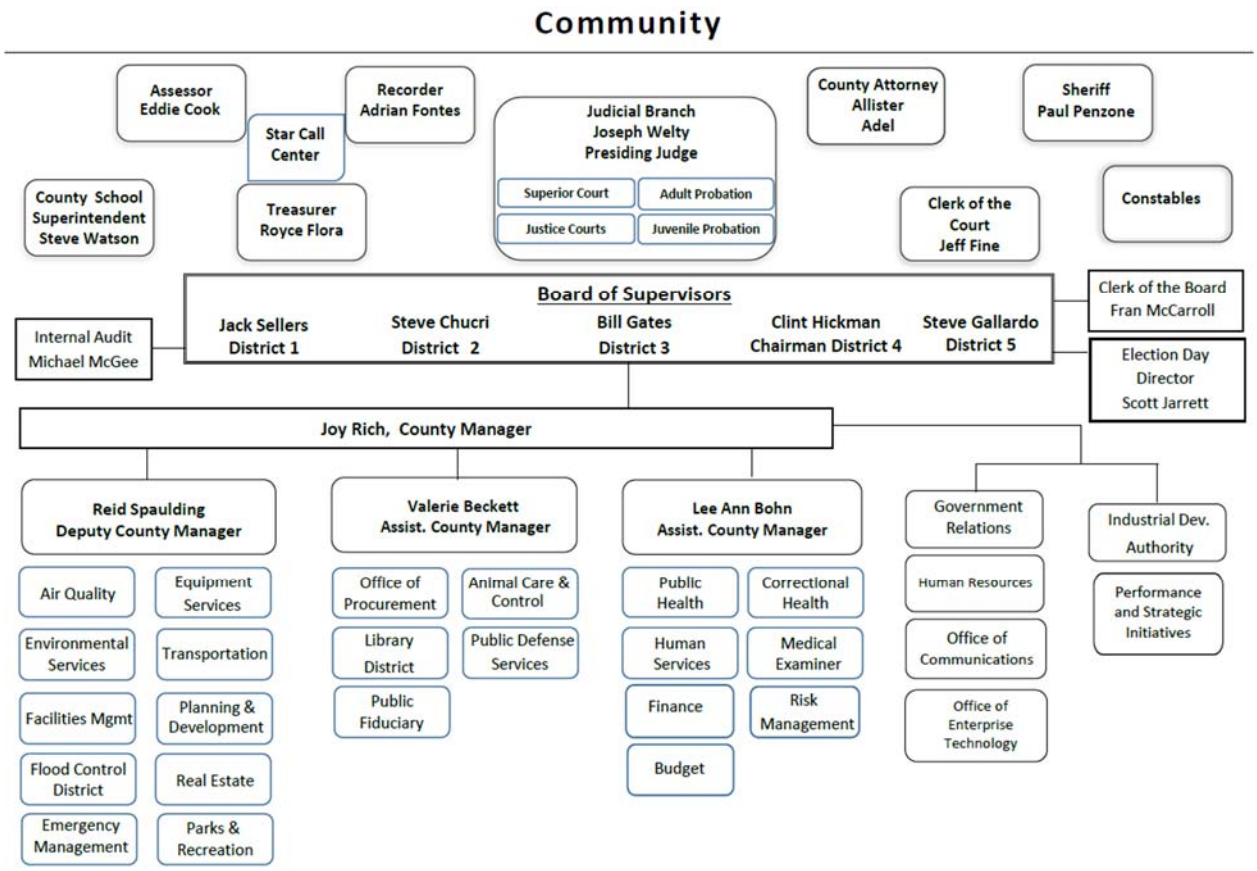
Lee Ann Bohn

♦♦♦

CHIEF FINANCIAL OFFICER

Cynthia A. Goelz

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 18, 2020

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, 2020.

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, 2020, 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 unmodified opinion on the Maricopa County financial statements for the fiscal year ended June 30, 2020. The auditors concluded that the financial statements were considered fairly presented in conformity with GAAP. The independent auditors' 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 auditors' 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 the Arizona Office of Economic Opportunity, at July 1, 2019, Maricopa County contained 60.8 percent of the State's total population (https://www.azcommerce.com/oeo). The County occupies 9,224 square miles making it the 15th 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, Budget Office, 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 Office, Public Defender, Emergency Management, Correctional Health, Planning and Development, Constables, Justice Courts, and Public Fiduciary
- *Public Health and Welfare Services:* Public Health, Air Quality, Human Services, Employee Benefits and Health, Animal Care and Control, Environmental Services, Medical Examiner, and Waste Resources and Recycling
- *Public Works:* Flood Control District and Transportation Department

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: https://www.maricopa.gov/3668/Budget-Documents.

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 Banner Health, Wal-Mart Stores, Fry's Food Stores, Wells Fargo, Amazon, and various local governments (Phoenix Business Journal).

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-round 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 the Major League Baseball (MLB), and the Arizona Coyotes of the National Hockey League (NHL). Maricopa County also hosts several major league baseball teams for the annual Cactus League spring training. 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.

Although there is still uncertainty surrounding the COVID-19 pandemic and the economic impacts associated with it, Arizona is on pace to recover to pre-pandemic levels of economic activity in 2021 and the long-run outlook for the state is strong. Once the pandemic is over, Arizona will once again consistently generate robust job, outlook, and population gains (www.azeconomy.org). Maricopa County's unemployment rate is 6.3 percent as of September 2020, which remains below the State of Arizona and United States unemployment rates of 6.8 percent and 7.7 percent, respectively (https://fred.stlouisfed.org).

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 five-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 102 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, 2019. 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,

Joy Rich
County Manager

Cynthia A. Goelz
Chief Financial Officer

Maricopa County
Citizens Audit Advisory Committee

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

Ryan Wimmer, MPA
Barbara Coppage, CIA
Ramon Ramirez, CIA
Sharron E. Walker, CPA, CFE

June 30, 2020

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 2019-2020)

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,

Ramon Ramirez, 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, 2019

Christopher P. Morrill

Executive Director/CEO

FINANCIAL SECTION

Independent Auditors' Report

Management's Discussion and Analysis

Basic Financial Statements

Basic Financial Statements – Notes

Required Supplementary Information

- **Budgetary Comparison Schedules - General Fund and Major Special Revenue Funds**
- **Notes to Budgetary Comparison Schedules**
- **Schedule of the County's Proportionate Share of Net Pension Liability -Cost-Sharing Pension Plans**
- **Schedule of Changes in the County's Net Pension Liability and Related Ratios - Agent Pension Plans**
- **Schedule of County Pension Contributions**
- **Notes to Pension Plan Schedules**
- **Modified Approach for Infrastructure Assets**

Combining and Individual Fund Statements and Schedules

- **Nonmajor Governmental Funds**
- **Internal Service Funds**
- **Fiduciary Funds**

LINDSEY A. PERRY
AUDITOR GENERAL

ARIZONA
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, discretely presented component unit, each major fund, and aggregate remaining fund information of Maricopa County as of and for the year ended June 30, 2020, 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 4 departments and the discretely presented component unit, 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
Government-wide statements				
Governmental activities:				
Stadium District	3.50%	0.01%	0.22%	0.49%
Risk Management	0.17%	2.57%	0.89%	1.56%
Employee Benefits Trust	0.87%	0.82%	7.00%	7.83%
Business-type activities:				
Housing Authority	100%	100%	100%	100%
Discretely presented component unit:				
Industrial Development Authority	100%	100%	100%	100%
Fund statements				
Enterprise fund:				
Housing Authority	100%	100%	100%	100%

Opinion unit/department	Assets and deferred outflows	Liabilities and deferred inflows	Revenues	Expenses/ expenditures
Aggregate remaining fund information:				
Stadium District	0.16%	0.09%	0.05%	0.05%
Risk Management	0.22%	18.30%	0.20%	0.33%
Employee Benefits Trust	1.10%	5.85%	1.60%	1.68%

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 those departments and component unit, are based solely on the other auditors' reports. 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, discretely presented component unit, each major fund, and aggregate remaining fund information of the County as of June 30, 2020, 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.

Other matters

Required supplementary information

U.S. generally accepted accounting principles require that the management's discussion and analysis on pages 5 through 15, budgetary comparison schedules on pages 91 through 97, schedule of the County's proportionate share of the net pension liability—cost-sharing plans on page 98, schedule of changes in the County's net pension liability and related ratios—agent plans on pages 99 through 100, schedule of County pension contributions on page 101, notes to pension plan schedules on pages 102 through 103, and the modified approach for infrastructure assets on page 104 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.

Supplementary and 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 management's responsibility 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 comply with the authorized transportation purposes, insofar as they relate to accounting matters, for Highway User Revenue Fund monies it received pursuant to Arizona Revised Statutes Title 28, Chapter 18, Article 2, and any other dedicated State transportation revenues it received. 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 authorized transportation purposes referred to above, 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 solely 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 the effectiveness of the County's 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.

Lindsey A. Perry, CPA, CFE
Auditor General

December 18, 2020

MARICOPA
1871
ARIZONA
COUNTY

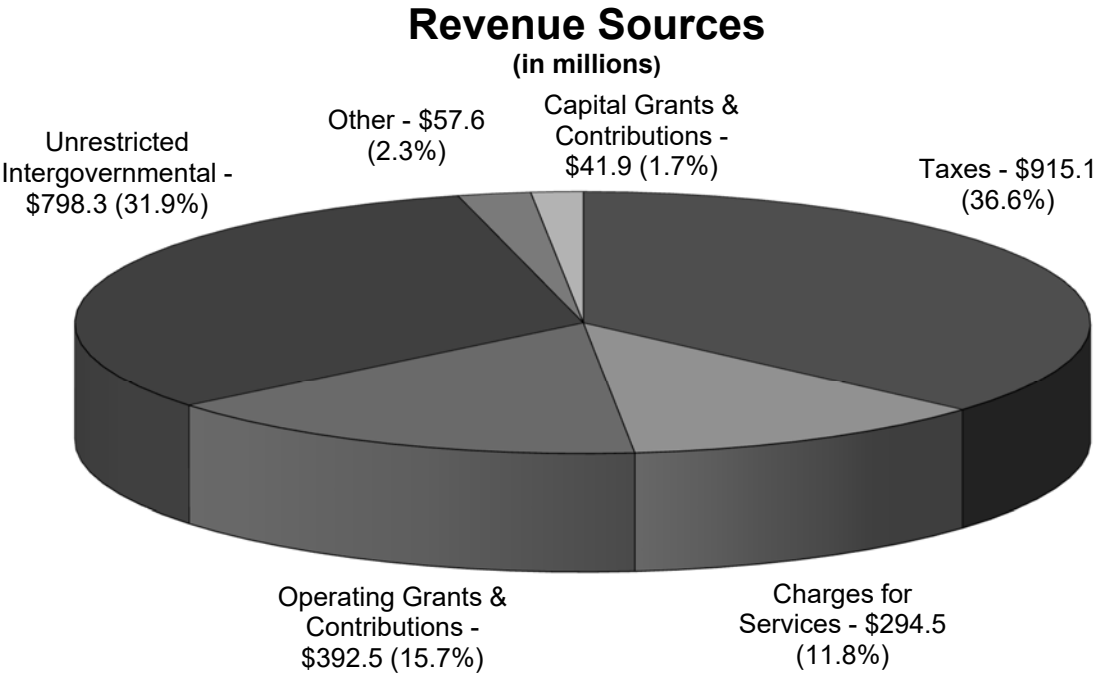
Management's Discussion and Analysis

This discussion and analysis is intended to be an easily readable analysis of Maricopa County's (County) financial activities based on currently known facts, decisions or conditions. This analysis focuses on current year activities and should be read in conjunction with the Transmittal Letter that begins on page 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 and deferred inflows of resources at the close of the fiscal year by $3,763.3 million (net position), an increase of 7.8 percent from the prior year restated amount. Of this amount, $3,888.0 million is invested in capital assets, $594.6 million is subject to external restrictions, and ($719.3) million is unrestricted.

  The County's total net position as reported in the Statement of Activities increased by $273.2 million from the prior year restated amount. The County's primary sources of revenue are from taxes, intergovernmental, grants and contributions, and charges for services.



- The County's governmental funds reported combined fund balances of $1,614.8 million, an increase in fund balance of $281.4 million from the prior fiscal year's balance. Approximately 99.4 percent of the combined fund balances, or $1,605.7 million, is spendable and available to meet the County's current and future needs.

- Spendable fund balance for the General Fund increased by 26.3 percent to $300.0 million; approximately 27.0 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 for 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.

- The County's enterprise fund, the Housing Authority Fund, reported net position of $84.9 million, of which $79.8 million is invested in capital assets, $5.7 million is restricted, and ($0.6) 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 114.

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.

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 Special Assessment Districts, Maricopa County Stadium District, and the Maricopa County Street Lighting Districts are reported as blended component units. The Industrial Development Authority of Maricopa County is reported as a discretely presented component unit.

The Government-wide financial statements can be found on pages 21-23 of this report.

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

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

Because the focus of governmental funds is narrower than that of the government-wide financial statements, it is useful to compare the information presented for *governmental funds* with similar information presented for *governmental activities* in the government-wide financial statements. By doing so, readers may better understand the long-term impact of the government's near-term financing decisions. Both the governmental funds Balance Sheet and the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances provide a reconciliation to facilitate this comparison between *governmental funds* and *governmental activities.*

The County reports six major governmental funds. Information is presented separately in the governmental funds Balance Sheet and in the governmental funds Statement of Revenues, Expenditures, and Changes in Fund Balances for the General Fund, Coronavirus Relief Fund, Detention Operations Fund, County Improvement Debt Fund, County Improvement Fund, and General Fund County Improvements Fund.

Data from the other governmental funds (nonmajor) are combined into a single, aggregated presentation. Individual fund data for each of these nonmajor governmental funds is provided in the form of *combining statements,* which begin on page 114 of this report.

The governmental funds financial statements can be found on pages 24-28 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, technology infrastructure, 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 provide 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 252 of this report.

  The proprietary funds financial statements can be found on pages 30-32 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 34-35 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 39-87 of this report.

Required Supplementary Information is presented concerning the County's General Fund, Coronavirus Relief Fund, and Detention Operations Fund. A budgetary comparison schedule has been provided for these funds to demonstrate compliance with budget and additional information is provided in the Note to Budgetary Comparison Schedules. In addition, the following schedules related to the County's pension plans are presented: Schedule of the County's Proportionate Share of Net Pension Liability – Cost-Sharing Pension Plans, Schedule of Changes in the County's Net Pension Liability and Related Ratios – Agent Plans, Schedule of County Pension Contributions, and Notes to the Pension Plan Schedules. Also

presented is the Modified Approach for Infrastructure Assets. Required supplementary information can be found on pages 91-104 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, 2020, as compared to the prior year.

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

	Governmental Activities		Business-type Activities		Total		
	2020	2019 (as restated)*	2020	2019	2020	2019 (as restated)*	% Chg P/Y
Current and other assets	$ 2,263.0	$ 1,615.4	$ 15.9	$ 14.1	$ 2,278.9	$ 1,629.5	39.9%
Capital assets	3,919.9	3,864.0	110.0	96.9	4,029.9	3,960.9	1.7
Total assets	6,182.9	5,479.4	125.9	111.0	6,308.8	5,590.4	12.9
Deferred outflows	382.9	283.4	0.3	0.4	383.2	283.8	35.0
Current liabilities	550.1	235.9	2.9	3.3	553.0	239.2	131.3
Long-term liabilities	2,243.1	1,865.4	38.1	33.1	2,281.2	1,898.5	20.2
Total liabilities	2,793.2	2,101.3	41.0	36.4	2,834.2	2,137.7	32.6
Deferred inflows	94.2	245.8	0.3	0.6	94.5	246.4	(61.6)
Net position							
Net investment in capital assets	3,808.2	3,773.4	79.8	69.9	3,888.0	3,843.3	1.2
Restricted	588.9	529.4	5.7	6.5	594.6	535.9	11.0
Unrestricted	(718.7)	(887.1)	(0.6)	(2.0)	(719.3)	(889.1)	19.1
Total net position	$ 3,678.4	$ 3,415.7	$ 84.9	$ 74.4	$ 3,763.3	$ 3,490.1	7.8

* On July 1, 2019, Maricopa County restated governmental activities capital asset balances for corrections of prior periods. These corrections were a result of construction in progress related to infrastructure that should have been placed in service in a prior fiscal year. See Note 4 – Beginning Balance Restatement for additional information.

By far, the largest portion - $3.8 billion - 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 which is still outstanding. Net position invested in capital assets increased by $44.7 million due to an increase in net capital assets of $69.0 million and a decrease in capital asset related debt of $24.3 million. The increase in capital assets is attributed to an increase in depreciable capital assets (net of accumulated depreciation) of $243.7 million offset by a decrease in non-depreciable capital assets of $174.7 million. See page 13 for additional detail on capital asset changes.

The County uses capital assets to provide services to its citizens; consequently, these assets are not available for future spending. Although the County's investment in its capital assets is reported net of related debt, it should be noted that the resources needed to repay this debt must be provided from other sources, since the capital assets themselves cannot be used to liquidate these liabilities.

The second component of the County's total net position, $594.6 million, represents resources that are subject to external restrictions on how they may be used. This component increased by $58.7 million from the prior year. This increase in restricted net position is primarily attributed to public safety and relates to the Detention Operations Fund as restricted net position in the Fund increased by $55.1 million from the prior year. This can be attributed to revenues exceeding expenses for the fiscal year.

The final component consists of an unrestricted deficit of $719.3 million, which decreased from fiscal year 2019 by $169.8 million. The decrease in the deficit translates to an increase in net position and is primarily the result of revenues exceeding expenses in the General Fund and various capital project funds. Specifically, the General Fund's unassigned fund balance increased by $107.8 million from the prior fiscal year. In addition, fund balance committed to capital projects increased by $82.4 million from the prior fiscal year.

Changes in Net Position

As discussed previously, the County's total net position of $3.8 billion increased by $273.2 million as reported in the Statement of Activities. The following table reflects the condensed Statement of Activities of the County for the fiscal year 2020 compared to the prior year and indicates the changes in net position for governmental and business-type activities:

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

	Governmental Activities		Business-type Activities		Total		
	2020	2019 (as restated)*	2020	2019	2020	2019 (as restated)*	% Chg P/Y
Revenues:							
Program revenues:							
Charges for services	$ 288.0	$ 271.7	$ 6.5	$ 6.1	$ 294.5	$ 277.8	6.0%
Operating grants and contributions	374.7	277.3	17.8	20.9	392.5	298.2	31.6
Capital grants and contributions	29.5	31.5	12.4	3.9	41.9	35.4	18.4
General revenues:							
Taxes	915.1	867.1			915.1	867.1	5.5
Unrestricted intergovernmental	798.3	763.6			798.3	763.6	4.5
Other	55.7	61.4	1.9	0.4	57.6	61.8	(6.8)
Total Revenues	2,461.3	2,272.6	38.6	31.3	2,499.9	2,303.9	8.5
Expenses:							
General government	224.1	181.8			224.1	181.8	23.3
Public safety	1,053.2	985.7			1,053.2	985.7	6.8
Highways and streets	186.7	96.5			186.7	96.5	93.5
Health, welfare and sanitation	651.9	524.4			651.9	524.4	24.3
Other**	82.7	81.8			82.7	81.8	1.1
Housing Authority			28.1	29.8	28.1	29.8	(5.7)
Total Expenses	2,198.6	1,870.2	28.1	29.8	2,226.7	1,900.0	17.2
Change in net position	262.7	402.4	10.5	1.5	273.2	403.9	(32.4)
Net position – beginning, as restated*	3,415.7	3,013.3	74.4	72.9	3,490.1	3,086.2	13.1
Net position – ending	$3,678.4	$3,415.7	$84.9	$74.4	$3,763.3	$3,490.1	7.8

* On July 1, 2019, Maricopa County restated governmental activities capital asset balances for corrections of prior periods. These corrections were a result of construction in progress related to infrastructure that should have been placed in service in a prior fiscal year. See Note 4 – Beginning Balance Restatement 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 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 expense line items. Capital outlay expenditures exceeded depreciation expense in the current period by $82.6 million.

In the government-wide Statement of Activities, the significant revenues reported included taxes, unrestricted intergovernmental, operating grants and contributions, and charges for services, which represent 36.6, 31.9, 15.7, and 11.8 percent, respectively, of total revenues for fiscal year 2020. Tax revenues in total increased $48.0 million primarily as a result of increases in property taxes of $45.1 million and jail excise tax of $9.8 million, offset by a decrease in special assessment taxes of $5.8 million. The increase in property taxes can be attributed to an increase in assessed values. Intergovernmental revenue, which consists of state shared sales tax, vehicle license taxes and unrestricted grants, increased $34.7 million from the prior fiscal year. This increase is attributable to increases in the state shared sales tax and vehicle license taxes of $33.1 and $1.2 million, respectively. The increases in jail excise tax, state shared sales tax, and vehicle license tax revenues are a result of a strong economy through the first three quarters of the fiscal year, followed by the economic impact of the COVID-19 pandemic occurring in the final quarter. Capital grants and contributions increased by $6.5 million from the prior year as capital contributions attributed to the Housing Authority Fund increased by $8.0 million. Operating grants and contributions increased by $94.3 million from the prior fiscal year. This increase is primarily due to grant revenues earned in the Coronavirus Relief Fund of $95.4 million. Other revenues decreased by $4.2 million, primarily from decreases in miscellaneous revenues of $5.5 million, offset by increases in gains on assets sold of $1.2 million.

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 by $326.7 million or 17.2 percent from the prior fiscal year, which is primarily a result of expenses for governmental activities increasing by $328.4 million. The largest increase was for pension expense, which increased by $160.5 million from the prior fiscal year. In addition, expenditures occurring in the Coronavirus Relief Fund were $98.9 million. The remaining difference is largely due to expenditures in capital projects funds that did not result in a capitalized asset.

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, 2020, the governmental funds reported combined fund balances of $1,614.8 million, which was an increase in fund balance of $281.4 million from the prior fiscal year. Approximately 99.4 percent of the combined fund balances, or $1,605.7 million, is available to meet the County's current and future needs (spendable fund balance). The remaining fund balance is reserved for inventories.

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 $300.0 million, while total fund balance was $303.6 million. This represents an increase in the spendable fund balance from the prior year of $62.5 million, or 26.3 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 27.0 percent of the total fiscal year 2020 General Fund expenditures, while total fund balance represents 27.3 percent of that same amount. These ratios indicate a strong fund balance position in comparison to expenditures. In addition, Maricopa County operates on a structurally balanced budget as fiscal year 2021 operating expenditures are expected to be fully funded by fiscal year 2021 revenues.

During fiscal year 2020, the General Fund experienced an increase in fund balance of $63.2 million, an increase of $42.8 million from the prior fiscal year change in fund balance of $20.4 million. Revenues increased by $80.7 million from the prior fiscal year as a result of increases in state shared sales tax, property tax, and recorded documents services revenue of $33.1, $33.0, and $19.0 million, respectively, with decreases in other intergovernmental revenue of $6.7 million. Transfers out increased by $50.6 million and expenditures increased by $8.1 million. The increase in transfers out is primarily a result of increases in transfers to Technology Capital Improvement Fund, Detention Operations Fund, and General Fund County Improvements Fund of $40.8, $3.8, and $3.8 million, respectively. The increase in expenditures is primarily attributable to increases in technology services, supplies, and capital outlay of $21.8, $10.3, and $1.5 million, respectively, offset by decreases in expenditures in repairs and maintenance, legal services, salaries and benefits, and rent of $14.8, $7.2, $2.0, and $1.0 million, respectively.

Coronavirus Relief Fund

The Coronavirus Relief Fund is a special revenue fund that was established during the current fiscal year and accounts for CARES Act (Coronavirus Aid, Relief, and Economic Security Act) funding authorized under section 601(a) of the Social Security Act, as added by section 5001 of the CARES Act, for the necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). At the end of the current fiscal year, spendable fund balance of the Coronavirus Relief Fund was $5.5 million. In addition, the unearned revenue amount of $300.6 million represents the remaining CARES Act funding required to be expended by December 30, 2020.

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 for the construction of the jail and detention facilities. At the end of the current fiscal year, total fund balance of the Detention Operations Fund was $94.1 million, of which 98.4 percent is restricted and considered spendable. This was an increase in total fund balance of $55.4 million, or 58.8 percent from the prior fiscal year. Although the fund had more expenditures than revenues by $132.3 million, positive net transfers of $185.6 million offset the net loss in the fund. Operating transfers consisted primarily of the transfer in for MOE from the General Fund of $190.5 million and a transfer out to the Detention Capital Projects Fund of $8.2 million. The amounts transferred out of the Detention Operations Fund for any given year are 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 Certificates of Participation, Refunding Series 2016; Certificates of Participation, Series 2018A; Certificates of Participation, Series 2020; and other long-term obligations. At the end of the current fiscal year, spendable fund balance of the County Improvement Debt Fund was $5.8 million. This represents an increase of $537.1 thousand from the prior fiscal year and is attributed to the continued payment of debt service obligations. The primary activity in this fund is debt service payments.

County Improvement Fund
The County Improvement Fund is a capital projects fund that was established in fiscal year 2015 and accounts for capital projects funded through the issuance of long-term debt obligations and transfers from other County funds. At the end of the current fiscal year, fund balance of the County Improvement Fund was $179.2 million, an increase of $108.7 million from prior year. The increase was primarily the result of the Certificates of Participation, Series 2020, debt issuance of $133.4 million.

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 primarily consist of justice and administrative projects. At the end of the current fiscal year, fund balance of the General Fund County Improvements Fund was $477.8 million, all of which is committed and considered spendable. The fund balance in this fund increased $57.3 million from the prior fiscal year as a result of positive net transfers of $69.3 million, which were offset by capital outlay expenditures of $12.1 million. Fiscal year 2020 transfers primarily consisted of transfers in from the General Fund of $141.3 million, which were offset by transfers out to the General Fund and the County Improvement Debt Fund of $16.9 and $55.1 million, respectively.

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) of $62.6 million. The savings were a result of the Non-Departmental Department spending less contingency funds 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, 2020, was $4.0 billion (net of accumulated depreciation). Capital assets include land, buildings and improvements, infrastructure, machinery and equipment, and construction in progress. The County reports infrastructure assets, which consist of the Flood Control District and Transportation Department infrastructure, in the government-wide financial statements in accordance with GASB Statement No. 34. Additional information regarding infrastructure assets can be found in the Notes to the Financial Statements (Note 1 – Summary of Significant Accounting Policies and Note 11 – Capital Assets).

The Flood Control District infrastructure assets consist of drainage systems, dams, flood channels and canals. Flood Control infrastructure is reported using the depreciation approach and the County uses the straight-line method of depreciation on these assets. At June 30, 2020, Flood Control District infrastructure-related assets consisted of land, infrastructure (net of accumulated depreciation) and construction in progress of $239.2, $295.7, and $173.2 million, respectively.

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 2020, the condition level of both systems was within the established condition level. Actual maintenance/preservation costs varied by ($3.2) million and ($2.6) million from the estimated costs for the roadway and bridge system, respectively. Roadway and Bridge System maintenance is predicated by the Federal clearance process. See Required Supplementary Information on page 104 for additional information. At June 30, 2020, Transportation Department infrastructure-related assets consisted of land, infrastructure and construction in progress of $434.0, $817.3, and $94.6 million, respectively.

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

	Governmental Activities		Business-type Activities		Total		
	2020	2019 (as restated)*	2020	2019	2020	2019 (as restated)*	% Chg P/Y
Land	$802.4	$797.9	$8.8	$5.6	$811.2	$803.5	1.0
Infrastructure	817.3	784.9			817.3	784.9	4.1
Buildings and improvements (net of accumulated depreciation)	1,505.4	1,287.4	95.5	84.2	1,600.9	1,371.6	16.7
Machinery and equipment (net of accumulated depreciation)	102.7	81.5	3.8	3.2	106.5	84.7	25.7
Intangibles (net of accumulated depreciation)			0.1		0.1		100.0
Construction in progress	396.3	609.0	1.8	3.9	398.1	612.9	(35.0)
Infrastructure (net of accumulated depreciation)	295.7	303.3			295.7	303.3	(2.5)
Totals	$3,919.8	$3,864.0	$110.0	$96.9	$4,029.8	$3,960.9	1.7

* On July 1, 2019, Maricopa County restated governmental activities capital asset balances for corrections of prior periods. These corrections were a result of construction in progress related to infrastructure that should have been placed in service in a prior fiscal year. See Note 4 – Beginning Balance Restatement for additional information.

Capital assets, net of accumulated depreciation, increased by $68.9 million, or 1.7 percent, from the prior year. The most significant impacts on this increase in the fiscal year ended June 30, 2020, were increases in buildings and improvements (net of accumulated depreciation), non-depreciable infrastructure, and machinery and equipment (net of accumulated depreciation) of $229.3, $32.4, and $21.8 million, respectively. These increases were offset by a decrease in construction in progress of $214.8 million.

Long-Term Liabilities

Maricopa County has the following bond ratings:

Debt Instrument & Rating Agency	Rating	Date Awarded
General Obligation Bonds (implied or issuer credit rating)		
Standard & Poor's	AAA	January 2020
Fitch Ratings	AAA	January 2020
Moody's Investor Services	Aaa	January 2020
Certificates of Participation		
Standard & Poor's	AA+	January 2020
Fitch Ratings	AA+	January 2020
Moody's Investor Services	Aa1	January 2020

At June 30, 2020, the County had total long-term liabilities (noncurrent liabilities due within one year and more than one year) outstanding of $2,281.2 million, which represents a $382.7 million increase from the prior year balance of $1,898.5 million. The majority of the $382.7 million increase is attributable to governmental activities and is comprised of a net increase in net pension and other postemployment benefits liability of $236.6 million and increases in certificates of participation and capital leases of $133.1 million. The increase in certificates of participation is primarily attributed to the $133.4 million of Certificates of Participation, Series 2020, issued during the year to pay for various capital projects. The two largest projects are the Administration Building Renovation and the Southeast Regional Justice Center at Mesa. At June 30, 2020, the largest components of long-term liabilities consisted of net pension and other postemployment benefits liability of $1,877.3 million, certificates of participation of $236.1 million, and reported claims and incurred but not reported claims of $86.2 million.

Certificates of participation 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, 2020, the fund balance in the County Improvement Debt Fund to pay future liabilities was $5.8 million.

Reported and incurred but not reported claims applicable to governmental activities of $86.2 million are reported in the Risk Management and Employee Benefits Trust funds (internal service funds). This is an increase of $6.8 million from the prior year. 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 13 – Long-Term Liabilities and Note 17 – Risk Management).

Net pension and other postemployment benefits (OPEB) liabilities applicable to governmental activities of $1.9 billion represent the difference between: 1) the total amount due to retirees for their future benefit obligations from employee services, less 2) the actual amount of assets on hand to make those payments. Therefore, unfunded pension and OPEB liabilities indicate that future benefit obligations to retirees are greater than the assets on hand to make those payments. These amounts are determined annually based on actuarial assumptions.

Economic Factors and Next Year's Budget and Rates

- Although there is still uncertainty surrounding the COVID-19 pandemic and the economic impacts associated with it, Arizona is on pace to recover to pre-pandemic levels of economic activity in 2021 and the long-run outlook for the state is strong. Once the pandemic is over, Arizona will once again consistently generate robust job, outlook, and population gains (www.azeconomy.org).
- The unemployment rate in Maricopa County is 6.3 percent as of September 2020, which remains below the State of Arizona and United States unemployment rates of 6.8 percent and 7.7 percent, respectively (https://fred.stlouisfed.org).
- The Arizona Office of Economic Opportunity reports that Maricopa County's population increased by 1.7 percent from fiscal year 2018 to 2019. Maricopa County's population increased 14.2 percent from 2010 to 2019, which is higher than the United States' overall population increase of 6.3 percent for the same time period (https://www.azcommerce.com/oeo and https://census.gov).

As part of the annual budget planning process, the County's Budget Office 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. The forecast was instrumental in the determination of the fiscal year 2021 budget and tax rate, which took into account several significant trends:

- Property tax revenues are the product of two factors, the assessed valuation of all properties in the County and the property tax rate. For fiscal year 2021, the adopted tax rate remained flat at $1.4009.

- The fiscal year 2021 tax levy increased by $35.2 million from fiscal year 2020, as a result of increased assessed property valuations. Yearly assessed property valuation growth rates are anticipated to increase by approximately 5.0 percent from fiscal year 2022 through 2025.

- Fiscal year 2021 annual collections of State Shared Sales Tax and County Jail Excise Tax revenues are expected to increase by 3.9 percent and 3.7 percent, respectively, from the prior year. However, annual collections for Vehicle License Tax revenues and Highway User Revenues are expected to decrease 0.6 percent and 7.8 percent, respectively, from the prior year. Although some revenues are expected to decrease in fiscal year 2021, yearly growth rates are expected to increase and fluctuate from 1.7 percent to 7.0 percent from fiscal year 2022 through 2025.

In accordance with A.R.S., the 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.

MARICOPA
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COUNTY

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 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

Coronavirus Relief Fund – accounts for CARES Act (Coronavirus Aid, Relief, and Economic Security Act) funding authorized under section 601(a) of the Social Security Act, as added by section 5001 of the CARES Act, for the necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

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 Fund

County Improvement Debt Fund – accounts for the debt service for the Certificates of Participation, Refunding Series 2016, Certificates of Participation, Series 2018A, Certificates of Participation, Series 2020, and other long-term obligations. This fund's main revenue source is from transfers for the repayment of debt.

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

Capital Projects Funds

County Improvement Fund – accounts for capital projects funded through the issuance of Certificates of Participation, Series 2018A, Certificates of Participation, Series 2020, and transfers from various County Funds.

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

Enterprise Fund

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

Maricopa County
Statement of Net Position
June 30, 2020

	PRIMARY GOVERNMENT			COMPONENT UNIT
	Governmental Activities	Business-type Activities	Total	Industrial Development Authority
ASSETS				
Cash in bank and on hand	$ 51,988,345	$ 8,091,724	$ 60,080,069	$ 7,276,510
Cash and investments held by County Treasurer	1,869,009,342		1,869,009,342	
Investments				22,930,091
Receivables (net of allowances for uncollectibles)	25,565,503	897,254	26,462,757	43,486
Due from other governmental units	204,369,148		204,369,148	
Inventories	11,163,125	99,198	11,262,323	
Prepaids	11,153,720	118,376	11,272,096	37,267
Miscellaneous	3,271,692		3,271,692	
Cash and cash equivalents – restricted		6,273,512	6,273,512	19,940
Cash and investments held by trustee – restricted	69,891,761		69,891,761	
Other postemployment benefits (OPEB) asset	16,637,315		16,637,315	
Note receivable		500,000	500,000	
Capital assets:				
Land	802,426,717	8,764,293	811,191,010	
Buildings and improvements	2,269,818,990	139,997,572	2,409,816,562	
Machinery and equipment	372,620,353	4,719,064	377,339,417	
Infrastructure – nondepreciable	817,255,967		817,255,967	
Infrastructure – depreciable	437,196,021		437,196,021	
Intangibles		125,156	125,156	
Construction in progress	396,345,911	1,855,195	398,201,106	
Accumulated depreciation	(1,175,811,276)	(45,501,145)	(1,221,312,421)	
Total assets	6,182,902,634	125,940,199	6,308,842,833	30,307,294
DEFERRED OUTFLOWS OF RESOURCES				
Deferred outflows related to pensions and OPEB	382,854,241	326,653	383,180,894	
Total deferred outflows of resources	382,854,241	326,653	383,180,894	
LIABILITIES				
Accounts payable	83,791,692	1,637,708	85,429,400	6,307,578
Accrued liabilities	5,858,498	137,075	5,995,573	
Employee compensation payable	124,452,402	350,819	124,803,221	
Interest payable	4,635,953		4,635,953	
Unearned revenue	315,599,085	506,114	316,105,199	27,788
Contract retention payable	11,884,354		11,884,354	
Deposits held for other parties	3,917,129	297,131	4,214,260	
Noncurrent liabilities:				
Due within one year	97,159,306	3,538,380	100,697,686	
Due in more than one year	2,145,887,253	34,550,989	2,180,438,242	
Total liabilities	2,793,185,672	41,018,216	2,834,203,888	6,335,366
DEFERRED INFLOWS OF RESOURCES				
Deferred inflows related to pensions and OPEB	94,010,803	315,399	94,326,202	
Deferred inflows on debt refunding	197,902		197,902	
Total deferred inflows of resources	94,208,705	315,399	94,524,104	
NET POSITION				
Net investment in capital assets	3,808,175,194	79,796,197	3,887,971,391	
Restricted for:				
General government	10,203,050		10,203,050	
Public safety	390,233,986		390,233,986	
Highways and streets	108,286,138		108,286,138	
Health, welfare and sanitation	36,946,169	5,699,657	42,645,826	
Culture and recreation	38,746,524		38,746,524	
Education	4,438,158		4,438,158	
Unrestricted (deficit)	(718,666,721)	(562,617)	(719,229,338)	23,971,928
Total net position	$ 3,678,362,498	$ 84,933,237	$ 3,763,295,735	$ 23,971,928

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, 2020

Functions/Programs	Expenses	Program Revenues: Charges for Services	Program Revenues: Operating Grants and Contributions	Program Revenues: Capital Grants and Contributions
Primary government:				
Governmental activities:				
General government	$ 224,110,276	$ 51,880,544	$ 2,637,645	$
Public safety	1,053,190,489	140,595,616	24,630,870	1,083,746
Highways and streets	186,689,526	21,907,005	115,732,325	28,443,920
Health, welfare and sanitation	651,910,529	55,927,380	211,910,290	
Culture and recreation	50,895,104	17,250,204	23,055	
Education	25,050,440	469,269	19,765,053	
Interest on long-term debt	6,775,142			
Total governmental activities	2,198,621,506	288,030,018	374,699,238	29,527,666
Business-type activities:				
Housing Authority	28,013,475	6,531,775	17,754,740	12,375,329
Total business-type activities	28,013,475	6,531,775	17,754,740	12,375,329
Total primary government	$ 2,226,634,981	$ 294,561,793	$ 392,453,978	$ 41,902,995
Component unit:				
Industrial Development Authority	$ 6,357,217	$ 2,949,879		
General revenues:				
Taxes:				
Property taxes, levied for general purposes				
Property taxes, levied for Flood Control District				
Property taxes, levied for Library District				
Property taxes, levied for Street Lighting District				
Sales tax – Jail construction and operation				
Surcharge tax – Stadium District				
Unrestricted share of state sales tax				
Unrestricted share of state vehicle license tax				
Grants and contributions not restricted to specific programs				
Unrestricted investment earnings				
Gain on sale of assets				
Miscellaneous				
Total general revenues				
Change in net position				
Net position, July 1, 2019, restated				
Net position, June 30, 2020				

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

Net (Expense) Revenue and Changes in Net Position			
Primary Government			Component Unit
Governmental Activities	Business-type Activities	Total	Industrial Development Authority
$ (169,592,087)	$	$ (169,592,087)	
(886,880,257)		(886,880,257)	
(20,606,276)		(20,606,276)	
(384,072,859)		(384,072,859)	
(33,621,845)		(33,621,845)	
(4,816,118)		(4,816,118)	
(6,775,142)		(6,775,142)	
(1,506,364,584)		(1,506,364,584)	
	8,648,369	8,648,369	
	8,648,369	8,648,369	
(1,506,364,584)	8,648,369	(1,497,716,215)	
			$ (3,407,338)
627,273,672		627,273,672	
70,471,344		70,471,344	
24,236,319		24,236,319	
5,694,636		5,694,636	
182,556,542		182,556,542	
4,882,593		4,882,593	
622,830,699		622,830,699	
173,793,081		173,793,081	
1,709,483		1,709,483	
45,026,659	271,740	45,298,399	676,286
	1,234,236	1,234,236	
10,559,397	358,696	10,918,093	399,128
1,769,034,425	1,864,672	1,770,899,097	1,075,414
262,669,841	10,513,041	273,182,882	(2,331,924)
3,415,692,657	74,420,196	3,490,112,853	26,303,852
$ 3,678,362,498	$ 84,933,237	$ 3,763,295,735	$ 23,971,928

Maricopa County
Balance Sheet
Governmental Funds
June 30, 2020

	General	Coronavirus Relief	Detention Operations
ASSETS			
Cash in bank and on hand	$ 42,508,983	$	$
Cash and investments held by County Treasurer	139,118,088	386,479,561	25,574,623
Receivables (net of allowances for uncollectibles)	16,860,011	1,466,314	380,636
Due from other funds	35,502,898		53,695,282
Due from other governmental units	123,151,099		32,429,025
Inventories	3,586,438	1,554,901	1,531,385
Miscellaneous	8,600,388		797,251
Cash and investments held by trustee – restricted			
Total assets	$ 369,327,905	$ 389,500,776	$ 114,408,202
LIABILITIES			
Accounts payable	$ 24,083,995	$ 4,437,361	$ 5,548,680
Employee compensation payable	30,426,293	198,449	12,707,574
Accrued liabilities	642,138		983,226
Due to other funds		77,213,359	
Interest payable			
Certificates of participation payable			
Unearned revenue		300,595,736	
Deposits held for other parties	18,179		
Contract retention payable	295,828		
Total liabilities	55,466,433	382,444,905	19,239,480
DEFERRED INFLOWS OF RESOURCES			
Unavailable revenue – property tax	10,293,004		
Unavailable revenue – intergovernmental			1,066,321
Total deferred inflows of resources	10,293,004		1,066,321
FUND BALANCES			
Nonspendable	3,586,438	1,554,901	1,531,385
Restricted		5,500,970	92,571,016
Committed			
Assigned	166,454,076		
Unassigned	133,527,954		
Total fund balances	303,568,468	7,055,871	94,102,401
Total liabilities, deferred inflows of resources, and fund balances	$ 369,327,905	$ 389,500,776	$ 114,408,202

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.

OPEB assets are not available for County operations and therefore, not reported in the funds.

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

Long-term liabilities (e.g., net pension liabilities and bonds payable) are not due and payable shortly after June 30, 2020, and therefore, are not reported in the funds.

Deferred outflows and inflows of resources related to pensions and OPEB and deferred charges on debt refundings are applicable to future reporting. periods 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.

County Improvement Debt	County Improvement	General Fund County Improvements	Other Governmental Funds	Total Governmental Funds
$	$	$	$ 4,879,876	$ 47,388,859
5,821,933	184,510,387	479,068,286	580,461,346	1,801,034,224
21,605	684,971		3,291,869	22,705,406
				89,198,180
			48,789,024	204,369,148
			2,479,565	9,152,289
			1,275,098	10,672,737
69,890,951			810	69,891,761
$ 75,734,489	$ 185,195,358	$ 479,068,286	$ 641,177,588	$ 2,254,412,604
$	$ 313,974	1,007,385	$ 44,868,945	$ 80,260,340
			1,354,612	44,686,928
			1,910	1,627,274
			11,318,756	88,532,115
4,635,953				4,635,953
65,255,000				65,255,000
			15,003,349	315,599,085
			3,898,950	3,917,129
	5,683,203	234,998	5,670,325	11,884,354
69,890,953	5,997,177	1,242,383	82,116,847	616,398,178
			1,126,637	11,419,641
			10,718,916	11,785,237
			11,845,553	23,204,878
			2,479,565	9,152,289
	164,370,918		411,518,799	673,961,703
5,843,536	14,827,263	477,825,903	143,270,840	641,767,542
				166,454,076
			(10,054,016)	123,473,938
5,843,536	179,198,181	477,825,903	547,215,188	1,614,809,548
$ 75,734,489	$ 185,195,358	$ 479,068,286	$ 641,177,588	
				3,891,824,802
				23,204,878
				16,637,315
				(3,501,205)
				(2,152,180,073)
				287,567,233
				$ 3,678,362,498

Maricopa County
Statement of Revenues, Expenditures, and Changes in Fund Balances
Governmental Funds
Year Ended June 30, 2020

	General	Coronavirus Relief	Detention Operations	County Improvement Debt
REVENUES				
Taxes	$ 610,232,942	$	$ 182,556,542	$
Licenses and permits	1,472,770			
Intergovernmental	813,133,746	98,365,180	156,800	
Charges for services	77,818,671		19,484,228	
Fines and forfeits	10,126,050			
Special assessments				
Interest income	25,507,449	6,082,332	2,739,811	201,199
Miscellaneous	6,979,645		222,924	
Total revenues	1,545,271,273	104,447,512	205,160,305	201,199
EXPENDITURES				
Current:				
General government	169,771,012			
Public safety	608,918,420		281,519,491	
Highways and streets	67,925			
Health, welfare and sanitation	314,200,400	96,535,436	53,758,818	
Culture and recreation	916,454			
Education	2,900,864			
Debt service:				
Principal	93,342			66,078,920
Interest	7,280			6,746,141
Other expenditures				
Capital outlay	14,351,890	2,411,106	2,222,624	
Total expenditures	1,111,227,587	98,946,542	337,500,933	72,825,061
Excess (deficiency) of revenues over expenditures	434,043,686	5,500,970	(132,340,628)	(72,623,862)
OTHER FINANCING SOURCES (USES)				
Transfers in	28,863,597		193,749,706	73,160,950
Transfers out	(413,881,920)		(8,198,895)	
Capital lease agreements	13,496,875		1,842,196	
Certificates of participation issuance				
Premium on certificates of participation issuance				
Total other financing sources (uses)	(371,521,448)		187,393,007	73,160,950
Net change in fund balances	62,522,238	5,500,970	55,052,379	537,088
Fund balances, July 1, 2019	240,360,714		38,725,493	5,306,448
Changes in nonspendable resources:				
Increase in inventories	685,516	1,554,901	324,529	
Fund balances, June 30, 2020	$ 303,568,468	$ 7,055,871	$ 94,102,401	$ 5,843,536

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

County Improvement	General Fund County Improvements	Other Governmental Funds	Total Governmental Funds
$	$	$ 99,447,998	$ 892,237,482
		47,806,983	49,279,753
711,355		301,060,653	1,213,427,734
		104,504,884	201,807,783
		8,267,749	18,393,799
		5,694,636	5,694,636
4,055,127		11,040,550	49,626,468
		7,071,911	14,274,480
4,766,482		584,895,364	2,444,742,135
		6,145,379	175,916,391
		126,568,056	1,017,005,967
		83,860,457	83,928,382
		171,853,493	636,348,147
		41,924,942	42,841,396
		21,742,345	24,643,209
		278,513	66,450,775
		21,721	6,775,142
825,546			825,546
36,077,161	12,062,579	200,553,171	267,678,531
36,902,707	12,062,579	652,948,077	2,322,413,486
(32,136,225)	(12,062,579)	(68,052,713)	122,328,649
	141,286,033	158,942,631	596,002,917
(11,537)	(71,967,372)	(106,943,193)	(601,002,917)
		5,058,720	20,397,791
133,440,000			133,440,000
7,397,084			7,397,084
140,825,547	69,318,661	57,058,158	156,234,875
108,689,322	57,256,082	(10,994,555)	278,563,524
70,508,859	420,569,821	557,963,341	1,333,434,676
		246,402	2,811,348
$ 179,198,181	$ 477,825,903	$ 547,215,188	$ 1,614,809,548

Maricopa County
Reconciliation of the Governmental Funds Statement of Revenues, Expenditures, and Changes in Fund Balances to the Government-Wide Statement of Activities
Year Ended June 30, 2020

Net change in fund balances – total governmental funds (page 27)	$	278,563,524
Amounts reported for governmental activities in the Statement of Activities on page 23 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.		82,583,312
The net effect of various miscellaneous transactions involving capital assets is a decrease to net position.		(20,279,415)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		1,810,694
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 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.		(91,850,840)
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.		5,358,072
Internal service funds are used by management to charge the costs of equipment services, technology infrastructure, risk management, employee benefits, and the sheriff warehouse to individual funds. The net expense of external activities of these funds is reported with governmental activities.		(12,258,500)
County pension and OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension and OPEB liability is measured a year before the County's report date. Pension and OPEB expense, which is the change in the net liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		18,742,994
Change in net position of governmental activities (page 23)	$	262,669,841

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

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Maricopa County
Statement of Net Position
Proprietary Funds
June 30, 2020

	Business-type Activities – Enterprise Fund	Governmental Activities –
	Housing Authority	Internal Service Funds
ASSETS		
Current assets:		
Cash in bank and on hand	$ 8,091,724	$ 4,599,486
Cash and investments held by County Treasurer		67,975,118
Receivables:		
Accounts	897,254	2,646,793
Accrued interest		213,304
Inventories	99,198	2,010,836
Prepaids	118,376	3,752,675
Cash and cash equivalents – restricted	6,273,512	
Total current assets	15,480,064	81,198,212
Noncurrent assets:		
Note receivable	500,000	
Capital assets:		
Land	8,764,293	
Buildings and improvements	139,997,572	4,182,514
Machinery and equipment	4,719,064	36,887,765
Intangibles	125,156	
Construction in progress	1,855,195	
Accumulated depreciation	(45,501,145)	(13,042,398)
Total noncurrent assets	110,460,135	28,027,881
Total assets	125,940,199	109,226,093
DEFERRED OUTFLOWS OF RESOURCES		
Deferred outflows related to pensions	326,653	2,231,194
Total deferred outflows of resources	326,653	2,231,194
LIABILITIES		
Current liabilities:		
Accounts payable	1,637,708	3,531,352
Employee compensation payable	350,819	1,962,948
Accrued liabilities	137,075	4,231,224
Unearned revenue	506,114	
Deposits held for other parties	297,131	
Due to other funds		666,065
Liability for reported and incurred but not reported claims (current portion)		30,873,849
Long-term debt (current portion)	3,538,380	
Total current liabilities	6,467,227	41,265,438
Noncurrent liabilities:		
Liability for reported and incurred but not reported claims		55,324,681
Long-term debt	31,685,865	
Net pension liability	2,865,124	17,215,482
Total noncurrent liabilities	34,550,989	72,540,163
Total liabilities	41,018,216	113,805,601
DEFERRED INFLOWS OF RESOURCES		
Deferred inflows related to pensions	315,399	1,152,891
Total deferred inflows of resources	315,399	1,152,891
NET POSITION		
Net investment in capital assets	79,796,197	28,027,881
Restricted for health, welfare and sanitation	5,699,657	
Unrestricted deficit	(562,617)	(31,529,086)
Total net position (deficit)	$ 84,933,237	$ (3,501,205)

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
Year Ended June 30, 2020

	Business-type Activities – Enterprise Fund	Governmental Activities – Internal Service Funds
	Housing Authority	
OPERATING REVENUES		
Charges for services	$ 6,531,775	$ 240,632,548
Intergovernmental	17,754,740	
Miscellaneous	358,696	438,964
Total operating revenues	24,645,211	241,071,512
OPERATING EXPENSES		
Personal services	3,712,698	17,278,403
Supplies		11,716,078
Other services	410,616	21,375,544
Housing assistance payments	13,134,472	
Legal		2,736,773
Insurance and claims	490,424	186,402,914
Leases and rentals	1,036,826	236,178
Repairs and maintenance	2,421,360	1,635,523
Travel and transportation		186,268
Utilities	917,626	11,497,159
Depreciation	4,314,808	6,776,818
Total operating expenses	26,438,830	259,841,658
Operating income (loss)	(1,793,619)	(18,770,146)
NONOPERATING REVENUES (EXPENSES)		
Investment income	271,740	1,515,059
Loss on disposal of capital assets		(3,413)
Interest expense	(1,388,109)	
Gain on sale of assets	1,234,236	
Total nonoperating revenues (expenses)	117,867	1,511,646
Income (loss) before contributions and transfers	(1,675,752)	(17,258,500)
Capital contributions	12,375,329	32,413,272
Capital distributions	(186,536)	
Transfers in		5,035,393
Transfers out		(35,393)
Change in net position	10,513,041	20,154,772
Total net position (deficit), July 1, 2019	74,420,196	(23,655,977)
Total net position (deficit), June 30, 2020	$ 84,933,237	$ (3,501,205)

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

Maricopa County
Statement of Cash Flows
Proprietary Funds
Year Ended June 30, 2020

	Business-type Activities – Enterprise Fund	Governmental Activities - Internal Service Funds
	Housing Authority	
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from other funds	$	$ 237,345,700
Receipts from customers	22,738,065	3,615,122
Other receipts	3,214,248	438,964
Payments for goods and services	(20,912,879)	(229,221,503)
Payments for personal services and benefits	(2,429,910)	(17,181,108)
Net cash provided by (used for) operating activities	2,609,524	(5,002,825)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES		
Transfers from other funds		5,000,000
Loan received from General Fund		380,757
Other payments to members	(186,536)	
Net cash provided by (used for) noncapital financing activities	(186,536)	5,380,757
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES		
Acquisition of capital assets	(17,718,913)	(347,226)
Cash Transfers from other funds		35,393
Cash Transfers to other funds		(35,393)
Contributions received from members	11,858,552	
Proceeds from sale of assets	1,579,628	41,486
Proceeds from acquisition of debt	5,257,964	
Payments on long-term debt	(717,625)	
Interest payments on long-term debt	(1,324,130)	
Loan to borrower	(500,000)	
Net cash used for capital and related financing activities	(1,564,524)	(305,740)
CASH FLOWS FROM INVESTING ACTIVITIES		
Interest and dividends	271,740	1,528,548
Net cash provided by investing activities	271,740	1,528,548
Net increase in cash and cash equivalents	1,130,204	1,600,740
Cash and cash equivalents, July 1, 2019	13,235,032	70,973,864
Cash and cash equivalents, June 30, 2020	$ 14,365,236	$ 72,574,604
RECONCILIATION OF OPERATING LOSS TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES		
Operating loss	$ (1,793,619)	$ (18,770,146)
Adjustments to reconcile operating loss to net cash provided by (used for) operating activities:		
Depreciation expense	4,314,808	6,776,818
Liability for reported and incurred but not reported claims - noncurrent		6,635,640
Changes in assets and deferred outflows of resources [(increase)/decrease] and liabilities and deferred inflows of resources [increase/(decrease)]:		
Accounts receivable	(161,501)	328,274
Inventories	(853)	(299,626)
Prepaids	36,201	(549,009)
Deferred outflows of resources related to pensions	50,050	(8,845)
Accounts payable	(1,165,195)	(1,347,002)
Employee compensation	275,051	27,845
Pension liabilities	11,674	1,154,462
Unearned revenue	346,136	
Other liabilities	939,689	1,942,426
Liability for reported and incurred but not reported claims - current		182,505
Deferred inflows of resources related to pensions	(242,917)	(1,076,167)
Net cash provided by (used for) operating activities	$ 2,609,524	$ (5,002,825)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES		
Capital assets disposed	$	$ (326,507)
Accumulated depreciation on capital assets disposed		316,690
Loss on capital assets disposed		9,817
Capital contributions on capital assets transferred between internal service funds		(35,083)
Loss on disposal of capital assets transferred between internal service funds		35,083
Capital asset additions expensed in governmental funds		32,378,189
Capital contributions on capital asset additions expensed in governmental funds		(32,378,189)

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

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Maricopa County
Statement of Fiduciary Net Position
Fiduciary Funds
June 30, 2020

	Investment Trust Funds	Agency Funds
Assets		
Cash and investments in bank and on hand	$	$ 59,691,856
Cash and investments held by County Treasurer	4,246,213,206	136,943,730
Accrued interest receivable	14,184,540	42,532
Total assets	$ 4,260,397,746	$ 196,678,118
Liabilities		
Deposits held for other parties	$	$ 196,678,118
Total liabilities	$	$ 196,678,118
Net Position		
Held in trust for investment participants	$ 4,260,397,746	

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

Maricopa County
Statement of Changes in Fiduciary Net Position
Fiduciary Funds
Year Ended June 30, 2020

	Investment Trust Funds
Additions:	
Contributions from participants	$ 9,806,461,243
Investment income:	
Interest income	65,383,237
Net change in fair value of investments	32,272,097
Net investment income	97,655,334
Total additions	9,904,116,577
Deductions:	
Distributions to participants	9,348,381,377
Total deductions	9,348,381,377
Change in net position	555,735,200
Net position, July 1, 2019	3,704,662,546
Net position, June 30, 2020	$ 4,260,397,746

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

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Financial Section

Basic Financial Statements - Notes

NOTE 1 SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

NOTE 2 REPORTING CHANGES

NOTE 3 FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

NOTE 4 BEGINNING BALANCE RESTATEMENT

NOTE 5 RECONCILIATION OF GOVERNMENT-WIDE AND FUND FINANCIAL STATEMENTS

NOTE 6 STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

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NOTE 8 CONDENSED FINANCIAL STATEMENTS OF COUNTY TREASURER'S INVESTMENT POOL

NOTE 9 RECEIVABLES

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NOTE 13 LONG-TERM LIABILITIES

NOTE 14 MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

NOTE 16 OPERATING LEASES

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NOTE 18 POLLUTION REMEDIATION OBLIGATIONS

NOTE 19 PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

NOTE 20 INTERFUND BALANCES AND ACTIVITY

NOTE 21 DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

NOTE 1 – SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

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

A. Reporting Entity

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

Component units are legally separate entities for which the County is considered to be financially accountable. Blended component units, although legally separate entities, are so intertwined with the County that they are in substance part of the County's operations. Therefore, data from these units is combined with data of the primary government. Discretely presented component units, on the other hand, are reported in a separate column in the government-wide financial statements to emphasize they are legally separate from the County. Each blended and discretely presented component unit discussed below has a June 30 year-end. Unless noted below, separate financial statements are not available for the component unit.

The reporting entity is comprised of the primary government, Maricopa County Flood Control District, Maricopa County Library District, Maricopa County Special Assessment Districts, Maricopa County Stadium District, Maricopa County Street Lighting Districts, Housing Authority of Maricopa County, and Industrial Development 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 and has operational responsibility for the District, it 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 and has operational responsibility for the District, it is considered a blended component unit of the County.

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 and has operational responsibility over the District, they 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 and has operational responsibility over the District, it 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
301 West Jefferson, 10th floor
Phoenix, Arizona 85003
www.maricopa.gov

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 and has operational responsibilities over the Districts, they 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 and has operational responsibility over the Housing Authority, it is a blended component unit of the County. The Housing Authority also issues separate financial statements, which include five discretely presented component units: Coffelt-Lamoreaux, L.L.C., Madison Heights Phase I, L.L.C., and Madison Heights Phase II, L.L.C., The River at Eastline Village, L.L.C., and Coffelt Tenant, L.L.C. These component units have a December 31 year end and are combined and reported with the Housing Authority as a single enterprise fund on Maricopa County's financial statements.

Complete financial statements for the Housing Authority of Maricopa County and their component units may be obtained at the entity's administrative office listed below:

Housing Authority of Maricopa County
8910 N. 78th Avenue, Building D
Peoria, Arizona 85345
www.maricopahousing.org

The discretely presented component unit is as follows:

Industrial Development Authority of Maricopa County

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. All bonds issued by the Authority are special, limited obligations of the Authority, payable solely from revenues generated by the project being financed, and do not constitute debt of, a loan of, or credit by, the Authority. The Authority charges administration fees to bond applicants and uses such fees to cover its administration costs and to support its ongoing community and economic development in Arizona. The Authority is a special-purpose governmental entity engaged in business-type activities. Although the Authority is legally separate from the County, governmental accounting standards require the Authority to be reported as a discretely presented

component unit of the County for financial reporting purposes as the County Board of Supervisors is able to impose its will on the Authority. Complete financial statements for the Industrial Development Authority of Maricopa County may be obtained at the entity's administrative office listed below:

Industrial Development Authority of Maricopa County
301 W. Jefferson, 10th Floor
Phoenix, Arizona 85003
www.mcida.com

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 County's governmental and business-type activities and between the County and its discretely presented component unit. 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 and segment of its business-type activities. Direct expenses are those that are specifically associated with a program or function and, therefore, are clearly identifiable to a particular function. The County does not allocate 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 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 Coronavirus Relief Fund – accounts for CARES Act (Coronavirus Aid, Relief, and Economic Security Act) funding authorized under section 601(a) of the Social Security Act, as added by section 5001 of the CARES Act, for the necessary expenditures incurred due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19).

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 for the Certificates of Participation, Refunding Series 2016, Certificates of Participation, Series 2018A, Certificates of Participation, Series 2020, and other long-term obligations. This fund's main revenue source is from transfers for the repayment of debt.

The County Improvement Fund – accounts for capital projects funded through the issuance of Certificates of Participation, Series 2018A, Certificates of Participation, Series 2020, and transfers from various County funds.

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 have been pledged for debt service, and fund assets may be transferred by the Board of Supervisors at any time for any other County purpose.

The County 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, information technology services, insurance services, self-insured employee benefits, and warehouse services provided to County departments or to other governments on a cost-reimbursement basis.

The investment trust funds – account for pooled and individual investment accounts the County Treasurer holds and invests on behalf of other governmental entities.

The agency funds – account for assets the County holds as an agent for the State and various local governments and for property taxes collected and distributed to the State, cities and towns, and special districts.

C. Basis of Accounting

The government-wide, proprietary funds, and fiduciary funds 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.

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.

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, compensated absences and asset retirement obligations, 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.

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.

School and fire district bonds that mature within 90 days of year-end are reported at amortized cost. All other investments are stated at fair value.

E. Inventories

Inventories reported on the 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.

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.

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

Property, plant, and equipment are depreciated using the straight-line method over the following estimated useful lives:

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

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

H. Deferred Outflows and 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. Postemployment Benefits

For purposes of measuring the net pension and other postemployment benefits (OPEB) assets and liabilities, deferred outflows of resources and deferred inflows of resources related to pensions and OPEB, and pension and OPEB expense, information about the plans' fiduciary net position and additions to/deductions from the plans' fiduciary net position have been determined on the same basis as they are reported by the plans. For this purpose, benefit payments (including refunds of employee contributions) are recognized when due and payable in accordance with the benefit terms. Investments are reported at fair value.

J. 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 through formal Board action.

Assigned fund balances are resources constrained by the County's intent to be used for specific purposes, but that 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 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.

K. Investment Income

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

L. 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.

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, 2020, 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.

M. Other Disclosures

Pursuant to A.R.S.§35-391, the County must disclose in its annual financial report the amount of any rewards, discounts, incentives or other financial consideration resulting from credit card payments. The County earned $412 thousand in credit card rebates during calendar year 2019.

NOTE 2 – REPORTING CHANGES

Beginning in fiscal year 2020, the County established the following funds: Coronavirus Relief Fund (special revenue fund), a major governmental fund, and Sheriff MASH Capital Donation Fund (nonmajor capital project fund).

During fiscal year 2020, the Animal Control Field Operations Fund (nonmajor special revenue fund) was eliminated and the County transferred all remaining assets and liabilities to the Animal Control License/Shelter Fund (nonmajor special revenue fund). In addition, the Stadium District Debt Service Fund (nonmajor debt service fund) was eliminated and the County transferred all remaining assets and liabilities to the Cactus League Operations Fund (nonmajor special revenue fund). As these funds were closed during the fiscal year, there was no effect on beginning net position or beginning fund balance.

NOTE 3 – FUND BALANCE CLASSIFICATIONS OF THE GOVERNMENTAL FUNDS

The fund balance classifications of the governmental funds as of June 30, 2020, were as follows:

	General Fund	Coronavirus Relief Fund	Detention Operations Fund	County Improvement Debt Fund
Fund balances:				
Nonspendable:				
Inventory	$ 3,586,438	$ 1,554,901	$ 1,531,385	$
Total nonspendable	3,586,438	1,554,901	1,531,385	
Restricted for:				
Capital Projects				
Education				
Flood control				
Health and welfare		5,500,970		
Judicial activities				
Law enforcement			92,571,016	
Library District				
Other purposes				
Parks and recreation				
Social services				
Stadium District				
Transportation				
Waste management				
Total restricted		5,500,970	92,571,016	
Committed to:				
Capital projects				
Debt service				5,843,536
Health and welfare				
Other purposes				
Total committed				5,843,536
Assigned to:				
General government	166,454,076			
Total assigned	166,454,076			
Unassigned	133,527,954			
Total fund balances	$ 303,568,468	$ 7,055,871	$ 94,102,401	$ 5,843,536

	County Improvement Fund	General Fund County Improvements Fund	Other Governmental Funds	Total
Fund balances:				
Nonspendable:				
Inventory	$	$	$ 2,479,565	$ 9,152,289
Total nonspendable			2,479,565	9,152,289
Restricted for:				
Capital Projects	158,373,744			158,373,744
Education			4,438,158	4,438,158
Flood control			109,375,137	109,375,137
Health and welfare			18,388,578	23,889,548
Judicial activities			34,524,777	34,524,777
Law enforcement	5,997,174		85,741,410	184,309,600
Library District			25,045,550	25,045,550
Other purposes			9,311,736	9,311,736
Parks and recreation			5,246,749	5,246,749
Social services			167,239	167,239
Stadium District			8,153,848	8,153,848
Transportation			107,417,450	107,417,450
Waste management			3,708,167	3,708,167
Total restricted	164,370,918		411,518,799	673,961,703
Committed to:				
Capital projects	14,827,263	477,825,903	107,219,237	599,872,403
Debt service				5,843,536
Health and welfare			13,997,425	13,997,425
Other purposes			22,054,178	22,054,178
Total committed	14,827,263	477,825,903	143,270,840	641,767,542
Assigned to:				
General government				166,454,076
Total assigned				166,454,076
Unassigned			(10,054,016)	123,473,938
Total fund balances	$ 179,198,181	$ 477,825,903	$ 547,215,188	$ 1,614,809,548

NOTE 4 – BEGINNING BALANCE RESTATEMENT

On July 1, 2019, Maricopa County restated governmental activities infrastructure-depreciable, net of accumulated depreciation, and net position by ($2,386,389) for corrections of prior periods. These corrections were a result of construction in progress related to infrastructure that should have been placed in service in a prior fiscal year. The restatement was comprised of adjustments to infrastructure, accumulated depreciation, and construction in progress, of $13,488,684, ($2,386,389), and ($13,488,684), respectively.

Beginning net position was adjusted for the above as follows:

	Governmental Activities
Net position reported as of June 30, 2019	$3,418,079,046
Minus: Infrastructure corrections	(2,386,389)
Net position as of July 1, 2019, as restated	$3,415,692,657

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	$	1,614,809,548
Capital assets used in governmental activities are not financial resources and therefore, are not reported in the funds.		
Land		802,426,717
Buildings and improvements		2,265,636,476
Machinery and equipment		335,732,588
Infrastructure		1,254,451,988
Construction in progress		396,345,911
Accumulated depreciation		(1,162,768,878)
Net governmental funds capital assets at June 30, 2020		3,891,824,802
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, 2020		11,419,641
Unavailable revenue for grant revenues receivable at June 30, 2020		10,718,916
Unavailable revenue for other revenues receivable at June 30, 2020		1,066,321
		23,204,878
OPEB assets are not available for County operations and therefore, are not reported in the funds.		16,637,315
Internal service funds are used by management to charge the costs of equipment services, technology infrastructure, risk management, employee benefits, and the sheriff warehouse to individual funds. The assets, deferred outflows of resources, liabilities, and deferred inflows of resources of the internal service funds are included in governmental activities in the Statement of Net Position.		(3,501,205)
Some long-term liabilities and compensated absences are not due and payable shortly after June 30, 2020, and therefore, are not reported in the funds.		
Certificates of participation payable at June 30, 2020		(170,870,000)
COP premium unamortized at June 30, 2020		(12,555,424)
Capital Leases payable at June 30, 2020		(20,783,850)
Governmental funds compensated absences payable at June 30, 2020		(77,802,526)
Liability for closure and postclosure costs at June 30, 2020		(10,121,751)
Net pension and OPEB liability at June 30, 2020		(1,860,046,522)
		(2,152,180,073)
Deferred outflows and inflows of resources related to pensions, OPEB, and deferred charges or credits on debt refundings are applicable to future reporting periods and, therefore, are not reported in the funds.		
Deferred outflows of resources related to pensions and OPEB at June 30, 2020		380,623,047
Deferred inflows of resources related to pensions and OPEB at June 30, 2020		(92,857,912)
Deferred charges on debt refunding at June 30, 2020		(197,902)
		287,567,233
Net position of governmental activities	$	3,678,362,498

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	$	278,563,524
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		181,109,257
Government-wide depreciation expense for the year ended June 30, 2020		(105,302,763)
Add: Internal service funds depreciation expense for the year ended June 30, 2020		6,776,818
		82,583,312
The net effect of various miscellaneous transactions involving capital assets is a decrease to net position.		
Donations of capital assets		11,021,780
Net value of disposed capital assets for the year ended June 30, 2020		(32,012,688)
Adjustment for net value of assets acquired in prior years		711,493
		(20,279,415)
Revenues in the Statement of Activities that do not provide current financial resources are not reported as revenues in the funds.		
Grant revenues earned but not yet received during the year ended June 30, 2020		1,067,662
Property taxes earned but not yet received during the year ended June 30, 2020		2,536,532
Collections of unavailable revenue plus current-year revenues exceeding amount reported as earned during the year ended June 30, 2020		(1,793,500)
		1,810,694
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.		
Proceeds from certificates of participation		(133,440,000)
Principal payments on certificates of participation		65,255,000
Proceeds from capital leases		(20,397,791)
Principal payments on capital leases		1,195,775
Increase in COPs premium		(7,397,084)
Amortization of COPs premium		2,883,784
Amortization of deferred charges on debt refunding		49,476
		(91,850,840)
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		(835,975)
Increase in inventories		2,811,348
Net decrease in closure and postclosure care costs		787,068
Net decrease in claims and judgments		2,595,631
		5,358,072
Internal service funds are used by management to charge the costs of equipment services, technology infrastructure, reprographics, risk management, employee benefits, and the sheriff warehouse to individual funds. The net expense of external activities of these funds is reported with governmental activities.		(12,258,500)
County pension and OPEB contributions are reported as expenditures in the governmental funds when made. However, they are reported as deferred outflows of resources in the Statement of Net Position because the reported net pension and OPEB liability is measured a year before the County's report date. Pension and OPEB expense, which is the change in the net liability adjusted for changes in deferred outflows and inflows of resources related to pensions, is reported in the Statement of Activities.		
County pension and OPEB contributions		159,495,431
Pension and OPEB expense		(140,752,437)
		18,742,994
Change in net position of governmental activities	$	262,669,841

NOTE 6 – STEWARDSHIP, COMPLIANCE, AND ACCOUNTABILITY

At June 30, 2020, the following nonmajor governmental and proprietary funds reported deficits in fund balance or net position.

FUND	DEFICIT
Governmental Funds:	
Adult Probation Grants	$ 69,902
Air Quality Grants	382,007
Animal Control Grants	8,458
CDBG Housing Trust	4,336
Clerk of the Court Grants	145,162
Correctional Health Grants	482
County Attorney Grants	275,834
Emergency Management	227,730
Human Services Grants	3,098,855
Non-Departmental Grants	307
Public Defender Grants	1,355
Public Health Grants	2,963,613
School Grants	1,681,833
Sheriff Grants	524,969
Superior Court Grants	108,743
Transportation Grants	56,638
Proprietary Funds:	
Equipment Services	$ 2,573,946
Risk Management	62,974,992

The deficits in fund balances for Adult Probation Grants, Air Quality Grants, Animal Control Grants, CDBG Housing Trust, Clerk of the Court Grants, Correctional Health Grants, County Attorney Grants, Emergency Management, Human Services Grants, Non-Departmental Grants, Public Defender Grants, Public Health 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 not accrued.

As of June 30, 2020, Equipment Services had deficit net position of $2,573,946. This is primarily due to the reporting of noncurrent net pension liabilities as a result of GASB Statement No. 68, *Accounting and Financial Reporting for Pensions*.

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, 2020, the total net position deficit was $62,974,992. This is primarily due to the Risk Management Fund not being funded for noncurrent accrued claim liabilities.

For the year ended June 30, 2020, expenditures exceeded final budget amounts at the department level in the Coronavirus Relief Fund as follows:

Fund/Department	Excess
Coronavirus Relief Fund:	
Correctional Health	$ 12,694,483
Sheriff	64,783,346

The Coronavirus Relief Fund was created to account for U.S. Department of Treasury CARES Act funding and the necessary expenditures due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). As this was a new source of revenue with specific expenditure guidelines, the County established each department's estimated budget based on the guidelines initially established by the U.S. Department of Treasury. However, as updated guidance was issued by the U.S. Department of the Treasury which provided clarity on what types of expenditures would be allowable, additional expenditures were incurred by the departments over what was originally budgeted. The excesses for Correctional Health and Sheriff were primarily the result of public safety and public health salaries that were allocated out of the General and Detention funds to the Coronavirus Relief Fund. The allocation of these salaries was approved by the Board of Supervisors, however, due to the timing of the allocation, the departmental budgets could not be adjusted.

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.

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. Specified 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 1 of the 2 highest ratings by Moody's investors service and Standard and Poor's rating service. If only 1 of the above-mentioned services rates the security, it must carry the highest rating of that service.

Custodial credit risk
Statutes require collateral for deposit at 102 percent of all deposits federal depository insurance does not cover.

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, 2020, the carrying amount of the County's deposits was $1,556,432,281 and the bank balance was $1,550,798,343. It is the County's investment policy to collateralize all deposits not covered by depository insurance in accordance with Statutes. At a minimum, the collateral is to be held by the pledging financial institution or its agent, but does not have to be held in the County's name.

Investments—The County had total investments of $4,891,505,954 at June 30, 2020. The County categorized certain investments measured at fair value within the fair value hierarchy established by generally accepted accounting principles as follows:

Investments by fair value level	Amount	Fair value measurement using: Quoted prices in active markets for identical assets (Level 1)	Significant other observable inputs (Level 2)	Significant unobservable inputs (Level 3)
U.S. Treasury securities	$ 34,604,183	$	$ 34,604,183	$
U.S. agency securities	1,514,209,464		1,514,209,464	
Corporate bonds	2,159,526,046		2,138,650,446	20,875,600
Short term bills and notes	35,354,643		35,354,643	
School/fire district bonds	87,516,075			87,516,075
Total investments by fair value level	3,831,210,411		$ 3,722,818,736	$ 108,391,675
Investments measured at the net asset value (NAV)				
Money market mutual funds	982,271,757			
Money market mutual funds with trustee	69,890,951			
Total investments measured at the NAV	1,052,162,708			
Investments measured at amortized cost				
School/fire district bonds	5,550,258			
Other investments	2,582,577			
Total investments measured at amortized cost	8,132,835			
Total investments	$ 4,891,505,954			

Investments categorized as level 2 are valued using institutional bid evaluations based on Intercontinental Exchange (ICE) Data Services automated pricing models. Corporate bonds categorized as level 3 are valued using Bloomberg. Money market mutual funds are valued using a net asset value (NAV) of $1.00 per share. Privately placed school/fire district bonds with maturities beyond 90 days categorized as level 3 are valued using information from similar assets. Privately placed school/fire district bonds with a maximum maturity of 90 days are measured at amortized cost.

The $2,582,577 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.

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, 2020, credit risk for the County's investments was as follows:

Investment Type	Rating	Rating Agency	Amount
U. S. agency securities	Aaa	Moody's	$ 778,837,692
U. S. agency securities	AA+	S & P	731,105,478
U. S. agency securities	Unrated	Not Applicable	4,266,294
Corporate bonds	Aaa	Moody's	26,930,724
Corporate bonds	Aa1	Moody's	57,409,980
Corporate bonds	Aa2	Moody's	10,546,936
Corporate bonds	Aa3	Moody's	137,728,544
Corporate bonds	A1	Moody's	356,990,766
Corporate bonds	A2	Moody's	295,025,067

Corporate bonds	A3	Moody's	292,440,597
Corporate bonds	AA-	S&P	123,910,063
Corporate bonds	A+	S&P	132,991,810
Corporate bonds	A	S&P	32,685,781
Corporate bonds	A-	S&P	692,865,778
Short term bills and notes	P-1	Moody's	35,354,643
School/fire district bonds	Unrated	Not Applicable	93,066,333
Money market mutual funds	Aaa-mf	Moody's	977,000,000
Money market mutual funds	AAAm	S & P	5,271,757
Money market mutual funds with trustee	Aaa-mf	Moody's	69,890,951
			$ 4,854,319,194

The $93,006,333 of unrated school/fire district bonds 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, 2020, the County did not have investments exposed to custodial credit risk.

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, 2020, were in the Goldman Sachs, Federal Home Loan Mortgage Corporation (Freddie Mac), JP Morgan Chase, the Federal Farm Credit Banks (FFCB), and Wells Fargo. These investments were 12.9 percent, 11.8 percent, 10.5 percent, 9.1 percent, and 7.9 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, 2020, the County had the following investments in debt securities.

		Investment Maturities	
Investment Type	**Amount**	**Less than 1 Year**	**1 – 5 Years**
U.S. Treasury securities	$ 34,604,183	$ 34,604,183	$
U.S. agency securities	1,514,209,464	233,560,840	1,280,648,624
Corporate bonds	2,159,526,046	51,418,862	2,108,107,184
Short Term Bills and Notes	35,354,643	35,354,643	
School/fire district bonds	93,066,333	5,550,258	87,516,075
Money market mutual funds	982,271,757	982,271,757	
Money market mutual funds with trustee	69,890,951	69,890,951	
	$4,888,923,377	$1,412,651,494	$3,476,271,883

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:

Cash, deposits, and investments:		
Cash on hand	$	165,241
Amount of deposits		1,556,432,281
Amount of investments		4,891,505,954
Total	$	6,448,103,476

	Governmental Activities	Business-type Activities	Investment Trust Fund	Agency Fund	Total
Statement of Net Position:					
Cash in bank and on hand	$ 51,988,345	$ 8,091,724	$	$	$ 60,080,069
Cash and investments in bank and on hand				59,691,856	59,691,856
Cash and investments held by County Treasurer	1,869,009,342		4,246,213,206	136,943,730	6,252,166,278
Cash and cash equivalents - restricted		6,273,512			6,273,512
Cash and investments held by trustee	69,891,761				69,891,761
Total	$ 1,990,889,448	$ 14,365,236	$ 4,246,213,206	$ 196,635,586	$ 6,448,103,476

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 $9,469,000 of interest earned in certain other funds to be transferred to the General Fund.

The County's deposits and investments are included in the County Treasurer's investment pool, except for $165,241 of cash on hand, $69,890,951 of mutual funds with trustee, $580,991,608 of cash and investments held by the County Treasurer in an individual investment account, and $125,881,005 of other deposits and investments. The deposit and investment risks of the Treasurer's investment pool are substantially the same as the County's deposit and investment risks. The amount held in an individual investment account consists solely of cash and investments held for a separate legal entity. Although these assets are held in a separate investment account, it is the County's investment policy to preserve the principal value and the interest income of an investment. 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	Amount
U. S. agency securities	1,474,500,000	0.18 – 2.95%	8/20 – 6/25	1,487,919,097
School/fire district bonds	91,655,000	0.79 – 6.14%	7/20 – 7/25	93,066,333
Corporate bonds	2,073,082,000	0.66 – 3.92%	1/21 – 6/25	2,134,903,384
Money market mutual funds	982,271,757	0.00 – 0.16%		982,271,757

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

Statement of net position	
Assets	$ 5,692,410,367
Liabilities	
Net position	$ 5,692,410,367
Net position held in trust for:	
Internal participants	$ 2,005,287,048
External participants	3,687,123,319
Total net position held in trust	$ 5,692,410,367
Statement of changes in net position	
Total additions	$ 12,748,978,476
Total deductions	11,487,128,206
Net increase (decrease)	$ 1,261,850,270
Net position held in trust:	
July 1, 2019	4,430,560,097
June 30, 2020	$ 5,692,410,367

NOTE 9 – RECEIVABLES

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

	Governmental Funds						
	General Fund	Coronavirus Relief Fund	Detention Operations Fund	County Improvement Debt Fund	County Improvement Fund	Other Governmental Funds	Total
Receivables:							
Taxes	$ 13,504,588	$	$	$	$	$ 1,871,184	$ 15,375,772
Accrued interest	3,355,423	1,466,314	380,636	21,605	684,971	1,420,685	7,329,634
Total receivables	$ 16,860,011	$ 1,466,314	$ 380,636	$ 21,605	$ 684,971	$ 3,291,869	$ 22,705,406

NOTE 10 – DUE FROM OTHER GOVERNMENTAL UNITS

Amounts due from other governmental units at June 30, 2020, as reported on the Governmental Funds balance sheet are as follows:

	Governmental Funds			
	General Fund	Detention Operations Fund	Other Governmental Funds	Total
Due from other governmental units:				
State-shared sales tax	$ 107,620,841	$	$	$ 107,620,841
Vehicle license tax	15,483,559		1,164,546	16,648,105
Highway user revenue			18,622,442	18,622,442
Jail tax		31,487,548		31,487,548
Other surcharges collected by the state			1,751,948	1,751,948
Grants and contributions from state and federal			27,250,088	27,250,088
Reimbursement for services provided to the state, cities and towns	46,699	941,477		988,176
Total due from other governmental units	$ 123,151,099	$ 32,429,025	$ 48,789,024	$ 204,369,148

NOTE 11 – CAPITAL ASSETS

Capital asset activity for the year ended June 30, 2020 was as follows:

	Balance July 1, 2019 as restated	Increase	Decrease	Balance June 30, 2020
Governmental activities:				
Nondepreciable assets:				
Land	$ 797,910,573	$ 8,094,071	$ 3,577,927	$ 802,426,717
Construction in progress	609,038,415	139,694,602	352,387,106	396,345,911
Infrastructure	784,883,725	48,865,276	16,493,034	817,255,967
Total capital assets not being depreciated	2,191,832,713	196,653,949	372,458,067	2,016,028,595
Depreciable assets:				
Buildings and improvements	1,992,333,404	277,485,586		2,269,818,990
Machinery and equipment	342,627,067	58,888,441	28,895,155	372,620,353
Infrastructure	436,053,030	1,142,991		437,196,021
Total	2,771,013,501	337,517,018	28,895,155	3,079,635,364
Less accumulated depreciation for:				
Buildings and improvements	704,951,631	59,460,622		764,412,253
Machinery and equipment	261,156,503	37,023,360	28,314,424	269,865,439
Infrastructure	132,714,803	8,818,781		141,533,584
Total	1,098,822,937	105,302,763	28,314,424	1,175,811,276
Total capital assets being depreciated, net	1,672,190,564	232,214,255	580,731	1,903,824,088
Governmental activities capital assets, net	$ 3,864,023,277	$ 428,868,204	$ 373,038,798	$ 3,919,852,683
Business-type activities:				
Nondepreciable assets:				
Land	$ 5,619,797	$ 3,144,496	$	$ 8,764,293
Construction in progress	3,893,646	855,494	2,893,945	1,855,195
Total capital assets not being depreciated	9,513,443	3,999,990	2,893,945	10,619,488
Depreciable assets:				
Buildings and improvements	124,799,231	15,949,446	751,105	139,997,572
Machinery and equipment	4,197,509	538,266	16,711	4,719,064
Intangibles		125,156		125,156
Total	128,996,740	16,612,868	767,816	144,841,792
Less accumulated depreciation for:				
Buildings and improvements	40,643,468	4,203,981	413,976	44,433,473
Machinery and equipment	965,293	85,796	8,448	1,042,641
Intangibles		25,031		25,031
Total	41,608,761	4,314,808	422,424	45,501,145
Total capital assets being depreciated, net	87,387,979	12,298,060	345,392	99,340,647
Business-type activities capital assets, net	$ 96,901,422	$ 16,298,050	$ 3,239,337	$ 109,960,135

The County pledged certain governmental activities land and buildings as collateral for various certificates of participation. See Note 13 – Long-term Liabilities for additional information regarding outstanding debt at June 30, 2020.

On July 1, 2019, Maricopa County restated governmental activities infrastructure-depreciable, net of accumulated depreciation, and net position by ($2,386,389) for corrections of prior periods. These corrections were a result of construction in progress related to infrastructure that should have been placed in service in a prior fiscal year. The restatement was comprised of adjustments to infrastructure, accumulated depreciation, and construction in progress, of $13,488,684, ($2,386,389), and ($13,488,684), respectively. See Note 4 – Beginning Balance Restatement for additional information.

Depreciation expense was charged to functions as follows:

Government activities:	
General government	$ 37,131,917
Public safety	44,163,484
Highways and streets	4,692,823
Health, welfare and sanitation	4,441,143
Culture and recreation	7,945,004
Education	151,574
Internal service funds	6,776,818
Total governmental activities depreciation expense	$ 105,302,763
Business-type activities	
Housing Authority	$ 4,314,808

NOTE 12 – CONSTRUCTION AND OTHER SIGNIFICANT COMMITMENTS

At June 30, 2020, 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, 2020, Maricopa County Transportation Department had contractual commitments, including retention payable, of $12,920,892 for construction of various roadway projects. At June 30, 2020, the County had spent $384,575,667 on these projects and had related estimated cost of completion based on the project budgets of $401,362,215, 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, 2020, Maricopa County Flood Control District had contractual commitments, including retention payable, of $37,386,661 for the construction of various flood control projects. At June 30, 2020, the County had spent $173,196,159 on these projects and had related estimated cost of completion based on the project budgets of $579,481,125, of which not all projects may be completed. Funding for these expenditures will be provided from the Flood Control District's tax levy of property within Maricopa County, the primary source of revenue for the Flood Control District. These projects are accounted for in the Flood Control Capital Projects Fund (nonmajor governmental fund).

Technology Improvement Projects

At June 30, 2020, Maricopa County had contractual commitments of $41,156,537, including retention payable, related to major capital projects accounted for in the County Improvement Fund (major governmental fund), Technology Capital Improvement Fund, and Detention Technology Capital Improvement Fund (nonmajor governmental funds), which are partially financed by the Certificates of Participation, Series 2015, and through transfers from the General Fund and Detention Operation Fund. At June 30, 2020, the County had spent $186,914,074 on these projects and had related estimated cost of completion based on the project budgets of $32,575,763, of which not all projects may be completed.

Construction of Various County Facilities

At June 30, 2020, Maricopa County had contractual commitments of $9,885,338, including retention payable, relating to major capital projects accounted for in the County Improvement Fund, General Fund County Improvements Fund (major governmental funds), and Detention Capital Projects Fund (nonmajor governmental fund), which are anticipated to be partially financed by long-term debt and through transfers

from the General Fund and Detention Operations Fund, respectively. At June 30, 2020, the County had spent $290,372,213 on these projects and had related estimated cost of completion based on the project budgets of $110,837,773, of which not all projects may be completed.

NOTE 13 – LONG-TERM LIABILITIES

The following schedule details the County's long-term liability and obligation activity for the year ended June 30, 2020.

	Balance July 1, 2019	Additions	Reductions	Balance June 30, 2020	Due Within One Year
Governmental activities:					
Certificates of participation (COP) and other payables:					
COP, direct placement	$ 32,105,000	$	$ 6,255,000	$ 25,850,000	$ 6,335,000
COP	90,080,000	133,440,000	13,245,000	210,275,000	58,920,000
Capital Leases	1,581,834	20,397,791	1,195,775	20,783,850	386,059
	123,766,834	153,837,791	20,695,775	256,908,850	65,641,059
Plus: COP premium	8,042,124	7,397,084	2,883,784	12,555,424	
Total bonds, COP, and other payables	131,808,958	161,234,875	23,579,559	269,464,274	65,641,059
Other liabilities:					
Claims and judgments	2,595,631		2,595,631		
Reported and incurred but not reported claims	79,380,385	180,816,605	173,998,460	86,198,530	30,873,849
Liability for closure and postclosure costs	10,908,819		787,068	10,121,751	644,398
Net pension and other postemployment benefits liability	1,640,675,013	238,313,175	1,726,184	1,877,262,004	
Total other liabilities	1,733,559,848	419,129,780	179,107,343	1,973,582,285	31,518,247
Governmental activities long-term liabilities	$ 1,865,368,806	$ 580,364,655	$ 202,686,902	$ 2,243,046,559	$ 97,159,306
Business-type activities:					
Loans and other payables:					
Loans payable	$ 27,386,865	$ 4,741,187	$ 717,624	$ 31,410,428	$ 3,538,380
Other long-term debt	2,829,207	3,565,695	2,581,085	3,813,817	
Net pension liabilities	2,853,450	11,674		2,865,124	
Business-type activities long-term liabilities	$ 33,069,522	$ 8,318,556	$ 3,298,709	$ 38,089,369	$ 3,538,380

Certificates of participation, loans, and other payables were as follows at June 30, 2020:

Certificates of Participation

On August 26, 2016, the Maricopa County Public Finance Corporation issued Certificates of Participation, Series 2016, direct placement, for $44,460,000 with an interest rate at 1.35% to refund $51,095,000 of outstanding Lease Revenue Bonds, Series 2007A with interest rates ranging from 4.00% - 5.00%. The certificates are payable semiannually on January 1 and July 1 of each year through 2023. These certificates are secured by the collateralization of the South Court Tower. The certificates are not callable prior to their scheduled maturity dates.

On March 14, 2018, Maricopa County issued $106,295,000 of Certificates of Participation, Series 2018A, to pay for the redevelopment of the County's former Madison Street Jail into office space and related parking facilities. The 2018A Certificates were executed and delivered under a trust agreement, dated June 1, 2015, and by a second supplement to the trust agreement, dated as of March 1, 2018. The certificates have interest rates ranging from 4.0 to 5.0 percent, payable semiannually on January 1 and July 1 each year, commencing on July 1, 2018 through 2024. These certificates are secured by the collateralization of the South Court Tower. The certificates are not callable prior to their scheduled maturity dates.

On February 4, 2020, Maricopa County issued $133,440,000 of Certificates of Participation, Series 2020 to pay for various capital projects. The two largest projects are the Administration Building Renovation and the Southeast Regional Justice Center at Mesa. The 2020 Certificates were executed and delivered under

a trust agreement, dated June 1, 2015, and by a third supplement to the trust agreement, dated as of February 1, 2020. The certificates have interest rates ranging from 4.0 to 5.0 percent, payable semiannually on January 1 and July 1 each year, commencing on July 1, 2020 through 2022. These certificates are secured by the collateralization of the South Court Tower. The certificates are not callable prior to their scheduled maturity dates.

The County's outstanding Certificates of Participation, direct placement and Certificates of Participation of $25,850,000 and $210,275,000, respectively, contain provisions that in an event of default, the trustee may at its option elect to terminate the lease, take possession of the leased property, and/or sell, convey, re-rent or re-let the leased property. The County's Certificates of Participation also contain a subjective acceleration clause that in an event of default allows the owners of at least 5% in outstanding principal amount to request the trustee to declare the certificates to be immediately due and payable.

The County also has an unused revolving line of credit in the amount of $35,000,000.

The following certificates of participation were outstanding at June 30, 2020:

DESCRIPTION	AMOUNT OF ISSUE	INTEREST RATES	MATURITY DATES	OUTSTANDING AT JUNE 30, 2020
COP, Series 2016 direct placement	$ 44,460,000	1.35%	7-1-20/23	$ 25,850,000
COP, Series 2018A	106,295,000	4.0 – 5.0%	7-1-20/24	76,835,000
COP, Series 2020	133,440,000	4.0 – 5.0%	7-1-20/22	133,440,000
Total	$ 284,195,000			$ 236,125,000

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

	Governmental Activities					
	COP, Series 2016 – Direct Placement		COP, Series 2018A		COP, Series 2020	
Year Ending June 30	Principal	Interest	Principal	Interest	Principal	Interest
2021	$ 6,335,000	$ 306,214	$ 13,905,000	$ 3,494,125	$ 45,015,000	$4,751,214
2022	6,420,000	220,118	14,600,000	2,781,500	43,135,000	3,342,875
2023	6,505,000	132,874	15,330,000	2,033,250	45,290,000	1,132,250
2024	6,590,000	44,482	16,100,000	1,247,500		
2025			16,900,000	422,500		
Total	$ 25,850,000	$ 703,688	$ 76,835,000	$ 9,978,875	$ 133,440,000	$9,226,339

Capital Leases

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

	Governmental Activities
Vehicles, Computer Systems, and Equipment	$ 7,738,702
Construction in Progress - Vehicles	2,737,988
Total Capital Assets	10,476,690
Less: Accumulated Depreciation	(1,846,768)
Net Value of Leased Capital Assets	$ 8,629,922

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

The following schedule details debt service requirements to maturity for the County's capital leases payable at June 30, 2020.

Year Ending June 30	Governmental Activities
2021	$ 400,855
2022	20,770,136
Total minimum lease payments	21,170,991
Less: amount representing interest	(387,141)
Present value of net minimum lease payments	$ 20,783,850

The present value of net minimum lease payments at June 30, 2020, of $20,783,850 exceeds the net value of leased assets of $8,629,922 because a portion of the assets acquired through capital leases are for computer related equipment that is below the County's capitalization threshold.

Housing Authority of Maricopa County Loans Payable

The Authority executed a repayment agreement in 2015 with HUD totaling $468,781 to repay HCV HAP funds as determined by a HUD Quality Assurance Division review. The agreement bears no interest and will call for equal quarterly payments over a period of 25 years from nonfederal sources of $4,687 commencing January 1, 2016. The outstanding balance was $379,713 as of June 30, 2020.

The Authority obtained financing for predevelopment expenses in relation to the development of Watson Homes and Norton Circle in the amount of $200,000. The notes bear zero interest and are due upon receipt of construction or permanent financing, but no later than December 16, 2018. The outstanding balance was $100,000 as of June 30, 2020, with the remaining balance extended until 2021.

The Authority obtained financing for renovation work at Casa Bonitas with FirstBank in the amount of $3,880,841. The loan bears interest at 5.40%, payable in monthly interest only payments through May 2019, at which time the loan converted to permanent financing. Payments of principal and interest of $20,790 are due until maturity in November 2035. The loan is collateralized by various real estate parcels known as Casa Bonitas. The outstanding balance was $3,829,989 as of June 30, 2020.

Promissory note payable to FirstBank for the Rose Terrace I property dated December 21, 2012, for $2,619,600. The note bears interest at 4.75% through January 1, 2018. The rate then increases to the greater of 6.00% or the 5-year Treasury Rate plus 3.00%. Monthly installments of principal and interest are payable in the amount of $13,793 through January 1, 2018. The payment amount was then adjusted to fully amortize the unpaid principal balance over the remaining life of the loan. The maturity date is October 1, 2022. The outstanding balance of the loan was $2,298,267 as of December 31, 2019.

Promissory note payable to Community Service of Arizona, Inc., with an original amount of $570,000. The note bears interest at 0.50% commencing on the payment due date as defined in the note agreement. The outstanding loan balance 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. Payments are contingent on positive cash flow of the Partnership. Note is collateralized by investment in real estate. For the year ended December 31, 2019, the accrued interest totaled $50,437.

Promissory note payable to Maricopa County in the original amount of $450,000. The note bears interest at 2% with principal payments of $31,486 are due annually on June 30th beginning in 2020 and subject to net cash flow as defined in the agreement. The loan is due in full no later than the 17th year following project completion estimated at January 2036 and is secured by the project known as Father Fidelis. The balance at June 30, 2020, was $450,000.

The Authority drawn on the line of credit with BBVA Bank in the amount of $350,000 on June 8, 2020. The outstanding balance was $350,000 as of June 30, 2020.

Permanent loan payable to CDT II, LLC in the original amount of $1,410,540. The permanent loan requires monthly principal and interest payments of $8,294 with interest at 5.82%. The loan matures on October 1, 2035, and is secured by a first lien on the property. If the loan is prepaid at any time prior to

June 1, 2035, a prepayment penalty is due. The balance of the loan was $1,373,004 as of December 31, 2019.

Second mortgage payable to the Arizona Department of Housing (ADOH). The mortgage bears interest at 2% per annum, commencing January 1, 2017, with annual payments of principal and interest due in the amount of $43,437, commencing January 1, 2018, and maturing September 29, 2037. The mortgage is nonrecourse debt secured in second priority by the project's rental property. The balance of the second mortgage was $249,600 as of December 31, 2019.

Third mortgage payable due to the Maricopa County in the original amount of $320,000. The mortgage bears no interest, payable in annual payments of $16,000, commencing June 1, 2018, through maturity on June 1, 2038. The loan is nonrecourse debt secured in third priority by the project's rental property. The balance of the mortgage was $313,463 as of December 31, 2019.

Permanent loan payable to CDT II, LLC in the original amount of $1,521,500. The permanent loan requires monthly principal and interest payments of $8,947 with interest at 5.82%. The loan matures on October 1, 2035, and is secured by a first lien on the property. If the loan is prepaid at any time prior to June 1, 2035, a prepayment penalty is due. The balance of the loan was $1,481,011 as of December 31, 2019.

Note payable due to the Maricopa County in the original amount of $200,000. The note bears no interest, payable in annual payments of $10,000, commencing June 1, 2018, through maturity on June 1, 2038. The loan note mortgage was $200,000 as of December 31, 2019.

Section 221(d)(4) HUD-insured loan payable to Red Mortgage Capital, in the maximum amount of $14,150,000, which accrues interest at 3.98% per annum. The note is payable in monthly installments commencing December 1, 2017, and has a maturity date of December 1, 2057. The loan is secured in first priority by a Multifamily Deed of Trust. The balance was $13,849,956 as of December 31, 2019.

Second mortgage totaling $1,000,000 due to ADOH for construction of the project. The mortgage bears interest at 2% per annum, with annual payments of principal and interest of $36,339 subject to surplus cash flow commencing June 30, 2018, until maturity on June 30, 2057. The loan is nonrecourse debt secured in second priority by the project's rental property. The balance was $900,000 as of December 31, 2019.

Community Development Block Grant (CDBG) loan totaling $650,000 due the City of Phoenix for construction of the project. The loan is payable in annual installments $38,840 subject to surplus cash flow, until maturity on December 31, 2057, and bears simple interest at a rate of 4% per annum. The loan is nonrecourse debt secured in third priority by the project's rental property. The total balance was $1,087,554 as of December 31, 2019.

Construction loan payable to JPMorgan Chase Bank, dated June 28, 2018, with a maximum principal amount of $13,700,000. The note bears interest at a variable rate of 2.5%. Monthly installments of interest are payable beginning August 10, 2018. The note matures June 27, 2020, at which time $1,000,000 will convert to permanent loan and remaining principal and interest shall be due. The loan requires monthly payments of $4,167 including an interest rate of 6.01% and matures December 2035. The note is secured by the mortgage on the rental property. The balance at December 31, 2019 was $3,688,941.

Home note payable to Maricopa County, dated June 27, 2018, for the original loan amount of $300,000. This loan does not bear interest. The note matures July 1, 2048, at which time all remaining principal shall be due. The balance at December 31, 2019 was $300,000.

Home note payable to Arizona Department of Housing, dated June 27, 2018, for the original loan amount of $335,742. The note bears simple interest at 3.05% annually beginning January 1, 2020. Annual installments of principal and interest are payable beginning June 1, 2021, and shall be paid in the amount greater of 1. $1,000 or 2. Surplus Cash Flow. The note matures June 1, 2050, at which time all remaining

principal and interest shall be due. As of December 31, 2019, only $239,283 of the loan proceed had been drawn.

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

	Business-type Activities
Year Ending June 30	Principal
2021	$ 3,538,380
2022	417,516
2023	2,551,090
2024	391,211
2025	405,857
2026-30	19,905,758
2031-35	621,957
2036-40	3,003,969
2041-45	574,690
Total	$ 31,410,428

Funding Source for Governmental Activities Liabilities

Governmental Activities Liabilities	Funding Source
Certificates of participation	County Improvement Debt Fund
Capital leases	County Improvement Debt Fund, General Fund, Recorders Surcharge Fund
Claims and judgments	General Fund, Transportation Operations Fund and Flood Control Fund (nonmajor special revenue funds)
Reported and incurred but not reported claims	Risk Management Fund and Employee Benefits Trust Fund (internal service funds)
Liability for closure and postclosure costs	General Fund
Net pension and other postemployment benefits liabilities	Various funds

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, 2020, the allowable six and fifteen percent limits were $2,591,659,584 and $6,479,148,959, respectively. The County had no outstanding general obligation debt at June 30, 2020 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, 2020, the County had no arbitrage liability.

NOTE 14 – MUNICIPAL LANDFILL CLOSURE AND POSTCLOSURE CARE COSTS

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

The County's last remaining landfill stopped accepting waste May 2007 and the final cover was completed in October 2010. At June 30, 2020, the County updated the estimates required to pay for maintenance and monitoring at the County's five landfill sites, in accordance with generally accepted accounting principles. The County estimated these costs to be approximately $10,121,751.

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 an 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 2020.

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

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

On July 1, 2019, the County maintained a $35,000,000 municipal revolving line of credit with a qualified interest rate of 61% and a non-qualified interest rate of 66% of the bank's prime rate, which had a maturity date of June 30, 2020. Outstanding principal and interest are due on June 30 of each year. During fiscal year 2020, the County had not borrowed against the line of credit. The municipal revolving line of credit was renewed to June 30, 2021.

On July 1, 2019, the County maintained a $12,937,811 irrevocable standby letter of credit issued to the Industrial Commission of Arizona for unfunded workers' compensation claims. On January 1, 2020, the letter of credit was increased to $14,552,488. The letter of credit was reserved against the municipal revolving line of credit. During fiscal year 2020, the letter of credit had not been drawn upon. The irrevocable standby letter of credit was renewed to June 30, 2021. However, an amendment will be issued on January 1, 2021, for the new liability amount.

NOTE 16 – OPERATING LEASES

The County's operating leases are for land, buildings, office equipment, and vehicles under the provisions of various long-term lease agreements classified as operating leases for accounting purposes. Rental expenses under the terms of these operating leases for governmental activities were $11,743,831 for the year ended June 30, 2020. These operating leases have remaining lease terms from one to eleven 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, 2020, are as follows:

Year Ending June 30	Governmental Activities
2021	$ 5,866,370
2022	4,173,756
2023	3,646,233
2024	1,775,166
2025	1,188,436
2026-2030	1,508,817
2031	69,600
Total minimum payments required	$ 18,228,378

NOTE 17 – 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 2.0 percent annual rate of return on investments. Accrued actuarial liabilities at June 30, 2020, for each insurable area follow:

Auto liability	$ 1,588,000
General liability	16,045,000
Workers' compensation	18,654,000
Medical malpractice	2,182,000
Auto physical damage	112,000
Property	149,000
Professional liability	619,000
Environmental property damage	1,959,020
Environmental liability	24,570,661
Unallocated	4,486,000
Total	$ 70,364,681

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
2017-18	$ 74,498,549	$ 18,355,104	$ (15,858,067)	$ 76,995,586
2018-19	76,995,586	7,155,306	(19,209,920)	64,940,972
2019-20	64,940,972	20,685,617	(15,261,908)	70,364,681

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, behavioral health, and vision claims) to eligible employees and their dependents.

Accrued actuarial liabilities at June 30, 2020, for each insurable area follow:

Medical	$ 14,483,343
Dental	538,129
Short-term disability	396,859
Behavioral health	266,856
Vision	77,706
Pharmacy	70,956
Total	$ 15,833,849

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
2017-18	$ 14,544,612	$ 141,278,161	$ (143,385,621)	$ 12,437,152
2018-19	12,437,152	152,951,923	(150,949,662)	14,439,413
2019-20	14,439,413	160,130,988	(158,736,552)	15,833,849

NOTE 18 – POLLUTION REMEDIATION OBLIGATIONS

Maricopa County 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 17 – Risk Management. At June 30, 2020, the County reported $26,147,643 of reported but unpaid claims, which is composed of the following pollution remediation obligations.

Landfill – The County entered into a Consent Decree with ADEQ to remediate contaminated groundwater at a County landfill. A Remedial Action Plan was approved by ADEQ in November 2016. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The estimate consists of a groundwater remediation program, a soil vapor extraction system and continued mandated monitoring and reporting to ADEQ.

A portion of County property adjacent to a municipal landfill is on 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. The County is responsible for 27.78% of the remediation costs. The County's reported pollution remediation liability is an estimate provided by a professional environmental consultant. The groundwater extraction and soil vapor extraction treatment systems will continue to be run until the groundwater and soil meet cleanup levels.

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

NOTE 19 – PENSIONS AND OTHER POSTEMPLOYMENT BENEFITS

The County contributes to the pension plans described below. The plans are component units of the State of Arizona.

At June 30, 2020, the County reported the following aggregate amounts related to pensions and other postemployment benefits (OPEB) for all plans to which it contributes:

Statement of Net Position and Statement of Activities	Governmental Activities	Business-Type Activities	Total
Net pension and OPEB asset	$ 16,637,315	$	$ 16,637,315
Net pension and OPEB liability	1,877,262,004	2,865,124	1,880,127,128
Deferred outflows of resources related to pensions and OPEB	382,854,241	326,653	383,180,894
Deferred inflows of resources related to pensions and OPEB	94,010,803	315,399	94,326,202
Pension and OPEB expense	142,279,240	81,590	142,360,830

The details of the OPEB plans are not disclosed in the note below as the amounts are not material.

The County's accrued payroll and employee benefits includes $6,201,144 of outstanding pension contribution amounts payable to all pension plans for the year ended June 30, 2020. Also, the County reported $155,574,948 of pension contributions as expenditures in the governmental funds related to all pension plans to which it contributes.

A. Arizona State Retirement System

Plan description—County employees not covered by the other pension plans described below participate in the Arizona State Retirement System (ASRS). The ASRS administers a cost-sharing multiple-employer defined benefit pension plan. The Arizona State Retirement System Board governs

the ASRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 2. The ASRS issues a publicly available financial report that includes its financial statements and required supplementary information. The report is available on its website at www.azasrs.gov.

Benefits provided—The ASRS provides retirement and survivor benefits. State statute establishes benefit terms. Retirement benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	Retirement Initial membership date:	
	Before July 1, 2011	On or after July 1, 2011
Years of service and age required to receive benefit	Sum of years and age equals 80 10 years, age 62 5 years, age 50* any years, age 65	30 years, age 55 25 years, age 60 10 years, age 62 5 years, age 50* any years, age 65
Final average salary is based on	Highest 36 consecutive months of last 120 months	Highest 60 consecutive months of last 120 months
Benefit percent per year of service	2.1% to 2.3%	2.1% to 2.3%

*With actuarially reduced benefits.

Retirement benefits for members who joined the ASRS prior to September 13, 2013, are subject to automatic cost-of-living adjustments based on excess investment earnings. Members with a membership date on or after September 13, 2013, are not eligible for cost-of-living adjustments. Survivor benefits are payable upon a member's death. For retired members, the retirement benefit option chosen determines the survivor benefit. For all other members, the beneficiary is entitled to the member's account balance that includes the member's contributions and employer's contributions, plus interest earned.

Contributions—In accordance with State statutes, annual actuarial valuations determine active member and employer contribution requirements. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. For the year ended June 30, 2020, statute required active ASRS members to contribute at the actuarially determined rate of 11.94 percent of the members' annual covered payroll for retirement, and statute required the County to contribute at the actuarially determined rate of 11.45 percent of the active members' annual covered payroll. In addition, the County was required by statute to contribute at the actuarially determined rate of 10.29 percent of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the ASRS would typically fill. The County's contributions to the pension plan for the year ended June 30, 2020, were $62,456,719.

During fiscal year 2020, the County paid for ASRS pension contributions as follows: 60 percent from the General Fund, 12 percent from major funds, and 28 percent from other funds.

Pension liability—At June 30, 2020, the County reported a liability of $740,981,614 for its proportionate share of the ASRS' net pension liability. The net pension liability was measured as of June 30, 2019. The total pension liability used to calculate the net pension liability was determined using update procedures to roll forward the total pension liability from an actuarial valuation as of June 30, 2018, to the measurement date of June 30, 2019. The County's proportion of the net pension liability was based on the County's actual contributions to the plan relative to the total of all participating employers' contributions for the year ended June 30, 2019. The County's proportion measured as of June 30, 2019, was 5.1 percent, which was an increase of 0.2 from its portion measured as of June 30, 2018.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2020, the County recognized pension expense for the ASRS of $70,600,947. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 13,386,038	$ 139,318
Changes of assumptions or other inputs	3,132,164	29,507,347
Net difference between projected and actual earnings on plan investments		16,654,720
Changes in proportion and differences between county contributions and proportionate share of contributions	17,051,891	4,544,178
County contributions subsequent to the measurement date	62,456,719	
Total	$ 96,026,812	$ 50,845,563

The amount reported as deferred outflows of resources related to ASRS pensions resulting from county contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as expenses as follows:

Year ending June 30	
2021	$ (6,115,428)
2022	(12,422,232)
2023	(3,198,402)
2024	4,460,592

Actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

ASRS	
Actuarial valuation date	June 30, 2018
Actuarial roll forward date	June 30, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.5%
Projected salary increases	2.7–7.2%
Inflation	2.3%
Permanent benefit increase	Included
Mortality rates	2017 SRA Scale U-MP

Actuarial assumptions used in the June 30, 2018, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on ASRS pension plan investments was determined to be 7.5 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expense and inflation) are developed for each major asset class. These ranges are combined to produce the long-term expected rate of return by weighting the expected future real rates of return by the target asset allocation percentage and by

adding expected inflation. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset Class	Target Allocation	Long-Term Expected Geometric Real Rate of Return
Equity	50%	6.09%
Credit	20%	5.36%
Interest rate sensitive bonds	10%	1.62%
Real estate	20%	5.85%
Total	100%	

Discount rate— The discount rate used to measure the ASRS total pension liability was 7.5 percent. The projection of cash flows used to determine the discount rate assumed that contributions from participating employers will be made based on the actuarially determined rates based on the ASRS Board's funding policy, which establishes the contractually required rate under Arizona statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the ASRS net pension liability to changes in the discount rate—The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.5 percent, as well as what the County's proportionate share of the net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.5 percent) or 1 percentage point higher (8.5 percent) than the current rate:

	1% Decrease (6.5%)	Current Discount Rate (7.5%)	1% Increase (8.5%)
County's proportionate share of the Net pension liability	$ 1,054,588,476	$ 740,981,614	$ 478,887,005

Pension plan fiduciary net position—Detailed information about the pension plan's fiduciary net position is available in the separately issued ASRS financial report.

B. Public Safety Personnel Retirement System and Corrections Officer Retirement Plan

Plan descriptions—County sheriff employees and County attorney investigators who are regularly assigned hazardous duty participate in the Public Safety Personnel Retirement System (PSPRS) or employees who became members on or after July 1, 2017, may participate in the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). Previously, County park rangers participated in the PSPRS; however, the plan currently has no active members and only four inactive members. This plan has not had any active members since fiscal year 2006-07. The net pension liability for this plan of $510,725 is included in the County's total net pension liability; however, the details of this plan are not disclosed in the note below as there are no active members and it is not material. The PSPRS administers agent and cost-sharing multiple-employer defined benefit pension plans. A nine-member board known as the Board of Trustees and the participating local boards govern the PSPRS according to the provisions of A.R.S. Title 38, Chapter 5, Article 4. County sheriff employees who are PSPRS members participate in the agent plan. County attorney investigators who were PSPRS members before July 1, 2017, participate in the agent plan, and those who became PSPRS members on or after July 1, 2017, participate in the cost-sharing plan (PSPRS Tier 3 Risk Pool), which is not further disclosed because of its relative insignificance to the County's financial statements.

County detention officers and Administrative Office of the Courts (AOC) probation, surveillance, and juvenile detention officers participate in the Corrections Officer Retirement Plan (CORP) or the Public Safety Personnel Defined Contribution Retirement Plan (PSPDCRP). The CORP administers an agent multiple-employer defined benefit pension plan (agent plan), which was closed to new members as of July 1, 2018, and a cost-sharing multiple-employer defined benefit pension plan for AOC officers (cost-sharing plan). Employees who were CORP members before July 1, 2018, participate in CORP, and AOC probation and surveillance officers who became members on or after July 1, 2018, participate in CORP or PSPDCRP. Detentions officers who became members on or after July 1, 2018, participate in PSPDCRP. The PSPRS Board of Trustees and the participating local boards govern CORP according to the provisions of A.R.S. Title 38, Chapter 5, Article 6.

The PSPRS issues a publicly available financial report that includes financial statements and required supplementary information for the PSPRS and CORP plans. The report is available on the PSPRS website at www.psprs.com.

Benefits provided—The PSPRS and CORP provide retirement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average monthly compensation, and service credit as follows:

	PSPRS		
	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2017	On or after July 1, 2017
Retirement and disability			
Years of service and age required to receive benefit	20 years of service, any age 15 years of service, age 62	25 years of service or 15 years of credited service, age 52.5	15 years of credited service, age 52.5* 15 or more years of service, age 55
Final average salary is based on	Highest 36 consecutive months of last 20 years	Highest 60 consecutive months of last 20 years	Highest 60 consecutive months of last 15 years
Benefit percent			
Normal retirement	50% less 2.0% for each year of credited service less than 20 years OR plus 2.0% to 2.5% for each year of credited service over 20 years, not to exceed 80%	1.5% to 2.5% per year of credited service, not to exceed 80%	
Accidental disability retirement	50% or normal retirement, whichever is greater		
Catastrophic disability retirement	90% for the first 60 months then reduced to either 62.5% or normal retirement, whichever is greater		
Ordinary disability retirement	Normal retirement calculated with actual years of credited service or 20 years of credited service, whichever is greater, multiplied by years of credited service (not to exceed 20 years) divided by 20		
Survivor Benefit			
Retired members	80% to 100% of retired member's pension benefit		
Active members	80% to 100% of accidental disability retirement benefit or 100% of average monthly compensation if death was the result of injuries received on the job		

*With actuarially reduced benefits.

	CORP		
	Initial membership date:		
	Before January 1, 2012	On or after January 1, 2012 and before July 1, 2018	AOC probation and surveillance officers: On or after July 1, 2018
Retirement and disability			
Years of service and age required to receive benefit	Sum of years and age equals 80 20 years, any age 10 years, age 62	25 years, age 52.5 10 years, age 62	10 years, age 52.5* 10 or more years, age 55
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years	
Benefit percent			
Normal retirement	2.0% to 2.5% per year of credited service, not to exceed 80%	2.5% per year of credited service, not to exceed 80%	1.25% to 2.25% per year of credited service, not to exceed 80%
Accidental disability retirement	50% or normal retirement if more than 20 years of credited service	50% or normal retirement if more than 25 years of credited service	
Total and permanent disability retirement	50% or normal retirement if more than 25 years of credited service		
Ordinary disability retirement	2.5% per year of credited service		
Survivor benefit			
Retired members	80% of retired member's pension benefit		
Active members	40% of average monthly compensation or 100% of average monthly compensation if death was the result of injuries received on the job. If there is no surviving spouse or eligible children, the beneficiary is entitled to 2 times the member's contributions.		

*With actuarially reduced benefits.

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. PSPRS also provides temporary disability benefits of 50 percent of the member's compensation for up to 12 months.

Employees covered by benefit terms—At June 30, 2020, the following employees were covered by the agent pension plans' benefit terms:

	PSPRS Sheriff	PSPRS Attorney Investigators	CORP Detention
Inactive employees or beneficiaries currently receiving benefits	514	19	630
Inactive employees entitled to but not yet receiving benefits	108	4	496
Active employees	591	10	1,754
Total	1,213	33	2,880

Contributions—State statutes establish the pension contribution requirements for active PSPRS and CORP employees. In accordance with State statutes, annual actuarial valuations determine employer contribution requirements for PSPRS and CORP pension benefits. The combined active member and employer contribution rates are expected to finance the costs of benefits employees earn during the year, with an additional amount to finance any unfunded accrued liability. Contributions rates for the year ended June 30, 2020, are indicated below. Rates are a percentage of active members' annual covered payroll.

	Active member-pension	County-pension
PSPRS Sheriff	7.65%-11.65%	56.83%-61.74%
PSPRS Attorney Investigators	7.65%-11.65%	46.17%
CORP Detention	8.41%	25.53%
CORP AOC	8.41% or 9.90%	27.91% or 30.71%

In addition, statute required the County to contribute at the actuarially determined rate indicated below of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the PSPRS or CORP would typically fill and employees participating in the PSPDCRP in addition to the County's required contributions to the PSPDCRP.

	Pension
PSPRS Sheriff	46.63%
PSPRS Attorney Investigators	30.73%
CORP Detention	17.79%
CORP AOC	22.96%

The County's contributions to the pension plans for the year ended June 30, 2020, were:

	Pension
PSPRS Sheriff	$ 32,315,977
PSPRS Attorney Investigators	1,377,237
CORP Detention	25,084,557
CORP AOC	22,028,084

During fiscal year 2020, the County paid for PSPRS and CORP pension contributions as follows: 51 percent from the General Fund, 48 percent from major funds, and 1 percent from other funds.

Pension liability—At June 30, 2020, the County reported the following liabilities:

	Net pension liability
PSPRS Sheriff	$ 358,716,320
PSPRS Attorney Investigators	3,565,056
CORP Detention	275,467,410
CORP AOC (County's proportionate share)	254,496,651

The net pension liabilities were measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total pension liabilities as of June 30, 2019, reflect changes of actuarial assumptions to decrease the investment rate of return from 7.4 percent to 7.3 percent and update the mortality rates.

Pension actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

PSPRS and CORP	
Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.5%
Price inflation	2.5%
Cost-of-living adjustment	1.75%
Mortality rates	PubS-2010 tables

Actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on PSPRS and CORP pension plan investments was determined to be 7.3 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

PSPRS and CORP		
Asset class	Target allocation	Long-term expected geometric real rate of return
Short term investments	2%	0.25%
Risk parity	4%	4.01%
Fixed income	5%	3.00%
Real assets	9%	6.75%
GTS	12%	4.01%
Private credit	16%	5.36%
Real estate	10%	4.50%
Private equity	12%	8.40%
Non-U.S. equity	14%	5.00%
U.S. equity	16%	4.75%
Total	100%	

Pension discount rates—At June 30, 2019, the discount rate used to measure the PSPRS and CORP total pension liabilities was 7.3 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2018. The projection of cash flows used to determine the discount rates assumed that plan member contributions will be made at the current contribution rate and that employer contributions will be made at rates equal to the difference between the actuarially determined contribution rate and the member rate. Based on those assumptions, the pension plans' fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long-term expected rate of return on pension plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Changes in the net pension liability

PSPRS Sheriff

	Pension Increase (decrease)		
	Total pension liability (a)	Plan fiduciary net position (b)	Net pension (asset) liability (a) - (b)
Balances at June 30, 2019, adjusted	$ 573,551,881	$ 240,136,989	$ 333,414,892
Service cost	13,413,866		13,413,866
Interest on the total pension liability	42,374,413		42,374,413
Differences between expected and actual experience in the measurement of the pension liability	9,575,440		9,575,440
Changes of assumptions or other inputs	10,594,310		10,594,310
Contributions – employer		31,940,779	(31,940,779)
Contributions – employee		5,603,052	(5,603,052)
Net investment income		13,212,001	(13,212,001)
Benefit payments, including refunds of employee contributions	(28,677,092)	(28,677,092)	
Administrative expenses		(230,325)	230,325
Other changes		131,094	(131,094)
Net Changes	47,280,937	21,979,509	25,301,428
Balance at June 30, 2020	$ 620,832,818	$ 262,116,498	$ 358,716,320

PSPRS Attorney Investigators

	Pension Increase (decrease)		
	Total pension liability (a)	Plan fiduciary net position (b)	Net pension (asset) liability (a) - (b)
Balances at June 30, 2019, adjusted	$ 12,247,882	$ 7,752,768	$ 4,495,114
Service cost	385,172		385,172
Interest on the total pension liability	902,532		902,532
Differences between expected and actual experience in the measurement of the pension liability	79,273		79,273
Changes of assumptions or other inputs	95,767		95,767
Contributions – employer		1,667,991	(1,667,991)
Contributions – employee		226,878	(226,878)
Net investment income		447,760	(447,760)
Benefit payments, including refunds of employee contributions	(873,347)	(873,347)	
Administrative expenses		(8,782)	8,782
Other changes		58,955	(58,955)
Net changes	589,397	1,519,455	(930,058)
Balance at June 30, 2020	$ 12,837,279	$ 9,272,223	$ 3,565,056

CORP Detention

	Pension Increase (decrease)		
	Total pension liability (a)	Plan fiduciary net position (b)	Net pension (asset) liability (a) - (b)
Balances at June 30, 2019	$ 502,309,142	$ 267,519,929	$ 234,789,213
Service cost	15,808,183		15,808,183
Interest on the total pension liability	37,503,283		37,503,283
Differences between expected and actual experience in the measurement of the pension liability	21,019,595		21,019,595
Changes of assumptions or other inputs	14,587,736		14,587,736
Contributions – employer		25,575,779	(25,575,779)
Contributions – employee		8,168,768	(8,168,768)
Net investment income		14,832,150	(14,832,150)
Benefit payments, including refunds of employee contributions	(22,632,403)	(22,632,403)	
Administrative expenses		(265,412)	265,412
Other changes		(70,685)	70,685
Net changes	66,286,394	25,608,197	40,678,197
Balance at June 30, 2020	$ 568,595,536	$ 293,128,126	$ 275,467,410

The County's proportion of the CORP AOC net pension liability was based on the County's actual contributions to the pension plans relative to the total of all participating counties' actual contributions for the year ended June 30, 2019. The County's proportion measured as of June 30, 2019, was 60.3 percent, which was an increase of 1.4 from its proportion measured as of June 30, 2018.

Sensitivity of the County's net pension liability to changes in the discount rate—The following table presents the County's net pension liabilities calculated using the discount rate of 7.3 percent, as well as what the County's net pension liability would be if it were calculated using a discount rate that is 1 percentage point lower (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

	1% Decrease (6.3%)	Current Discount Rate (7.3%)	1% Increase (8.3%)
PSPRS Sheriff Net pension liability	$ 441,333,160	$ 358,716,320	$ 291,069,268
PSPRS Attorney Investigators Net pension liability	4,836,933	3,565,056	2,485,983
CORP Detention Net pension liability	362,039,216	275,467,410	205,881,744
CORP AOC County's proportionate share of the net pension liability	326,960,525	254,496,651	195,434,352

Pension plan fiduciary net position—Detailed information about the plans' fiduciary net position is available in the separately issued PSPRS and CORP financial reports.

Pension expense—For the year ended June 30, 2020, the County recognized the following pension expense:

	Pension expense
PSPRS Sheriff	$ 48,872,268
PSPRS Attorney Investigators	705,327
CORP Detention	40,058,059
CORP AOC (County's proportionate share)	38,151,615

Pension deferred outflows/inflows of resources—At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

PSPRS Sheriff	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 11,813,414	$ 3,623,109
Changes of assumptions or other inputs	21,780,843	
Net differences between projected and actual earnings on plan investments	3,983,596	
County contributions subsequent to the measurement date	32,315,977	
Total	$ 69,893,830	$ 3,623,109

PSPRS Attorney Investigators	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 54,413	$ 4,451
Changes of assumptions or other inputs	105,204	
Net differences between projected and actual earnings on plan investments	129,535	
County contributions subsequent to the measurement date	1,377,237	
Total	$ 1,666,389	$ 4,451

CORP Detention	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 18,558,730	$ 12,071,605
Changes of assumptions or other inputs	25,849,212	
Net differences between projected and actual earnings on plan investments	3,902,483	
County contributions subsequent to the measurement date	25,084,557	
Total	$ 73,394,982	$ 12,071,605

CORP AOC	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 18,184,349	$ 7,237,897
Changes of assumptions or other inputs	16,314,915	
Net differences between projected and actual earnings on plan investments	4,784,798	
Changes in proportion and differences between county contributions and proportionate share of contributions	5,302,208	
County contributions subsequent to the measurement date	22,028,084	
Total	$ 66,614,354	$ 7,237,897

The amounts reported as deferred outflows of resources related to pensions resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to pensions will be recognized as expenses as follows:

Year ending June 30	PSPRS Sheriff	PSPRS Attorney Investigators	CORP Detention	CORP AOC
2021	$ 12,492,387	$ 162,625	$ 11,880,053	$ 12,277,575
2022	8,174,954	49,273	5,382,798	8,028,037
2023	8,276,712	40,105	7,068,219	8,233,054
2024	5,010,691	32,698	5,973,195	8,809,707
2025			5,934,555	

PSPDCRP plan—County sheriff employees, County attorney investigators, County detention officers, and AOC probation, surveillance, and juvenile detention officers who are not members of PSPRS or CORP participate in the PSPDCRP. The PSPDCRP is a defined contribution pension plan. The PSPRS Board of Trustees governs the PSPDCRP according to the provisions of A.R.S. Title 38, Chapter 5, Article 4.1. Benefit terms, including contribution requirements, are established by State statute.

For the year ended June 30, 2020, active PSPDCRP members were required by statute to contribute at least 9 percent (County sheriff employees and County attorney investigators) or 5 percent (County detention officers, and AOC probation, surveillance, and juvenile detention officers) of the member's annual covered payroll, and the County was required by statute to contribute 9 percent or 5 percent, respectively, of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the earnings on those contributions. Employees vest in a portion of the County's contributions each year as set forth in statute. The plan retains nonvested County contributions when forfeited because of employment terminations. For the year ended June 30, 2020, the County recognized pension expense of $544,182.

C. Elected Officials Retirement Plan

Plan description—Elected officials and judges participate in the Elected Officials Retirement Plan (EORP), ASRS or the Elected Officials Defined Contribution Retirement System (EODCRS). EORP administers a cost-sharing multiple-employer defined benefit pension plan for elected officials and judges who were members of the plan on December 31, 2013. The 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. The PSPRS issues a publicly available financial report that

includes financial statements and required supplementary information for the EORP plan. The report is available on PSPRS's website at www.psprs.com.

Benefits provided—The EORP provides retirement, disability, and survivor benefits. State statute establishes benefit terms. Retirement, disability, and survivor benefits are calculated on the basis of age, average yearly compensation, and service credit as follows:

	Initial membership date:	
	Before January 1, 2012	On or after January 1, 2012
Retirement and disability		
Years of service and age required to receive benefit	20 years, any age 10 years, age 62 5 years, age 65 5 years, any age* any years and age if disabled	10 years, age 62 5 years, age 65 any years and age if disabled
Final average salary is based on	Highest 36 consecutive months of last 10 years	Highest 60 consecutive months of last 10 years
Benefit percent		
Normal Retirement	4% per year of service, not to exceed 80%	3% per year of service, not to exceed 75%
Disability Retirement	80% with 10 or more years of service 40% with 5 to 10 years of service 20% with less than 5 years of service	75% with 10 or more years of service 37.5% with 5 to 10 years of service 18.75% with less than 5 years of service
Survivor benefit		
Retired Members	75% of retired member's benefit	50% of retired member's benefit
Active Members and other inactive members	75% of disability retirement benefit	50% of disability retirement benefit

* With reduced benefits of 0.25% for each month early retirement precedes the member's normal retirement age, with a maximum reduction of 30%.

Retirement and survivor benefits are subject to automatic cost-of-living adjustments based on inflation. In addition, the Legislature may enact permanent one-time benefit increases after a Joint Legislative Budget Committee analysis of the increase's effects on the plan.

Contributions—State statutes establish active member and employer contribution requirements. Statute also appropriates $5 million annually through fiscal year 2043 for the EORP from the State of Arizona to supplement the normal cost plus an amount to amortize the unfunded accrued liability and designates a portion of certain court fees for the EORP. For the year ended June 30, 2020, statute required active EORP members to contribute 7 or 13 percent of the members' annual covered payroll and the County to contribute at the actuarially determined rate of 61.43 percent of all active EORP members' annual covered payroll. Also, statute required the County to contribute 49.49 percent to EORP of the annual covered payroll of elected officials and judges who were ASRS members and 55.43 percent to EORP of the annual covered payroll of elected officials and judges who were EODCRS members, in addition to the County's required contributions to ASRS and EODCRS for these elected officials and judges. In addition, statute required the County to contribute 39.72 percent of annual covered payroll of retired members who worked for the County in positions that an employee who contributes to the EORP would typically fill. The County's contributions to the pension plan for the year ended June 30, 2020, were $14,032,510.

During fiscal year 2020, the County paid for EORP pension contributions as follows: 97.6 percent from the General Fund and 2.4 percent from other nonmajor funds.

Pension liability—At June 30, 2020, the County reported a liability for its proportionate share of the EORP's net pension liability that reflected a reduction for the County's proportionate share of the State's appropriation for EORP. The amount the County recognized as its proportionate share of the net pension liability, the related state support, and the total portion of the net pension liability that was associated with the County were as follows:

County's proportionate share of the EORP net pension liability	$	240,825,637
State's proportionate share of the EORP net pension liability associated with the County		22,635,120
Total	$	263,460,757

The net pension liability was measured as of June 30, 2019, and the total pension liability used to calculate the net pension liability was determined by an actuarial valuation as of that date. The total liability as of June 30, 2019, reflect changes of actuarial assumptions to decrease the investment rate of return from 7.4 percent to 7.3 percent and update the mortality rates.

The County's proportion of the net pension liability was based on the County's required contributions to the plan relative to the total of all participating employers' required contributions for the year ended June 30, 2019. The County's proportion measured as of June 30, 2019, was 36.3 percent, which is an increase of 10.2 from its proportion measured as of June 30, 2018.

Pension expense and deferred outflows/inflows of resources—For the year ended June 30, 2020, the County recognized pension expense for EORP of ($56,991,642) and revenue of ($1,573,613) for the County's proportionate share of the State's appropriation to EORP and the designated court fees. At June 30, 2020, the County reported deferred outflows of resources and deferred inflows of resources related to pensions from the following sources:

EORP	Deferred outflows of resources	Deferred inflows of resources
Differences between expected and actual experience	$ 5,369,263	$ 228,392
Changes of assumptions or other inputs	757,105	6,843,638
Net difference between projected and actual earnings on pension plan investments	1,638,436	
Changes in proportion and differences between county contributions and proportionate share of contributions	45,411,115	2,545,872
County contributions subsequent to the measurement date	14,032,510	
Total	$ 67,208,429	$ 9,617,902

The amounts reported as deferred outflows of resources related to EORP resulting from County contributions subsequent to the measurement date will be recognized as a reduction of the net pension liability in the year ending June 30, 2021. Other amounts reported as deferred outflows of resources and deferred inflows of resources related to EORP pensions will be recognized in pension expense as follows:

Year ending June 30	
2021	$ 43,093,747
2022	(417,828)
2023	457,530
2024	424,568

Actuarial assumptions—The significant actuarial assumptions used to measure the total pension liability are as follows:

EORP	
Actuarial valuation date	June 30, 2019
Actuarial cost method	Entry age normal
Investment rate of return	7.3%
Wage inflation	3.75%
Price inflation	2.5
Cost-of-living adjustment	1.75%
Mortality rates	PubG-2010 tables

Actuarial assumptions used in the June 30, 2019, valuation were based on the results of an actuarial experience study for the 5-year period ended June 30, 2016.

The long-term expected rate of return on EORP pension plan investments was determined to be 7.3 percent using a building-block method in which best-estimate ranges of expected future real rates of return (expected returns, net of pension plan investment expenses and inflation) are developed for each major asset class. The target allocation and best estimates of geometric real rates of return for each major asset class are summarized in the following table:

Asset class	Target allocation	Long-term geometric real rate of return
Short term investments	2%	0.25%
Risk parity	4%	4.01%
Fixed income	5%	3.00%
Real assets	9%	6.75%
GTS	12%	4.01%
Private credit	16%	5.36%
Real estate	10%	4.50%
Private equity	12%	8.40%
Non-U.S. equity	14%	5.00%
U.S. equity	16%	4.75%
Total	100%	

Discount rate—At June 30, 2019, the discount rate used to measure the EORP total pension liability was 7.3 percent, which was a decrease of 0.1 from the discount rate used as of June 30, 2018. The projection of cash flows used to determine the discount rate assumed that plan member contributions will be made at the current contribution rate, employer contributions will be made at the actuarially determined rates, and State contributions will be made as currently required by statute. Based on those assumptions, the pension plan's fiduciary net position was projected to be available to make all projected future benefit payments of current plan members. Therefore, the long term expected rate of return on plan investments was applied to all periods of projected benefit payments to determine the total pension liability.

Sensitivity of the County's proportionate share of the EORP net pension liability to changes in the discount rate—The following table presents the County's proportionate share of the net pension liability calculated using the discount rate of 7.3 percent, as well as what the County's proportionate share of the net pension liability would be if it was calculated using a discount rate that is 1 percentage point lower (6.3 percent) or 1 percentage point higher (8.3 percent) than the current rate:

EORP	1% Decrease (6.3%)	Current discount rate (7.3%)	1% Increase (8.3%)
County's proportionate share of the net pension liability	$ 275,781,577	$ 240,825,637	$ 211,052,583

Pension plan fiduciary net position—Detailed information about the pension plan's fiduciary net position is available in the separately issued EORP financial report.

EODCRS plan—Elected officials and judges who are not members of EORP or ASRS participate in the EODCRS. The EODCRS is a defined contribution pension plan. The PSPRS Board of Trustees governs the EODCRS according to the provisions of A.R.S Title 38, Chapter 5, Article 3.1. Benefit terms, including contribution requirements, are established by State statute.

For the year ended June 30, 2020, active EODCRS members were required by statute to contribute 8 percent of the members' annual covered payroll, and the County was required by statute to contribute 6 percent of active members' annual covered payroll to an individual employee account. Employees are immediately vested in their own contributions and the County's contributions to the individual employee account and the earnings on those contributions. For the year ended June 30, 2020, the County recognized pension expense of $287,905.

NOTE 20 – INTERFUND BALANCES AND ACTIVITY

Interfund receivables and payables – interfund balances at June 30, 2020, were as follows:

	Payable To		
Payable from	General Fund	Detention Operations Fund	Total Due To
Coronavirus Relief Fund	$ 23,518,077	$ 53,695,282	$ 77,213,359
Nonmajor Governmental Funds	11,318,756		11,318,756
Internal Service Funds	666,065		666,065
Total Due From	$ 35,502,898	$ 53,695,282	$ 89,198,180

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, 2020.

Interfund transfers – interfund transfers for the year ended June 30, 2020, were as follows:

	Transfers In						
Transfers Out	General Fund	Detention Operations Fund	County Improvement Debt Fund	General Fund County Improvements Fund	Nonmajor Governmental Funds	Internal Service Funds	Total Transfers Out
General Fund	$	$ 190,472,566	$ 18,071,938	$ 141,286,033	$ 59,051,383	$ 5,000,000	$413,881,920
Detention Operations Fund					8,198,895		8,198,895
County Improvement Fund			11,537				11,537
General Fund County Improvements Fund	16,889,897		55,077,475				71,967,372
Nonmajor Governmental Funds	11,973,700	3,277,140			91,692,353		106,943,193
Internal Service Funds						35,393	35,393
Total Transfers In	$28,863,597	$193,749,706	$ 73,160,950	$141,286,033	$158,942,631	$ 5,035,393	$601,038,310

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	$ 35,502,898	$	$ 28,863,597	$ 413,881,920
Special Revenue Funds				
Coronavirus Relief Fund		77,213,359		
Detention Operations	53,695,282		193,749,706	8,198,895
Debt Service Funds				
County Improvement Debt			73,160,950	
Capital Projects Funds				
County Improvement				11,537
General Fund County Improvement			141,286,033	71,967,372
NONMAJOR FUNDS				
Special Revenue Funds				
Air Quality Grants		1,014,879		
Animal Control Field Operations				956,949
Animal Control License/Shelter			2,408,562	
Cactus League Operations			17,866	
Clerk of the Court Grants		208,460		
County Attorney Grants		1,096,912		
Emergency Management		51,839		
Environmental Service Environmental Health			80,537	
Environmental Service Grants		4,257		
Flood Control				33,849,772
Human Services Grants		6,070,499	644,574	
Law Library Fees				1,000,000
Library District			2,000,000	
Non-Departmental Grants				14,208

Funds	Due From Other Funds	Due To Other Funds	Transfers In	Transfers Out
Public Defender Grants				481,747
Public Health Fees			822	
Public Health Grants		1,681,588		
Recorders Surcharge			236,622	
School Grants		1,108,515	373,825	
Sheriff Donations				925,000
Superior Court Building Repair			1,000,000	
Superior Court Grants		81,807	14,208	
Transportation Operations				51,420,123
Debit Service Funds				
Stadium District Debt Service				17,866
Capital Projects Funds				
Detention Capital Projects			8,198,895	4,785,575
Detention Technology Capital Improvement			1,508,435	
Flood Control Capital Projects			33,849,772	
Library District Capital Improvement				2,000,000
Sheriff MASH Capital Improvement			925,000	
Technology Capital Improvement			56,263,390	11,491,953
Transportation Capital Projects			51,420,123	
Internal Service Funds				
Risk Management			5,035,393	
Sheriff Warehouse		666,065		
Telecommunications				35,393
Total	$ 89,198,180	$ 89,198,180	$ 601,038,310	$ 601,038,310

NOTE 21 – DISCRETELY PRESENTED COMPONENT UNIT DISCLOSURES

The significant accounting disclosures for Maricopa County's discretely presented component unit, the Industrial Development Authority of Maricopa County (Authority), are presented below. For additional information on the Authority, see Note 1 – Summary of Significant Accounting Policies, Section A – Reporting Entity.

A. Measurement Focus, Basis of Accounting, and Financial Statement Presentation

The Authority's financial statements have been prepared in conformity with accounting principles generally accepted in the United States of America applicable to governmental units adopted by the Governmental Accounting Standards Board (GASB).

The statement of net position and the statement of activities are reported using the economic resources measurement focus and the accrual basis of accounting. Revenues are recorded when earned and expenses are recorded when a liability is incurred, regardless of the timing of related cash flows.

B. Deposits and Investments

Investments in securities are stated at fair value.

Deposits and investments at June 30, 2020, consist of the following:

Deposits:		
Cash in bank	$	833,454
Certificates of deposit		3,083,554
Investments:		
Money market		6,443,056
Federal Home Loan Banks		10,366,175
Federal National Mortgage Association		50,133
Federal Farm Credits Banks Funding Corporation		4,999,991
Federal Home Loan Mortgage Corporation		2,545,676
Government National Mortgage Association		90,407
Arizona Community Foundation		1,782,138
Down Payment Assistance Investment Notes		12,017
Total deposits and investments:	$	30,206,601

Deposits

Custodial credit risk is the risk that in the event of a bank failure, the Authority's deposits may not be returned to it. The Authority places its cash with high-credit quality financial institutions. At various times throughout the year and at year-end, the Authority's cash balances exceed the federally insured limits. At June 30, 2020, $6,566,999 was uninsured and uncollateralized. Management believes there are no unusual risks associated with current depository institutions. The Authority has no policy concerning exposure to custodial credit risk.

Investments

Interest Rate Risk – The Authority's investment policy concerning exposure to interest rate risk is acceptance of no return lower than the market return normally associated with any specific asset class into which the Authority invests.

Estimated maturities of the Authority's investments consisted of the following at June 30, 2020:

Investment Type	Within six months	Six months to one year	One to three years	More than three years	Totals
Federal National Mortgage Association	$	$	$	$ 50,133	$ 50,133
Federal Home Loan Mortgage Corporation	2,545,676				2,545,676
Government National Mortgage Association				90,407	90,407
Federal Home Loan Banks			7,707,237	2,658,938	10,366,175
Federal Farm Credits Banks Funding Corporation	3,000,006		1,999,985		4,999,991
Arizona Community Foundation	1,782,138				1,782,138
Down Payment Assistance Investment Notes				12,017	12,017
Totals:	$ 7,327,820	$	$ 9,707,222	$ 2,811,495	$ 19,846,537

Concentration Risk – The Authority's investment policy concerning exposure to concentration risk is to diversify investments so as to minimize the risk of large losses, unless under certain circumstances it is clearly prudent not to do so. More than 5% of IDA's investments at June 30, 2020 were in Federal Home Loan Mortgage Corporation (Freddie Mac), Federal Home Loan Banks, Federal Farm Credits Banks Funding Corporation and the Arizona Community Foundation. These investments were 12.8%, 52.2%, 25.2% and 9.0%, respectively, of the IDA's total investments.

Credit Risk – The Authority's investment policy concerning exposure to credit risk is acceptance of no risk in excess of market risks normally associated with any specific asset class into which the Authority invests. At June 30, 2020, credit risk for the Authority's investments was as follows:

Investment type	Moody's Rating	Standard and Poor's Rating
Federal Home Loan Banks	Aaa	AA+
Federal National Mortgage Association	Aaa	AA+
Federal Farm Credit Banks Funding Corporation	Aaa	AA+
Federal Home Loan Mortgage Corporation	Aaa	AA+
Government National Mortgage Association	Aaa	AA+

Custodial Credit Risk – The Authority has no policy concerning exposure to custodial credit risk. All investments are reported at fair value. Investments are uninsured and unregistered and held by investment brokers in the Authority's name.

The Authority had an unrealized gain in the fair value of investments of $185,156 and realized gain of $107,460 for the year ended June 30, 2020. The unrealized and realized gains are included in unrestricted investment earnings in general revenues in the accompanying Statement of Activities.

Fair Value of Investments – In determining fair value, the Authority uses various valuation approaches within the fair value measurement framework. Fair value measurements are determined based on the assumptions that market participants would use in pricing an asset or liability.

The fair value measurement framework establishes a hierarchy for inputs used in measuring fair value that maximizes the use of observable inputs and minimizes the use of unobservable inputs by requiring that the most observable inputs be used when available.

The fair value measurements define levels within the hierarchy based on the reliability of inputs as follows:

Level 1 – Valuations based on unadjusted quoted prices for identical assets or liabilities in active markets;

Level 2 – Valuations based on quoted prices for similar assets or liabilities or identical assets or liabilities in less active markets, such as dealer or broker markets; and

Level 3 – Valuations derived from valuation techniques in which one or more significant inputs or significant value drivers are unobservable, such as pricing models, discounted cash flow models and similar techniques not based on market, exchange, dealer or broker-traded transactions.

The Authority's investments at June 30, 2020, categorized within the fair value hierarchy detailed above were as follows:

		Fair Value Measurements Using		
	Total	Level 1	Level 2	Level 3
Investments by fair value level				
Federal Home Loan Banks	$ 10,366,175	$	$ 10,366,175	$
Federal National Mortgage Association	50,133		50,133	
Federal Farm Credits Banks Funding Corporation	4,999,991		4,999,991	
Federal Home Loan Mortgage Corporation	2,545,676		2,545,676	
Government National Mortgage Association	90,407		90,407	
Total investments by fair value level:	$ 18,052,382	$	$ 18,052,382	$
External investments measured at net asset value				
Arizona Community Foundation	$ 1,782,138			
Down Payment Assistance Investment Notes	12,017			
Totals investments measured at fair value:	$ 19,846,537			

MARICOPA
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ARIZONA
COUNTY

Financial Section

Required Supplementary Information

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 607,182,921	$ 607,182,921	$ 610,232,942	$ 3,050,021
Licenses and permits	1,354,295	1,354,296	1,472,770	118,474
Intergovernmental	805,620,952	805,626,985	813,133,746	7,506,761
Charges for services	52,800,197	56,833,013	77,818,671	20,985,658
Fines and forfeits	11,116,404	11,113,927	10,126,050	(987,877)
Interest income	2,400,000	2,400,000	25,507,449	23,107,449
Miscellaneous	2,659,032	2,696,410	6,979,645	4,283,235
Total revenues	1,483,133,801	1,487,207,552	1,545,271,273	58,063,721
EXPENDITURES				
General government				
Assessor	25,941,695	26,442,783	24,610,560	1,832,223
Assistant County Manager	1,150,211	1,186,462	974,981	211,481
Board of Supervisors	2,145,820	2,209,240	2,069,887	139,353
Budget	1,693,747	1,753,304	1,477,570	275,734
County Call Center	1,640,324	1,727,511	1,693,082	34,429
Clerk of the Board	1,647,317	1,703,631	1,516,912	186,719
County Attorney	9,225,948	9,712,691	8,926,825	785,866
County Manager’s Office	4,280,863	4,409,324	3,480,312	929,012
Elections	13,148,398	21,671,765	20,106,027	1,565,738
Enterprise Technology	65,492,880	65,867,919	51,879,366	13,988,553
Equipment Services (1)	712,524	712,524	2,023,117	(1,310,593)
Facilities Management	41,549,049	42,132,805	38,890,846	3,241,959
Finance	3,894,006	4,041,848	3,828,097	213,751
Human Resources	11,696,713	11,985,900	11,115,586	870,314
Internal Audit	2,349,215	2,416,683	2,166,614	250,069
Non Departmental	52,722,481	49,594,021	(12,982,325)	62,576,346
Procurement Services	2,610,313	2,695,831	2,474,153	221,678
Recorder	5,527,714	5,746,591	5,725,432	21,159
Treasurer	6,928,779	7,145,136	7,114,931	30,205
Total general government	254,357,997	263,155,969	177,091,973	86,063,996
Public safety				
Adult Probation	63,734,729	66,838,242	66,525,131	313,111
Clerk of Superior Court	36,366,917	38,312,608	38,226,505	86,103
Constables	3,834,556	3,867,990	3,852,380	15,610
County Attorney	89,838,730	92,855,916	88,225,909	4,630,007
County Manager’s Office	518,246	533,635	474,006	59,629
Emergency Management	3,160,555	3,227,506	3,124,174	103,332
Equipment Services (1)	3,921,876	3,921,876	2,299,431	1,622,445
Facilities Management	8,414,025	8,388,897	5,847,560	2,541,337
Justice Courts	20,387,600	21,287,823	20,394,283	893,540
Juvenile Probation	20,251,779	21,216,061	20,266,142	949,919
Legal Advocate	14,382,611	14,907,897	14,259,087	648,810

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

(continued)

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
Public safety (cont.)				
Legal Defender	$ 14,337,154	$ 14,928,495	$ 14,831,340	$ 97,155
Non Departmental	55,758,532	26,836,457	3,264,135	23,572,322
Planning and Development	1,268,462	1,268,462	916,400	352,062
Public Advocate	10,132,916	10,511,314	9,783,493	727,821
Public Defender	45,051,795	46,839,110	44,567,678	2,271,432
Public Defense Services	52,045,878	51,051,798	44,081,271	6,970,527
Public Fiduciary	4,120,236	4,261,329	4,222,534	38,795
Sheriff	162,956,605	170,279,403	129,730,579	40,548,824
Superior Court	100,011,732	104,675,755	100,387,099	4,288,656
Total public safety	710,494,934	706,010,574	615,279,137	90,731,437
Highways and Streets				
Transportation	111,672	111,672	67,925	43,747
Health, welfare and sanitation				
Air Quality	1,119,037	1,119,037	1,113,455	5,582
Animal Care and Control	1,066,360	1,066,360	1,029,907	36,453
Correctional Health	3,781,500	3,802,503	2,824,072	978,431
Environmental Services	9,640,414	9,793,186	9,477,118	316,068
Facilities Management	55,000	55,000	30,813	24,187
Human Services	3,940,220	3,988,962	3,394,609	594,353
Medical Examiner	12,054,453	12,535,807	11,870,694	665,113
Non Departmental	273,027,727	271,384,802	271,105,612	279,190
Public Health	14,533,873	14,988,605	14,119,098	869,507
Total health, welfare and sanitation	319,218,584	318,734,262	314,965,378	3,768,884
Culture and recreation				
Parks and Recreation	918,891	916,455	916,454	1
Total culture and recreation	918,891	916,455	916,454	1
Education				
Superintendent of Schools	2,841,625	2,906,930	2,906,720	210
Non Departmental	121,328			
Total education	2,962,953	2,906,930	2,906,720	210
Total expenditures	1,288,065,031	1,291,835,862	1,111,227,587	180,608,275
Excess of revenues over expenditures	195,068,770	195,371,690	434,043,686	238,671,996

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

(continued)

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
General Fund (Continued)
Year Ended June 30, 2020

OTHER FINANCING SOURCES (USES)				
Transfers in	$ 28,381,850	$ 28,863,597	$ 28,863,597	$
Transfers out	(435,158,151)	(435,942,818)	(413,881,920)	22,060,898
Capital lease agreements			13,496,875	13,496,875
Total other financing uses	(406,776,301)	(407,079,221)	(371,521,448)	35,557,773
Net change in fund balances	(211,707,531)	(211,707,531)	62,522,238	274,229,769
Fund balance, July 1, 2019	211,707,531	211,707,531	240,360,714	28,653,183
Change in nonspendable resources:				
Decrease in inventories			685,516	685,516
Fund balance, June 30, 2020	$	$	$ 303,568,468	$ 303,568,468

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

(1) As the County budgets at the department level, a department may be over budget in one expenditure function but remain within budget across all expenditure functions.

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Coronavirus Relief Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 30,935,900	$ 98,365,180	$ 67,429,280
Interest income			6,082,332	6,082,332
Total revenues		30,935,900	104,447,512	73,511,612
EXPENDITURES				
Health, welfare and sanitation				
Adult Probation		865,000	375,784	489,216
Air Quality		25,000		25,000
Animal Care and Control		82,000	75,354	6,646
Assessor		40,000	37,366	2,634
Assistant County Manager		100,000	99,069	931
Budget		22,000	14,887	7,113
County Call Center		20,000	17,177	2,823
Clerk of the Board		14,000	9,484	4,516
Clerk of the Superior Court		625,000	540,694	84,306
Constables		15,000	8,105	6,895
Correctional Health		400,000	13,094,483	(12,694,483)
County Attorney		1,550,000	1,316,901	233,099
County Manager		45,000	43,918	1,082
Deputy County Manger		10,000	4,437	5,563
Elections		2,075,000	310,233	1,764,767
Emergency Management		15,000	13,179	1,821
Enterprise Technology		425,000	415,605	9,395
Environmental Services		150,000	164,112	(14,112)
Equipment Services		130,000	63,010	66,990
Facilities Management		150,000	203,143	(53,143)
Finance		20,000	1,459	18,541
Flood Control District		75,000	49,320	25,680
Human Resources		30,000	45,925	(15,925)
Human Services		1,325,000	1,705,146	(380,146)
Integrated Criminal Justice Information		5,000	3,426	1,574
Internal Audit		35,000	31,757	3,243
Justice Courts		605,000	188,001	416,999
Juvenile Probation		887,500	564,656	322,844
Library District		300,000	284,972	15,028
Medical Examiner		150,000	18,374	131,626
Non Departmental		5,250,000	3,633,512	1,616,488
Parks and Recreation		150,000	46,054	103,946
Planning and Development		75,000	48,404	26,596
Procurement Services		500,000	212,005	287,995
Public Defense Services		300,000	277,213	22,787

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

(continued)

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Coronavirus Relief Fund (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Final Budget - Positive
	Original	Final	Amounts	(Negative)
Health, welfare and sanitation (cont.)				
Public Fiduciary	$	$ 50,000	$ 36,855	$ 13,145
Public Health		7,400,000	5,744,267	1,655,733
Real Estate		30,400	23,359	7,041
Recorder		450,000	580,569	(130,569)
Risk Management		5,000	3,003	1,997
Sheriff		2,765,000	67,548,346	(64,783,346)
Superintendent of Schools		7,000	3,491	3,509
Superior Court		3,521,000	732,513	2,788,487
Transportation		215,000	327,173	(112,173)
Treasurer		27,000	29,801	(2,801)
Total health, welfare and sanitation		30,935,900	98,946,542	(68,010,642)
Total expenditures		30,935,900	98,946,542	(68,010,642)
Excess of revenues over expenditures			5,500,970	5,500,970
Net change in fund balances			5,500,970	5,500,970
Fund balance, July 1, 2019				
Change in nonspendable resources:				
Increase in inventories			1,554,901	1,554,901
Fund balance, June 30, 2020	$	$	$ 7,055,871	$ 7,055,871

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

Maricopa County
Required Supplementary Information
Budgetary Comparison Schedule
Detention Operations Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget - Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 178,377,215	$ 178,377,215	$ 182,556,542	$ 4,179,327
Intergovernmental	329,067	329,064	156,800	(172,264)
Charges for services	24,251,637	24,251,640	19,484,228	(4,767,412)
Interest income	750,000	750,000	2,739,811	1,989,811
Miscellaneous			222,924	222,924
Total revenues	203,707,919	203,707,919	205,160,305	1,452,386
EXPENDITURES				
Public safety				
Adult Probation	39,177,972	41,188,629	40,157,546	1,031,083
Emergency Management	48,941	48,941	48,941	
Enterprise Technology	2,062,598	2,275,426	2,190,249	85,177
Equipment Services	1,050,000	1,184,994	1,120,302	64,692
Facilities Management	27,468,529	27,559,546	19,507,069	8,052,477
Integrated Criminal Justice Information	1,694,956	1,731,033	1,695,031	36,002
Juvenile Probation	38,964,318	39,994,112	36,616,088	3,378,024
Non Departmental	26,245,828	15,007,804	765,017	14,242,787
Sheriff	221,065,098	227,595,363	181,493,704	46,101,659
Total public safety	357,778,240	356,585,848	283,593,947	72,991,901
Health, welfare, and sanitation				
Correctional health	68,199,194	69,859,094	53,906,986	15,952,108
Non Departmental	312,151	312,151		312,151
Total health welfare and sanitation	68,511,345	70,171,245	53,906,986	16,264,259
Total expenditures	426,289,585	426,757,093	337,500,933	89,256,160
Deficiency of revenues under expenditures	(222,581,666)	(223,049,174)	(132,340,628)	90,708,546
OTHER FINANCING SOURCES (USES)				
Transfers in	217,480,589	217,948,097	193,749,706	(24,198,391)
Transfers out	(4,759,667)	(4,759,667)	(8,198,895)	(3,439,228)
Capital lease agreements			1,842,196	1,842,196
Total other financing sources	212,720,922	213,188,430	187,393,007	(25,795,423)
Net change in fund balances	(9,860,744)	(9,860,744)	55,052,379	64,913,123
Fund balance, July 1, 2019	37,723,619	37,723,619	38,725,493	1,001,874
Change in nonspendable resources:				
Increase in inventories			324,529	324,529
Fund balance, June 30, 2020	$ 27,862,875	$ 27,862,875	$ 94,102,401	$ 66,239,526

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

Maricopa County
Required Supplementary Information
Notes to Budgetary Comparison Schedules
June 30, 2020

NOTE 1 - BUDGETARY BASIS OF ACCOUNTING

Budgeting and Budgetary Control

Arizona Revised Statutes (A.R.S.) require the County to prepare and adopt a balanced budget annually for each 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, Coronavirus Relief Fund, and Detention Operations Fund, the County records capital outlay and debt service 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, Children's Issues Education, Emancipation Administrative Costs, Justice Courts Photo Enforcement, Street Lighting District, Stadium District Debt Service, Intergovernmental Capital Projects, 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, Coronavirus Relief Fund, and the Detention Operations Fund, each fund includes only one department.

NOTE 2 – EXPENDITURES IN EXCESS OF APPROPRIATIONS

For the year ended June 30, 2020, expenditures exceeded final budget amounts at the department level as follows:

Fund/Department	Excess
Coronavirus Relief Fund:	
Correctional Health	$ 12,694,483
Environmental Services	14,112
Facilities Management	53,143
Human Resources	15,925
Human Services	380,146
Recorder	130,569
Sheriff	64,783,346
Transportation	112,173
Treasurer	2,801

The Coronavirus Relief Fund was created to account for U.S. Department of Treasury CARES Act funding and the necessary expenditures due to the public health emergency with respect to the Coronavirus Disease 2019 (COVID-19). As this was a new source of revenue with specific expenditure guidelines, the County established each department's estimated budget based on the guidelines initially established by the U.S. Department of Treasury. However, as updated guidance was issued by the U.S. Department of the Treasury which provided clarity on what types of expenditures would be allowable, additional expenditures were incurred by the departments over what was originally budgeted. For Correctional Health and Sheriff, the excesses were primarily the result of public safety and public health salaries that were allocated out of the General and Detention funds to the Coronavirus Relief Fund. The allocation of these salaries was approved by the Board of Supervisors, however, due to the timing of the allocation, the departmental budgets could not be adjusted.

Maricopa County
Required Supplementary Information
Schedule of the County's Proportionate Share of Net Pension Liability
Cost-Sharing Pension Plans
June 30, 2020

Arizona State Retirement System

	Reporting fiscal year (measurement date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
County's proportion of the net pension liability	5.1%	4.9%	5.0%	5.1%	5.2%	5.1%
County's proportionate share of the net pension liability	$740,981,614	$687,946,426	$772,309,903	$825,659,181	$809,331,280	$748,436,636
County's covered payroll	$515,839,976	$497,392,855	$484,648,435	$477,764,920	$479,712,628	$457,944,565
County's proportionate share of the net pension liability as a percentage of its covered payroll	143.6%	138.3%	159.4%	172.8%	168.7%	163.4%
Plan fiduciary net position as a percentage of the total pension liability	73.2%	73.4%	69.9%	67.1%	68.4%	69.5%

Corrections Officer Retirement Plan—Administrative Office of the Courts

	Reporting fiscal year (measurement date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
County's proportion of the net pension liability	60.3%	58.9%	58.6%	58.5%	57.3%	56.0%
County's proportionate share of the net pension liability	$254,496,651	$212,174,173	$235,278,988	$165,172,262	$139,409,566	$125,717,900
County's covered payroll	$71,052,917	$70,273,305	$67,273,479	$66,943,949	$65,257,263	$61,821,694
County's proportionate share of the net pension liability as a percentage of its covered payroll	358.2%	301.9%	349.7%	246.7%	213.6%	203.4%
Plan fiduciary net position as a percentage of the total pension liability	52.0%	53.7%	49.2%	54.8%	57.9%	58.6%

Elected Officials Retirement Plan

	Reporting fiscal year (measurement date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
County's proportion of the net pension liability	36.3%	26.1%	29.2%	32.1%	28.7%	28.0%
County's proportionate share of the net pension liability	$240,825,637	$164,732,203	$355,290,457	$303,669,813	$224,240,437	$187,488,213
State's proportionate share of the net pension liability associated with the County	22,635,120	28,225,796	115,022,979	62,699,965	69,908,836	57,485,628
Total	$263,460,757	$192,957,999	$470,313,436	$366,369,778	$294,149,273	$244,973,841
County's covered payroll	32,728,218	31,666,783	27,453,840	27,158,658	26,294,214	25,707,192
County's proportionate share of the net pension liability as a percentage of its covered payroll	805.0%	609.3%	1,713.1%	1,349%	1,119%	952.9%
Plan fiduciary net position as a percentage of the total pension liability	30.1%	30.4%	19.7%	23.4%	28.3%	31.9%

*Information for 2011-2014 unavailable

Maricopa County
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Agent Pension Plans
June 30, 2020

PSPRS Sheriff

	Reporting fiscal year (measurement date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total pension liability						
Service cost	$ 13,413,866	$ 11,345,423	$ 13,198,618	$ 10,803,287	$ 8,569,277	$ 7,480,509
Interest on the total pension liability	42,374,413	40,107,324	36,942,782	35,085,590	32,648,223	26,943,394
Changes of benefit terms			4,589,857	20,847,023		8,426,465
Differences between expected and actual experience in the measurement of the pension liability	9,575,440	28,743	6,359,832	(12,732,697)	14,238,261	11,002,881
Changes of assumptions or other inputs	10,594,310		17,345,618	17,688,642		41,139,111
Benefit payments, including refunds of employee contributions	(28,677,092)	(28,495,519)	(27,683,840)	(26,854,711)	(24,192,292)	(21,535,223)
Net change in total pension liability	47,280,937	22,985,971	50,752,867	44,837,134	31,263,469	73,457,137
Total pension liability—beginning	573,551,881	550,565,910	499,813,043	454,975,909	423,712,440	350,255,303
Total pension liability—ending (a)	$ 620,832,818	$ 573,551,881	$ 550,565,910	$ 499,813,043	$ 454,975,909	$423,712,440
Plan fiduciary net position						
Contributions—employer	$ 31,940,779	$ 20,021,150	$ 25,052,855	$ 25,751,005	$ 19,300,393	14,269,254
Contributions—employee	5,603,052	5,345,050	6,587,195	6,635,173	5,718,569	4,854,094
Net investment income	13,212,001	15,616,477	23,760,529	1,146,484	6,829,419	22,842,521
Benefit payments, including refunds of employee contributions	(28,677,092)	(28,495,519)	(27,683,840)	(26,854,711)	(24,192,292)	(21,535,223)
Administrative expense	(230,325)	(238,381)	(210,641)	(165,373)	(166,999)	(183,966)
Other changes	131,094	123,309	109,523	65,796	60,926	(319,075)
Net change in plan fiduciary net position	21,979,509	12,372,086	27,615,621	6,578,374	7,550,016	19,927,605
Plan fiduciary net position—beginning	240,136,989	227,766,687	200,151,066	193,572,692	186,022,676	166,095,071
Plan fiduciary net position—ending (b)	$ 262,116,498	$ 240,138,773	$ 227,766,687	$ 200,151,066	$ 193,572,692	$186,022,676
County's net pension liability—ending (a) – (b)	$ 358,716,320	$ 333,413,108	$ 322,799,223	$ 299,661,977	$ 261,403,217	$237,689,764
Plan fiduciary net position as a percentage of the total pension liability	42.2%	41.9%	41.4%	40.1%	42.6%	43.9%
Covered payroll	$ 53,880,062	$ 52,850,657	$55,883,688	$ 53,433,053	$ 50,323,844	$ 42,465,860
County's net pension liability as a percentage of covered payroll	665.8%	630.9%	577.6%	560.8%	519.4%	559.7%

PSPRS Attorney Investigators

	Reporting fiscal year (Measurement Date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total pension liability						
Service cost	$ 385,172	$ 237,953	$ 248,675	$ 266,004	$ 253,874	$ 148,216
Interest on the total pension liability	902,532	864,487	822,148	847,697	853,275	687,975
Changes of benefit terms			(23,853)	(118,749)		361,998
Differences between expected and actual experience in the measurement of the pension liability	79,273	5,143	(72,143)	(262,824)	(324,461)	406,452
Changes of assumptions or other inputs	95,767		670,559	344,143		1,360,402
Benefit payments, including refunds of employee contributions	(873,347)	(845,968)	(993,510)	(815,133)	(904,489)	(919,786)
Net change in total pension liability	589,397	261,615	651,876	261,138	(121,801)	2,045,257
Total pension liability—beginning	12,247,882	11,986,267	11,334,391	11,073,253	11,195,054	9,149,797
Total pension liability—ending (a)	$ 12,837,279	$ 12,247,882	$ 11,986,267	$11,334,391	$11,073,253	$ 11,195,054
Plan fiduciary net position						
Contributions—employer	$ 1,667,991	$ 1,124,841	$ 1,461,247	$ 1,398,933	$ 1,077,456	$ 875,484
Contributions—employee	226,878	126,880	145,186	217,009	147,013	175,233
Net investment income	447,760	486,062	686,868	29,781	162,028	508,376
Benefit payments, including refunds of employee contributions	(873,347)	(845,968)	(993,510)	(815,133)	(904,489)	(919,786)
Administrative expense	(8,782)	(8,098)	(6,478)	(4,685)	(4,332)	(4,094)

*Information for 2011-2014 unavailable

Maricopa County
Required Supplementary Information
Schedule of Changes in the County's Net Pension Liability and Related Ratios
Agent Pension Plans (Continued)
June 30, 2020

PSPRS Attorney Investigators (continued)

	Reporting fiscal year (Measurement Date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Other changes	58,955	90	77	32	(3,641)	68,762
Net change in plan fiduciary net position	1,519,455	883,807	1,293,390	825,937	474,035	703,975
Plan fiduciary net position—beginning	7,752,768	6,869,957	5,576,567	4,750,630	4,276,595	3,572,620
Plan fiduciary net position—ending (b)	$ 9,272,223	$ 7,753,764	$ 6,869,957	$ 5,576,567	$ 4,750,630	$ 4,276,595
County's net pension liability—ending (a) – (b)	$ 3,565,056	$ 4,494,118	$ 5,116,310	$ 5,757,824	$ 6,322,623	$ 6,918,459
Plan fiduciary net position as a percentage of the total pension liability	72.2%	63.3%	57.3%	49.2%	42.9%	38.2%
Covered payroll	$ 4,029,625	$ 3,798,904	$ 3,636,066	$ 3,893,987	$ 3,247,944	$ 3,313,690
County's net pension liability as a percentage of covered payroll	88.5%	118.3%	140.7%	147.9%	194.7%	208.8%

CORP Detention

	Reporting fiscal year (measurement date)					
	2020 (2019)	2019 (2018)	2018 (2017)	2017 (2016)	2016 (2015)	2015 (2014)
Total pension liability						
Service cost	$ 15,808,183	$ 16,078,305	$ 15,050,195	$ 14,204,315	$ 14,287,455	$ 13,157,787
Interest on the total pension liability	37,503,283	37,311,464	30,295,270	29,393,196	27,839,448	22,915,599
Changes of benefit terms		(28,640,732)	71,546,493	1,084,506		4,251,385
Differences between expected and actual experience in the measurement of the pension liability	21,019,595	(6,990,041)	(4,519,288)	(11,595,604)	(3,602,883)	10,839,392
Changes of assumptions or other inputs	14,587,736		9,430,261	16,921,282		27,217,502
Benefit payments, including refunds of employee contributions	(22,632,403)	(23,239,350)	(20,850,551)	(21,008,081)	(16,370,870)	(16,073,751)
Net change in total pension liability	66,286,394	(5,480,354)	100,952,380	28,999,614	22,153,150	62,307,914
Total pension liability—beginning	502,309,142	507,789,496	406,837,116	377,837,502	355,684,352	293,376,438
Total pension liability—ending (a)	568,595,536	$502,309,142	$507,789,496	$406,837,116	$ 377,837,502	$ 355,684,352
Plan fiduciary net position						
Contributions—employer	25,575,779	$ 18,023,723	$ 16,136,049	$ 15,892,539	$ 12,465,970	$ 11,963,290
Contributions—employee	8,168,768	8,487,865	8,227,293	8,277,119	8,470,324	8,207,931
Net investment income	14,832,150	17,773,630	26,109,497	1,315,283	7,511,442	24,337,934
Benefit payments, including refunds of employee contributions	(22,632,403)	(23,239,350)	(20,850,551)	(21,008,081)	(16,370,870)	(16,073,751)
Administrative expense	(265,412)	(269,599)	(228,785)	(186,382)	(185,964)	(191,360)
Other changes	(70,685)	(177,534)	(259,017)	(95,749)	(101,256)	(72,076)
Net change in plan fiduciary net position	25,608,197	20,598,735	29,134,486	4,194,729	11,789,646	28,171,968
Plan fiduciary net position—beginning	267,519,929	246,921,194	217,786,708	213,591,979	201,802,333	173,630,365
Plan fiduciary net position—ending (b)	293,128,126	$267,519,929	$246,921,194	$217,786,708	$ 213,591,979	$ 201,802,333
County's net pension liability—ending (a) – (b)	$ 275,467,410	$234,789,213	$260,868,302	$189,050,408	$ 164,245,523	$ 153,882,019
Plan fiduciary net position as a percentage of the total pension liability	51.6%	53.3%	48.6%	53.5%	56.5%	56.7%
Covered payroll	92,198,723	$104,307,731	$106,256,020	$105,470,072	$ 104,462,671	$ 99,925,573
County's net pension liability as a percentage of covered payroll	298.8%	225.1%	245.5%	179.2%	157.2%	154.0%

*Information for 2011-2014 unavailable

Maricopa County
Required Supplementary Information
Schedule of County Pension Contributions
June 30, 2020

	Reporting fiscal year						
	2020	2019	2018	2017	2016	2015	2014
Arizona State Retirement System							
Statutorily required contribution	$62,459,719	$57,600,648	$52,884,110	$ 52,137,019	$51,696,840	$52,096,273	$48,882,491
County's contributions in relation to the statutorily required contribution	62,456,719	57,600,648	52,884,110	52,137,019	51,696,840	52,096,273	48,882,491
County's contribution deficiency (excess)	$	$	$	$	$	$	$
County's covered payroll	541,868,155	515,839,976	497,392,855	484,648,435	477,764,920	479,712,628	457,944,565
County's contributions as a percentage of covered payroll	11.5%	11.2%	10.6%	10.8%	10.8%	10.9%	10.7%
Corrections Officer Retirement Plan—Administrative Office of the Courts							
Statutorily required contribution	22,028,084	$22,666,439	$15,669,281	$ 13,204,078	$12,319,262	$ 9,496,405	$ 8,712,921
County's contributions in relation to the statutorily required contribution	22,028,084	22,666,439	15,669,281	13,204,078	12,319,262	9,496,405	8,712,921
County's contribution deficiency (excess)	$	$	$	$	$	$	$
County's covered payroll	71,975,534	71,052,917	70,273,305	67,273,479	66,943,949	65,257,263	61,821,694
County's contributions as a percentage of covered payroll	30.6%	31.9%	22.3%	19.6%	18.4%	14.6%	14.1%
Elected Officials Retirement Plan							
Statutorily required contribution	$14,032,510	$16,310,970	$6,542,613	$ 6,159,790	$ 6,065,753	$ 6,033,621	$ 5,957,431
County's contributions in relation to the statutorily required contribution	14,032,510	16,310,970		6,159,790	6,065,753	6,033,621	5,957,431
County's contribution deficiency (excess)	$	$	$ 6,542,613	$	$	$	$
County's covered payroll	24,148,819	32,728,218	31,666,783	27,453,840	27,158,658	26,294,214	25,707,192
County's contributions as a percentage of covered payroll	58.1%	49.8%	0.0%	22.4%	22.3%	22.9%	23.2%
PSPRS Sheriff							
Actuarially determined contribution	$32,315,977	$30,654,710	$28,038,980	$ 25,010,275	$25,739,331	$18,736,372	$14,269,254
County's contributions in relation to the actuarially determined contribution	32,315,977	30,654,710	20,277,318	25,010,275	25,739,331	18,736,372	14,269,254
County's contribution deficiency (excess)	$	$	$ 7,761,662	$	$	$	$
County's covered payroll	51,773,513	53,880,062	52,850,657	55,883,688	53,433,053	50,323,844	42,465,860
County's contributions as a percentage of covered payroll	62.4%	56.9%	38.4%	44.8%	48.2%	37.2%	33.6%
PSPRS Attorney Investigators							
Actuarially determined contribution	$ 1,377,237	$ 1,622,619	$ 1,223,363	$ 1,461,227	$ 1,399,472	$ 1,052,103	$ 875,484
County's contributions in relation to the actuarially determined contribution	1,377,237	1,622,619	1,104,357	1,461,227	1,399,472	1,052,103	875,484
County's contribution deficiency (excess)	$	$	$ 119,006	$	$	$	$
County's covered payroll	4,041,539	4,029,625	3,798,904	3,636,066	3,893,987	3,247,944	3,313,690
County's contributions as a percentage of covered payroll	34.1%	40.3%	29.1%	40.2%	35.9%	32.4%	26.4%
CORP Detention							
Actuarially determined contribution	$25,084,557	$24,700,209	$18,380,097	$ 16,132,787	$15,896,136	$12,444,879	$11,963,290
County's contributions in relation to the actuarially determined contribution	25,084,557	24,700,209	18,380,097	16,132,787	15,896,136	12,444,879	11,963,290
County's contribution deficiency (excess)	$	$	$	$	$	$	$
County's covered payroll	99,862,066	92,198,723	104,307,731	106,256,020	105,470,072	104,462,671	99,925,573
County's contributions as a percentage of covered payroll	25.1%	26.8%	17.6%	15.2%	15.1%	11.9%	12.0%

See accompanying notes to the pension plan schedule

*Information for 2011-2013 unavailable

Maricopa County
Required Supplementary Information
Notes to Pension Plan Schedules
Year Ended June 30, 2020

NOTE 1 – ACTUARIALLY DETERMINED CONTRIBUTION RATES

Actuarial determined contribution rates for PSPRS and CORP are calculated as of June 30 2 years prior to the end of the fiscal year in which contributions are made. The actuarial methods and assumptions used to establish the contribution requirements are as follows:

Actuarial cost method	Entry age normal
Amortization method	PSPRS members with initial membership date before July 1, 2017, and CORP members with initial membership date before July 1, 2018: Level percent-of-pay, closed PSPRS members with initial membership on or after July 1, 2017: Level dollar closed
Remaining amortization period as of the 2018 actuarial valuation	PSPRS members with initial membership date before July 1, 2017, and CORP members with initial membership date before July 1, 2018: 18 years PSPRS members with initial membership on or after July 1, 2017: 10 years
Asset valuation method	PSPRS members with initial membership date before July 1, 2017, and CORP members with initial membership date before July 1, 2018: 7-year smoothed market value; 80%/120% market corridor PSPRS members with initial membership on or after July 1, 2017: 5-year smoothed market value; 80%/120% market corridor
Actuarial assumptions:	
Investment rate of return	PSPRS members with initial membership date before July 1, 2017, and CORP members with initial membership date before July 1, 2018: In the 2017 actuarial valuation, the investment rate of return was decreased from 7.5% to 7.4%. In the 2016 actuarial valuation, the investment rate of return was decreased from 7.85% to 7.5%. In the 2013 actuarial valuation, the investment rate of return was decreased from 8.0% to 7.85%. PSPRS members with initial membership dates on or after July 1, 2017: 7%
Projected salary increases	In the 2017 actuarial valuation, projected salary increases were decreased from 4.0%–8.0% to 3.5%–7.5% for PSPRS and from 4.0%–7.25% to 3.5%–6.5% for CORP. In the 2014 actuarial valuation, projected salary increases were decreased from 4.5%–8.5% to 4.0%–8.0% for PSPRS and from 4.5%–7.75% to 4.0%–7.25% for CORP. In the 2013 actuarial valuation, projected salary increases were decreased from 5.0%–9.0% to 4.5%–8.5% for PSPRS and from 5.0%–8.25% to 4.5%–7.75% for CORP.
Wage growth	In the 2017 actuarial valuation, wage growth was decreased from 4.0% to 3.5% for PSPRS and CORP. In the 2014 actuarial valuation, wage growth was decreased from 4.5% to 4.0% for PSPRS and CORP. In the 2013 actuarial valuation, wage growth was decreased from 5.0% to 4.5% for PSPRS and CORP.
Retirement age	Experience-based table of rates that is specific to the type of eligibility condition. Last updated for the 2012 valuation pursuant to an experience study of the period July 1, 2006–June 30, 2011.
Mortality	In the 2017 actuarial valuation, changed to RP-2014 tables, with 75% of MP-2016 fully generational projection scales. RP-2000 mortality table (adjusted by 105% for both males and females)

NOTE 2 – FACTORS THAT AFFECT TRENDS

Arizona courts have ruled that provisions of a 2011 law that changed the mechanism for funding permanent pension benefit increases and increased employee pension contribution rates were unconstitutional or a breach of contract because those provisions apply to individuals who were members as of the law's effective date. As a result, the PSPRS, CORP, CORP–AOC, and EORP changed benefit terms to reflect the prior mechanism for funding permanent benefit increases for those members and revised actuarial assumptions to explicitly value future permanent benefit increases. PSPRS and EORP also reduced those members' employee contribution rates. These changes are reflected in the plans' pension liabilities for fiscal year 2015 (measurement date 2014) for members who were retired as of the law's effective date and fiscal year 2018 (measurement date 2017) for members who retired or will retire after the law's effective date. These changes also increased the PSPRS-, CORP-, and CORP–AOC-required pension contributions beginning in fiscal year 2016 for members who were retired as of the law's effective date. These changes increased the PSPRS-, CORP-, and CORP–AOC-required contributions beginning in fiscal year 2019 for members who retired or will retire after the law's effective date. EORP-required contributions are not based on actuarial valuations, and therefore, these changes did not affect them. Also, the County refunded excess employee contributions to PSPRS and EORP members. PSPRS and EORP allowed the County to reduce its actual employer contributions for the refund amounts. As a result, the County's pension contributions were less than the actuarially or statutorily determined contributions for 2018.

The fiscal year 2019 (measurement date 2018) pension liabilities for EORP and CORP reflect the replacement of the permanent benefit increase (PBI) for retirees based on investment returns with a cost of living adjustment based on inflation. Also, the EORP liability and required pension contributions for fiscal year 2019 reflect a statutory change that requires the employer contribution rate to be actuarially determined. This change increased the discount rate used to calculate the liability thereby reducing the total pension liability.

Maricopa County
Required Supplementary Information
Modified Approach for Infrastructure Assets
Year Ended June 30, 2020

Condition Rating of Maricopa County
Roadway System

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

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Roadway System	80%	85%	91%	92%	92%

Percentage of Lane Miles in Substandard Condition < 55

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Roadway System	4%	5%	1%	0%	0%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Estimated	$ 15,171,864	$ 24,011,356	$ 41,492,218	$ 23,860,625	$ 23,380,436
Actual	$ 18,345,252	$ 19,705,496	$ 35,255,255	$ 24,310,649	$ 19,392,076

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 2020	FY 2019	FY 2018	FY 2017	FY 2016
Bridge System	100%	100%	100%	92%	92%

Percentage of Bridges with a Sufficiency Rating < 50

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Bridge System	0%	0%	0%	0%	0%

Comparison of Estimated to Actual Maintenance/Preservation

	FY 2020	FY 2019	FY 2018	FY 2017	FY 2016
Estimated	$ 1,590,000	$ 2,088,000	$ 1,508,463	$ 250,659	$ 495,512
Actual	$ 4,224,795	$ 2,613,282	$ 1,404,296	$ 137,596	$ 22,287

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).

Combining and Individual Fund Statements and Schedules Nonmajor Governmental Funds

Maricopa County
Listing of Nonmajor Governmental Funds

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. §41-2421(F) 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 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.

Clerk of the Court Judicial Enhancement – (Fund 202**)** 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.

Clerk of the Court SRF — (Fund 274) The Clerk of Court SRF 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).

Conciliation Court Fees — (Fund 257) Accounts for the monies collected under A.R.S. §12-284(E) related to the dissolution of marriages. The funds collected are used by the Domestic Violence Shelter fund and the Child Abuse Prevention and Treatment fund.

Correctional Health Grants — (Fund 292) Correction Health Grants was set up to account for all Correctional Health specific grant activity.

County Attorney Fill the Gap — (Fund 221) County Attorney Fill the Gap was set up as indicated by A.R.S. §41-2421(F) 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.

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 790) 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.

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

Expedited Child Support — (Fund 271) Accounts for the funds that are utilized to establish, maintain and enhance programs designed to expedite the processing of petitions filed and enforce the resultant court orders. Revenues collected for subsequent case filing fees for post-decree petitions in dissolution cases, pursuant to A.R.S. §25-412 and A.R.S. §12-284, fund operations.

Maricopa County
Listing of Nonmajor Governmental Funds (Continued)

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.

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.

Library District — (Funds 244) 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.

Maricopa County
Listing of Nonmajor Governmental Funds (Continued)

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.

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. §41-2421(F) 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.

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.

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.

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

Superior Court Building Repair — (Fund 280) This fund was set up to segregate costs for additions, alterations and repairs for the Superior Court Building.

Superior Court Fill the Gap — (Fund 264) Superior Court Fill the Gap was set up as indicated by A.R.S. §41-2421(F) 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 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.

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.)

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

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 Capital Projects – (Fund 455) Accounts for construction associated with the 1/5 of one-cent sales tax approved by voters in the General Election on November 3, 1998, 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.

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.

Sheriff MASH Capital Donation Fund — (Fund 430) Set up administratively to track capital project activity for the Sheriff's Office MASH unit and is primarily funded by donations.

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

Technology Capital Improvement Fund – (Fund 460) established by the Board of Supervisors to account for General Fund and other resources committed for technology improvement projects.

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
1871
ARIZONA
COUNTY

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds
June 30, 2020

	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	331,316	2,369,788	25,429	10,973,783		
Receivables		4,540		41,030		
Due from other funds						
Due from other governmental units			217,076		1,069,866	
Inventories						
Miscellaneous				1,110		
Cash and investments held by trustee – restricted						
Total assets	$ 331,316	$ 2,374,328	$ 242,505	$ 11,015,923	$ 1,069,866	$
LIABILITIES						
Accounts payable	$ 27,646	$ 65,806	$ 230,592	$ 300,731	$ 50,211	$
Employee compensation payable			7,684	66,271	12,100	
Accrued liabilities						
Due to other funds					1,014,879	
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue			11,913		4,778	
Deposits held for other parties						
Contract retention payable				280,966		
Total liabilities	27,646	65,806	250,189	647,968	1,081,968	
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental			62,218		369,905	
Total deferred inflows of resources			62,218		369,905	
FUND BALANCES						
Nonspendable						
Restricted	303,670	2,308,522		10,367,955		
Committed						
Unassigned			(69,902)		(382,007)	
Total fund balances	303,670	2,308,522	(69,902)	10,367,955	(382,007)	
Total liabilities, deferred inflows of resources, and fund balances	$ 331,316	$ 2,374,328	$ 242,505	$ 11,015,923	$ 1,069,866	$

SPECIAL REVENUE FUNDS

Animal Control Grants	Animal Control License/Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$ 2,480	$	$	$	$	$
328,069	673,439	2,841,129	5,283,098	117,037	7,389	1,242,132
	3,312	10,543	19,604			4,608
8,135			378,778	1,375,365		
	70,915					
$ 336,204	$ 750,146	$ 2,851,672	$ 5,681,480	$ 1,492,402	$ 7,389	$ 1,246,740
$ 1,058	$ 125,274	$ 526	$ 378,778	$ 1,300,767	$	$
323	57,435			4,336	314	
	26				1,103	
335,146				191,635		
336,527	182,735	526	378,778	1,496,738	1,417	
8,135						
8,135						
	70,915					
	496,496	2,851,146	5,302,702		5,972	1,246,740
(8,458)				(4,336)		
(8,458)	567,411	2,851,146	5,302,702	(4,336)	5,972	1,246,740
$ 336,204	$ 750,146	$ 2,851,672	$ 5,681,480	$ 1,492,402	$ 7,389	$ 1,246,740

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of the Court Fill The Gap	Clerk of the Court Grants	Clerk of the Judicial Enhancement	Clerk of the Court SRF
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by					
County Treasurer	8,614	12,811		2,965,814	5,119,844
Receivables				10,760	18,264
Due from other funds					
Due from other governmental units			208,460		
Inventories					
Miscellaneous					
Cash and investments held by					
trustee – restricted					
Total assets	$ 8,614	$ 12,811	$ 208,460	$ 2,976,574	$ 5,138,108
LIABILITIES					
Accounts payable	$	$	$	$ 37,820	$ 21,881
Employee compensation payable		12,811		786	16,220
Accrued liabilities					
Due to other funds			208,460		
Interest payable					
Special assessment debt with					
governmental commitment					
Unearned revenue					
Deposits held for other parties					
Contract retention payable					
Total liabilities		12,811	208,460	38,606	38,101
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental			145,162		
Total deferred inflows of resources			145,162		
FUND BALANCES					
Nonspendable					
Restricted	8,614			2,937,968	5,100,007
Committed					
Unassigned			(145,162)		
Total fund balances	8,614		(145,162)	2,937,968	5,100,007
Total liabilities, deferred inflows of resources, and fund balances	$ 8,614	$ 12,811	$ 208,460	$ 2,976,574	$ 5,138,108

SPECIAL REVENUE FUNDS

Conciliation Court Fees	Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement	Diversion
$	$	$	$	$ 4,794,778	$	$	$
1,577,857	120,437	310,652		259,274	2,002,374	44,227	62,673
5,759					7,181		
			1,179,895				
$ 1,583,616	$ 120,437	$ 310,652	$ 1,179,895	$ 5,054,052	$ 2,009,555	$ 44,227	$ 62,673
$	$	$	$ 25,560	$ 1,969	$	$	$ 36,453
	482	47,124	27,794		5,678	11,047	26,220
			1,096,912				
	120,437		57,424				
				1,088,919			
	120,919	47,124	1,207,690	1,090,888	5,678	11,047	62,673
			248,039				
			248,039				
1,583,616		263,528		3,963,164	2,003,877	33,180	
	(482)		(275,834)				
1,583,616	(482)	263,528	(275,834)	3,963,164	2,003,877	33,180	
$ 1,583,616	$ 120,437	$ 310,652	$ 1,179,895	$ 5,054,052	$ 2,009,555	$ 44,227	$ 62,673

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	SPECIAL REVENUE FUNDS					
	Domestic Relations Mediation Education	Educational Supplemental Program	Elections Grants	Emancipation Administrative Costs	Emergency Management	Environmental Services Environmental Health
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$ 1,050
Cash and investments held by County Treasurer	158,625	443,407	20	8,956		14,189,796
Receivables						55,432
Due from other funds						
Due from other governmental units					439,894	
Inventories						
Miscellaneous					93	
Cash and investments held by trustee – restricted						
Total assets	$ 158,625	$ 443,407	$ 20	$ 8,956	$ 439,987	$ 14,246,278
LIABILITIES						
Accounts payable	$	$	$	$	$ 4,001	$ 143,510
Employee compensation payable		3,478			5,340	105,343
Accrued liabilities						
Due to other funds					51,839	
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue			20		384,147	
Deposits held for other parties						
Contract retention payable						
Total liabilities		3,478	20		445,327	248,853
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental					222,390	
Total deferred inflows of resources					222,390	
FUND BALANCES						
Nonspendable						
Restricted	158,625	439,929		8,956		
Committed						13,997,425
Unassigned					(227,730)	
Total fund balances	158,625	439,929		8,956	(227,730)	13,997,425
Total liabilities, deferred inflows of resources, and fund balances	$ 158,625	$ 443,407	$ 20	$ 8,956	$ 439,987	$ 14,246,278

SPECIAL REVENUE FUNDS

Environmental Services Grants	Expedited Child Support	Flood Control	Flood Control Grants	Human Services Grants	Inmate Health Services	Inmate Services	Justice Court Judicial Enhancement
$	$	$ 440	$	$	$	$	$
	300,734	30,529,743	32,387		812,829	10,995,522	3,625,621
		1,797,796			2,738	39,805	13,280
4,257			23,672	8,566,102			
		470,087				162,342	
					23,358	1,194,352	
		810					
$ 4,257	$ 300,734	$ 32,798,876	$ 56,059	$ 8,566,102	$ 838,925	$ 12,392,021	$ 3,638,901
$	$ 530	$ 1,017,488	$ 11,799	$ 1,762,535	$ 20,461	$ 773,190	$
		104,672		117,468		36,564	
		331					
4,257				6,070,499			
		1,050	44,260	552,293			
4,257	530	1,123,541	56,059	8,502,795	20,461	809,754	
		748,829					
				3,162,162			
		748,829		3,162,162			
		470,087				162,342	
	300,204	30,456,419			818,464	11,419,925	3,638,901
				(3,098,855)			
	300,204	30,926,506		(3,098,855)	818,464	11,582,267	3,638,901
$ 4,257	$ 300,734	$ 32,798,876	$ 56,059	$ 8,566,102	$ 838,925	$ 12,392,021	$ 3,638,901

(continued on next page)

Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	SPECIAL REVENUE FUNDS				
	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion	Juvenile Probation Grants	Juvenile Probation Special Fees
ASSETS					
Cash in bank and on hand	$	$	$	$	$
Cash and investments held by County Treasurer	8,226	4,142,974	120,799	820,530	791,351
Receivables		14,124			2,713
Due from other funds					
Due from other governmental units				23,256	
Inventories					
Miscellaneous					
Cash and investments held by trustee – restricted					
Total assets	$ 8,226	$ 4,157,098	$ 120,799	$ 843,786	$ 794,064
LIABILITIES					
Accounts payable	$	$ 3,499	$	$ 129,132	$ 7,278
Employee compensation payable			2,926	13,443	
Accrued liabilities					
Due to other funds					
Interest payable					
Special assessment debt with governmental commitment					
Unearned revenue				362,285	
Deposits held for other parties					
Contract retention payable					
Total liabilities		3,499	2,926	504,860	7,278
DEFERRED INFLOWS OF RESOURCES					
Unavailable revenue – property tax					
Unavailable revenue – intergovernmental					
Total deferred inflows of resources					
FUND BALANCES					
Nonspendable					
Restricted	8,226	4,153,599	117,873	338,926	786,786
Committed					
Unassigned					
Total fund balances	8,226	4,153,599	117,873	338,926	786,786
Total liabilities, deferred inflows of resources, and fund balances	$ 8,226	$ 4,157,098	$ 120,799	$ 843,786	$ 794,064

SPECIAL REVENUE FUNDS							
Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Library District	Library District Grants	Medical Examiner Grants	Non-Departmental Grants
$	$ 1,410	$ 2,000	$ 6,360	$	$	$
95,344	1,616,145	2,351,267	15,427,135	329,637	40,991	141,588
	6,051	8,408	571,271			
$ 95,344	$ 1,623,606	$ 2,361,675	$ 16,004,766	$ 329,637	$ 40,991	$ 141,588
$	$ 12,404	$ 22,223	$ 855,654	$	$	$ 1,344
	11,111	3,762	87,782			306
				329,637	40,991	140,245
	23,515	25,985	943,436	329,637	40,991	141,895
			377,808			
			377,808			
95,344	1,600,091	2,335,690	14,683,522			
						(307)
95,344	1,600,091	2,335,690	14,683,522			(307)
$ 95,344	$ 1,623,606	$ 2,361,675	$ 16,004,766	$ 329,637	$ 40,991	$ 141,588

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	SPECIAL REVENUE FUNDS					
	Officer Safety Equipment	Palo Verde	Parks and Recreation Grants	Parks Donations	Parks Enhancement	Parks Souvenir
ASSETS						
Cash in bank and on hand	$	$	$	$	$ 500	$
Cash and investments held by County Treasurer	612,106	1,029,393	34	495,010	2,660,106	30,851
Receivables	2,266	3,894			10,479	
Due from other funds						
Due from other governmental units						
Inventories						
Miscellaneous					88	
Cash and investments held by trustee – restricted						
Total assets	$ 614,372	$ 1,033,287	$ 34	$ 495,010	$ 2,671,173	$ 30,851
LIABILITIES						
Accounts payable	$ 29,357	$ 23	$	$ 46	$ 26,073	$ 371
Employee compensation payable		2,902			25,949	1,745
Accrued liabilities						
Due to other funds						
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue			34			
Deposits held for other parties						
Contract retention payable						
Total liabilities	29,357	2,925	34	46	52,022	2,116
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental						
Total deferred inflows of resources						
FUND BALANCES						
Nonspendable						
Restricted	585,015	1,030,362		494,964	2,619,151	28,735
Committed						
Unassigned						
Total fund balances	585,015	1,030,362		494,964	2,619,151	28,735
Total liabilities, deferred inflows of resources, and fund balances	$ 614,372	$ 1,033,287	$ 34	$ 495,010	$ 2,671,173	$ 30,851

SPECIAL REVENUE FUNDS							
Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants	Public Defender Training	Public Health Fees	Public Health Grants	Recorder's Surcharge
$ 300	$	$	$	$	$ 7,100	$	$
23,273,820	140,864	377,373	2,575,415	313,561	7,779,555		2,909,611
87,782					27,545		11,080
			1,034,905			10,032,644	
					344,372	503,792	
$ 23,361,902	$ 140,864	$ 377,373	$ 3,610,320	$ 313,561	$ 8,158,572	$ 10,536,436	$ 2,920,691
$ 192,196	$	$	$	$ 20,690	$ 261,326	$ 1,694,468	$ 520,903
60,573		5,414	1,356	1,187	28,747	142,498	16,784
						1,681,588	
888,691			3,610,319			5,803,360	
166,264							
1,307,724		5,414	3,611,675	21,877	290,073	9,321,914	537,687
						4,178,135	
						4,178,135	
					344,372	503,792	
	140,864	371,959		291,684	7,524,127		2,383,004
22,054,178							
			(1,355)			(3,467,405)	
22,054,178	140,864	371,959	(1,355)	291,684	7,868,499	(2,963,613)	2,383,004
$ 23,361,902	$ 140,864	$ 377,373	$ 3,610,320	$ 313,561	$ 8,158,572	$ 10,536,436	$ 2,920,691

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	SPECIAL REVENUE FUNDS					
	School Communication Expense	School Grants	School Transportation	Sheriff Donations	Sheriff Grants	Sheriff Jail Enhancement
ASSETS						
Cash in bank and on hand	$	$	$	$	$ 3,108	$
Cash and investments held by County Treasurer	2,611,083		1,207,192	405,064	107,887	4,086,355
Receivables	9,713		4,480			14,797
Due from other funds						
Due from other governmental units		1,657,150			762,607	
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 2,620,796	$ 1,657,150	$ 1,211,672	$ 405,064	$ 873,602	$ 4,101,152
LIABILITIES						
Accounts payable	$	$ 103,482	$ 329,131	$	$ 202,919	$ 787,250
Employee compensation payable	3,467	16,340			8,257	
Accrued liabilities						
Due to other funds		1,108,515				
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue		453,496			670,692	
Deposits held for other parties						
Contract retention payable						
Total liabilities	3,467	1,681,833	329,131		881,868	787,250
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental		1,657,150			516,703	
Total deferred inflows of resources		1,657,150			516,703	
FUND BALANCES						
Nonspendable						
Restricted	2,617,329		882,541	405,064		3,313,902
Committed						
Unassigned		(1,681,833)			(524,969)	
Total fund balances	2,617,329	(1,681,833)	882,541	405,064	(524,969)	3,313,902
Total liabilities, deferred inflows of resources, and fund balances	$ 2,620,796	$ 1,657,150	$ 1,211,672	$ 405,064	$ 873,602	$ 4,101,152

SPECIAL REVENUE FUNDS

Sheriff RICO	Sheriff Towing and Impound	Small School Service	Spousal Maintenance Enforcement Enhancement	Spur Cross Ranch Conservation	Street Lighting District	Superior Court Building Repair
$ 60,000	$	$	$	$ 200	$	$
15,187	77,041	195,371	186,588	506,304	5,230,815	502,017
				1,898		
10,644						
$ 85,831	$ 77,041	$ 195,371	$ 186,588	$ 508,402	$ 5,230,815	$ 502,017
$ 283	$	$	$	$ 3,885	$ 428,434	$ 81,462
	381	682		709		
283	381	682		4,594	428,434	81,462
85,548	76,660	194,689	186,588	503,808	4,802,381	420,555
85,548	76,660	194,689	186,588	503,808	4,802,381	420,555
$ 85,831	$ 77,041	$ 195,371	$ 186,588	$ 508,402	$ 5,230,815	$ 502,017

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	SPECIAL REVENUE FUNDS					
	Superior Court Fill the Gap	Superior Court Grants	Superior Court Judicial Enhancement	Superior Court Special Revenue	Taxpayer Information	Transportation Grants
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	12,579		867,577	2,834,660	68,162	502,309
Receivables			3,105	10,037		
Due from other funds						
Due from other governmental units		590,168				56,638
Inventories						
Miscellaneous						
Cash and investments held by trustee – restricted						
Total assets	$ 12,579	$ 590,168	$ 870,682	$ 2,844,697	$ 68,162	$ 558,947
LIABILITIES						
Accounts payable	$	$ 66,819	$	$	$	$
Employee compensation payable	11,408	16,457	2,064			
Accrued liabilities						
Due to other funds		81,807				
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue		441,549				558,947
Deposits held for other parties						
Contract retention payable						
Total liabilities	11,408	606,632	2,064			558,947
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental		92,279				56,638
Total deferred inflows of resources		92,279				56,638
FUND BALANCES						
Nonspendable						
Restricted	1,171		868,618	2,844,697	68,162	
Committed						
Unassigned		(108,743)				(56,638)
Total fund balances	1,171	(108,743)	868,618	2,844,697	68,162	(56,638)
Total liabilities, deferred inflows of resources, and fund balances	$ 12,579	$ 590,168	$ 870,682	$ 2,844,697	$ 68,162	$ 558,947

SPECIAL REVENUE FUNDS						
Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$ 150	$ 4,879,876
45,250,710	905,021	1,499,450	24,625	539,135	2,102,282	235,595,926
410,269	3,339	5,393			7,814	3,251,110
19,786,987					1,373,169	48,789,024
928,057						2,479,565
						1,229,645
						810
$ 66,376,023	$ 908,360	$ 1,504,843	$ 24,625	$ 539,135	$ 3,483,415	$ 296,225,956
$ 8,771,584	$ 2,146	$ 2,276	$	$	$ 313,961	$ 21,209,205
218,450					422	1,354,612
						1,460
						11,318,756
						15,003,349
2,643,767						3,898,950
						280,966
11,633,801	2,146	2,276			314,383	53,067,298
						1,126,637
						10,718,916
						11,845,553
928,057						2,479,565
53,814,165	906,214	1,502,567	24,625	539,135	3,169,032	202,835,953
						36,051,603
						(10,054,016)
54,742,222	906,214	1,502,567	24,625	539,135	3,169,032	231,313,105
$ 66,376,023	$ 908,360	$ 1,504,843	$ 24,625	$ 539,135	$ 3,483,415	$ 296,225,956

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Maricopa County
Combining Balance Sheet
Nonmajor Governmental Funds (Continued)
June 30, 2020

	CAPITAL PROJECTS FUNDS					
	Detention Capital Projects	Detention Technology Capital Projects	Flood Control Capital Projects	Inter-governmental Capital Projects	Library District Capital Improvement	Sheriff Mash Capital Donation Fund
ASSETS						
Cash in bank and on hand	$	$	$	$	$	$
Cash and investments held by County Treasurer	66,072,292	1,508,440	87,255,830	2,573	10,323,719	660,208
Receivables					38,309	2,450
Due from other funds						
Due from other governmental units						
Inventories						
Miscellaneous			45,453			
Cash and investments held by trustee – restricted						
Total assets	$66,072,292	$ 1,508,440	$ 87,301,283	$ 2,573	$ 10,362,028	$ 662,658
LIABILITIES						
Accounts payable	$ 262,837	$	$ 7,286,289	$	$	$ 192,324
Employee compensation payable						
Accrued liabilities						
Due to other funds						
Interest payable						
Special assessment debt with governmental commitment						
Unearned revenue						
Deposits held for other parties						
Contract retention payable	3,017,241		1,096,276			
Total liabilities	3,280,078		8,382,565			192,324
DEFERRED INFLOWS OF RESOURCES						
Unavailable revenue – property tax						
Unavailable revenue – intergovernmental						
Total deferred inflows of resources						
FUND BALANCES						
Nonspendable						
Restricted	62,792,214	1,508,440	78,918,718		10,362,028	470,334
Committed				2,573		
Unassigned						
Total fund balances	62,792,214	1,508,440	78,918,718	2,573	10,362,028	470,334
Total liabilities, deferred inflows of resources, and fund balances	$66,072,292	$ 1,508,440	$ 87,301,283	$ 2,573	$ 10,362,028	$ 662,658

CAPITAL PROJECTS FUNDS				
Special Improvement Districts	Technology Capital Improvement	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$	$ 4,879,876
1,031,817	113,067,985	64,942,556	344,865,420	580,461,346
			40,759	3,291,869
				48,789,024
				2,479,565
			45,453	1,275,098
				810
$ 1,031,817	$ 113,067,985	$ 64,942,556	$ 344,951,632	$ 641,177,588
$ 3,540	$ 5,757,048	$ 10,157,702	$ 23,659,740	$ 44,868,945
				1,354,612
450			450	1,910
				11,318,756
				15,003,349
				3,898,950
	94,273	1,181,569	5,389,359	5,670,325
3,990	5,851,321	11,339,271	29,049,549	82,116,847
				1,126,637
				10,718,916
				11,845,553
				2,479,565
1,027,827		53,603,285	208,682,846	411,518,799
	107,216,664		107,219,237	143,270,840
				(10,054,016)
1,027,827	107,216,664	53,603,285	315,902,083	547,215,188
$ 1,031,817	$ 113,067,985	$ 64,942,556	$ 344,951,632	$ 641,177,588

Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS				
	Accommodation Schools	Adult Probation Fees	Adult Probation Grants	Air Quality Fees	Air Quality Grants
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits				11,525,412	
Intergovernmental	6,857,144		2,197,749		4,484,212
Charges for services		7,906,252	1,966	619,485	
Fines and forfeits		2,114,561		211,627	
Special assessment					
Interest income	6,599	33,829	96	330,818	
Miscellaneous				163,183	
Total revenues	6,863,743	10,054,642	2,199,811	12,850,525	4,484,212
EXPENDITURES					
Current:					
General government					
Public safety		10,226,219	2,269,713		
Highways and streets					
Health, welfare and sanitation				15,896,352	3,961,264
Culture and recreation					
Education	6,812,853				
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay		9,724		408,160	106,035
Total expenditures	6,812,853	10,235,943	2,269,713	16,304,512	4,067,299
Excess (deficiency) of revenues over expenditures	50,890	(181,301)	(69,902)	(3,453,987)	416,913
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital lease agreements					
Total other financing sources (uses)					
Net change in fund balances	50,890	(181,301)	(69,902)	(3,453,987)	416,913
Fund balances (deficit), July 1, 2019	252,780	2,489,823		13,821,942	(798,920)
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2020	$ 303,670	$ 2,308,522	$ (69,902)	$ 10,367,955	$ (382,007)

SPECIAL REVENUE FUNDS

Animal Control Field Operations	Animal Control Grants	Animal Control License/ Shelter	Ballpark Operations	Cactus League Operations	CDBG Housing Trust	Check Enforcement Program	Child Support Enhancement
$	$	$	$	$ 4,882,593	$	$	$
		7,355,347	250,000				
	254,754				6,583,245		
		5,428,076					38,124
		831				30,091	
		22,432	74,273	139,823		1,066	33,513
		835,956	25				
	254,754	13,642,642	324,298	5,022,416	6,583,245	31,157	71,637
						45,627	
3	220,249	15,189,162			6,716,844		
			81,674	4,882,593			
	16,458	207,027					
3	236,707	15,396,189	81,674	4,882,593	6,716,844	45,627	
(3)	18,047	(1,753,547)	242,624	139,823	(133,599)	(14,470)	71,637
		2,408,562		17,866			
(956,949)							
(956,949)		2,408,562		17,866			
(956,952)	18,047	655,015	242,624	157,689	(133,599)	(14,470)	71,637
956,952	(26,505)	(76,479)	2,608,522	5,145,013	129,263	20,442	1,175,103
		(11,125)					
$	$ (8,458)	$ 567,411	$ 2,851,146	$ 5,302,702	$ (4,336)	$ 5,972	$ 1,246,740

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS				
	Children's Issues Education	Clerk of Court Fill the Gap	Clerk of the Court Grants	Clerk of the Court Judicial Enhancement	Clerk of the Court SRF
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental			1,183,302		
Charges for services	107	1,814,870		769,962	3,000,797
Fines and forfeits					
Special assessment					
Interest income	194	(4,941)		79,139	135,303
Miscellaneous					
Total revenues	301	1,809,929	1,183,302	849,101	3,136,100
EXPENDITURES					
Current:					
General government					
Public safety		1,797,509	1,328,464	638,618	3,003,411
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay					80,565
Total expenditures		1,797,509	1,328,464	638,618	3,083,976
Excess (deficiency) of revenues over expenditures	301	12,420	(145,162)	210,483	52,124
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital lease agreements					
Total other financing sources (uses)					
Net change in fund balances	301	12,420	(145,162)	210,483	52,124
Fund balances (deficit), July 1, 2019	8,313	(12,420)		2,727,485	5,047,883
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2020	$ 8,614	$	$ (145,162)	$ 2,937,968	$ 5,100,007

SPECIAL REVENUE FUNDS

Conciliation Court Fees	Correctional Health Grants	County Attorney Fill the Gap	County Attorney Grants	County Attorney RICO	Court Document Retrieval	Criminal Justice Enhancement
$	$	$	$	$	$	$
	202,368		6,795,459			900,793
1,633,166		1,372,423			1,092,034	
				1,470,784		
41,470	750	5,347	327	77,104	52,581	(4,847)
	2,747,749			1,800		
1,674,636	2,950,867	1,377,770	6,795,786	1,549,688	1,144,615	895,946
1,510,161		1,247,459	6,247,574	370,076	921,634	1,002,975
	2,908,815					
				361,098		
1,510,161	2,908,815	1,247,459	6,247,574	731,174	921,634	1,002,975
164,475	42,052	130,311	548,212	818,514	222,981	(107,029)
164,475	42,052	130,311	548,212	818,514	222,981	(107,029)
1,419,141	(42,534)	133,217	(824,046)	3,144,650	1,780,896	140,209
$ 1,583,616	$ (482)	$ 263,528	$ (275,834)	$ 3,963,164	$ 2,003,877	$ 33,180

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS				
	Diversion	Domestic Relations Mediation Education	Educational Supplemental Program	Emancipation Administrative Costs	Emergency Management
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental			466,528		965,745
Charges for services		180,973		720	178,601
Fines and forfeits	700,636				
Special assessment					
Interest income	7,127	2,848	33,142	161	1,487
Miscellaneous	20,000				
Total revenues	727,763	183,821	499,670	881	1,145,833
EXPENDITURES					
Current:					
General government					
Public safety	1,289,329	177,419			1,171,939
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education			2,268,764		
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay					
Total expenditures	1,289,329	177,419	2,268,764		1,171,939
Excess (deficiency) of revenues over expenditures	(561,566)	6,402	(1,769,094)	881	(26,106)
OTHER FINANCING SOURCES (USES)					
Transfers in					
Transfers out					
Capital lease agreements					
Total other financing sources (uses)					
Net change in fund balances	(561,566)	6,402	(1,769,094)	881	(26,106)
Fund balances (deficit), July 1, 2019	561,566	152,223	2,209,023	8,075	(201,624)
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2020	$	$ 158,625	$ 439,929	$ 8,956	$ (227,730)

SPECIAL REVENUE FUNDS						
Environmental Services Environmental Health	Environmental Services Grants	Expedited Child Support	Flood Control	Flood Control Grants	Human Services Grants	Inmate Health Services
$	$	$	$ 70,224,081	$	$	$
15,745,046			459,474			
	47,306		225,832	116,555	46,119,767	
5,911,176		630,942				339,663
205,407						
403,002		5,142	3,293,036			19,875
127,095			599,459			
22,391,726	47,306	636,084	74,801,882	116,555	46,119,767	359,538
		601,847	29,717,136	116,555		289,622
21,395,603	47,306				47,308,026	
677,850			1,837,688		47,374	
22,073,453	47,306	601,847	31,554,824	116,555	47,355,400	289,622
318,273		34,237	43,247,058		(1,235,633)	69,916
80,537					644,574	
			(33,849,772)			
80,537			(33,849,772)		644,574	
398,810		34,237	9,397,286		(591,059)	69,916
13,598,615		265,967	21,564,317		(2,507,796)	748,548
			(35,097)			
$ 13,997,425	$	$ 300,204	$ 30,926,506	$	$ (3,098,855)	$ 818,464

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS					
	Inmate Services	Justice Court Judicial Enhancement	Justice Courts Photo Enforcement	Justice Courts Special Revenue	Juvenile Probation Diversion	Juvenile Probation Grants
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental						3,021,526
Charges for services	13,250,055			6,472,045	93,071	
Fines and forfeits	33,956	742,070				
Special assessment						
Interest income	291,631	93,627		109,154	3,478	15,248
Miscellaneous	95				36,693	
Total revenues	13,575,737	835,697		6,581,199	133,242	3,036,774
EXPENDITURES						
Current:						
General government						
Public safety	11,473,450	79,416		6,764,296	253,416	3,050,128
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						
Total expenditures	11,473,450	79,416		6,764,296	253,416	3,050,128
Excess (deficiency) of revenues over expenditures	2,102,287	756,281		(183,097)	(120,174)	(13,354)
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out						
Capital lease agreements						
Total other financing sources (uses)						
Net change in fund balances	2,102,287	756,281		(183,097)	(120,174)	(13,354)
Fund balances (deficit), July 1, 2019	9,470,295	2,882,620	8,226	4,336,696	238,047	352,280
Change in nonspendable resources:						
Increase (decrease) in inventories	9,685					
Fund balances (deficit), June 30, 2020	$ 11,582,267	$ 3,638,901	$ 8,226	$ 4,153,599	$ 117,873	$ 338,926

SPECIAL REVENUE FUNDS

Juvenile Probation Special Fees	Juvenile Restitution	Lake Pleasant Recreation Services	Law Library Fees	Library District	Library District Grants	Medical Examiner Grants
$	$	$	$	$ 23,727,126	$	$
				418,016	26,395	36,327
117,264		4,073,371	1,417,316	5,485,740		
2,105,637			1	124,451		
21,053	2,033	43,591	60,372	370,928		991
	1,259	6,043		209,524		
2,243,954	3,292	4,123,005	1,477,689	30,335,785	26,395	37,318
2,576,902	19,130		921,886			
						12,587
		3,517,703		27,045,981	26,395	
		253,949		357,556		24,731
2,576,902	19,130	3,771,652	921,886	27,403,537	26,395	37,318
(332,948)	(15,838)	351,353	555,803	2,932,248		
				2,000,000		
			(1,000,000)			
			(1,000,000)	2,000,000		
(332,948)	(15,838)	351,353	(444,197)	4,932,248		
1,119,734	111,182	1,248,738	2,779,887	9,751,274		
$ 786,786	$ 95,344	$ 1,600,091	$ 2,335,690	$ 14,683,522	$	$

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS					
	Non Departmental Grants	Officer Safety Equipment	Palo Verde	Parks and Recreation Grants	Parks Donations	Parks Enhancement
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental	2,785,327		669,753	2,314		
Charges for services						6,642,366
Fines and forfeits		78,372				4
Special assessment						
Interest income	1,167	15,779	29,115		9,201	74,130
Miscellaneous				5,654	41,698	38,711
Total revenues	2,786,494	94,151	698,868	7,968	50,899	6,755,211
EXPENDITURES						
Current:						
General government	2,044,606					
Public safety	727,987	29,359	673,479			
Highways and streets						
Health, welfare and sanitation						
Culture and recreation				2,314	25,403	5,835,420
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay						727,778
Total expenditures	2,772,593	29,359	673,479	2,314	25,403	6,563,198
Excess (deficiency) of revenues over expenditures	13,901	64,792	25,389	5,654	25,496	192,013
OTHER FINANCING SOURCES (USES)						
Transfers in						
Transfers out	(14,208)					
Capital lease agreements						
Total other financing sources (uses)	(14,208)					
Net change in fund balances	(307)	64,792	25,389	5,654	25,496	192,013
Fund balances (deficit), July 1, 2019		520,223	1,004,973	(5,654)	469,468	2,427,138
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2020	$ (307)	$ 585,015	$ 1,030,362	$	$ 494,964	$ 2,619,151

SPECIAL REVENUE FUNDS							
Parks Souvenir	Planning and Development Fees	Probate Fees	Public Defender Fill the Gap	Public Defender Grants	Public Defender Training	Public Health Fees	Public Health Grants
$	$ 8,193,928	$	$	$ 1,420,689	$ 266,782	$	$ 44,121,794
347,147	7,516,838	418,015	904,589			7,664,316	
	35,328						
(170)	616,973	2,386	7,468		4,828	211,695	
	216,129				18,370		
346,977	16,579,196	420,401	912,057	1,420,689	289,980	7,876,011	44,121,794
	11,187,379	396,948	845,443	940,297	286,160		
						7,962,753	43,815,829
346,977							
	174,967					118,071	47,031
346,977	11,362,346	396,948	845,443	940,297	286,160	8,080,824	43,862,860
	5,216,850	23,453	66,614	480,392	3,820	(204,813)	258,934
						822	
				(481,747)			
				(481,747)		822	
	5,216,850	23,453	66,614	(1,355)	3,820	(203,991)	258,934
28,735	16,837,328	117,411	305,345		287,864	7,964,236	(3,161,966)
						108,254	(60,581)
$ 28,735	$ 22,054,178	$ 140,864	$ 371,959	$ (1,355)	$ 291,684	$ 7,868,499	$ (2,963,613)

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS				
	Recorder's Surcharge	School Communication Expense	School Grants	School Transportation	Sheriff Donations
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental		262,200	9,597,738	935,668	
Charges for services	4,487,408	423,622			
Fines and forfeits					33,817
Special assessment					
Interest income	63,694	21,413		16,888	10,851
Miscellaneous					17,520
Total revenues	4,551,102	707,235	9,597,738	952,556	62,188
EXPENDITURES					
Current:					
General government	3,630,086				
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education		683,966	11,532,362	340,323	
Debt service:					
Principal	278,513				
Interest	21,721				
Other expenses					
Capital outlay	207,058				
Total expenditures	4,137,378	683,966	11,532,362	340,323	
Excess (deficiency) of revenues over expenditures	413,724	23,269	(1,934,624)	612,233	62,188
OTHER FINANCING SOURCES (USES)					
Transfers in	236,622		373,825		
Transfers out					(925,000)
Capital lease agreements					
Total other financing sources (uses)	236,622		373,825		(925,000)
Net change in fund balances	650,346	23,269	(1,560,799)	612,233	(862,812)
Fund balances (deficit), July 1, 2019	1,732,658	2,594,060	(121,034)	270,308	1,267,876
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2020	$ 2,383,004	$ 2,617,329	$ (1,681,833)	$ 882,541	$ 405,064

SPECIAL REVENUE FUNDS							
Sheriff Grants	Sheriff Jail Enhancement	Sheriff RICO	Sheriff Towing and Impound	Small School Service	Spousal Maintenance Enforcement Enhancement	Spur Cross Ranch Conservation	Street Lighting District
$	$	$	$	$	$	$	$
2,656,323	960,303			109,657			
					115,825	327,125	
		178,636					
							5,694,636
4,947	108,744		2,501	4,144	3,492	14,015	93,659
17,074	3,000		51,926				
2,678,344	1,072,047	178,636	54,427	113,801	119,317	341,140	5,788,295
2,394,397	1,835,348	155,707	137,319		108,000		5,275,563
						160,482	
				104,077			
517,695	174,723						
2,912,092	2,010,071	155,707	137,319	104,077	108,000	160,482	5,275,563
(233,748)	(938,024)	22,929	(82,892)	9,724	11,317	180,658	512,732
(233,748)	(938,024)	22,929	(82,892)	9,724	11,317	180,658	512,732
(291,221)	4,251,926	62,619	159,552	184,965	175,271	323,150	4,289,649
$ (524,969)	$ 3,313,902	$ 85,548	$ 76,660	$ 194,689	$ 186,588	$ 503,808	$ 4,802,381

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	SPECIAL REVENUE FUNDS					
	Superior Court Building Repair	Superior Court Fill the Gap	Superior Court Grants	Superior Court Judicial Enhancement	Superior Court Special Revenue	Taxpayer Information
REVENUES						
Taxes	$	$	$	$	$	$
Licenses and permits						
Intergovernmental			3,275,220			
Charges for services		1,814,870	1,183,356	480,755	5,081,946	154,360
Fines and forfeits						
Special assessment						
Interest income	14,743		7,523	22,273	68,882	
Miscellaneous			26,400		16,946	
Total revenues	14,743	1,814,870	4,492,499	503,028	5,167,774	154,360
EXPENDITURES						
Current:						
General government						470,687
Public safety	750,951	1,813,699	4,568,569	357,987	4,700,530	
Highways and streets						
Health, welfare and sanitation						
Culture and recreation						
Education						
Debt service:						
Principal						
Interest						
Other expenses						
Capital outlay	5,215		6,257			
Total expenditures	756,166	1,813,699	4,574,826	357,987	4,700,530	470,687
Excess (deficiency) of revenues over expenditures	(741,423)	1,171	(82,327)	145,041	467,244	(316,327)
OTHER FINANCING SOURCES (USES)						
Transfers in	1,000,000		14,208			
Transfers out						
Capital lease agreements						
Total other financing sources (uses)	1,000,000		14,208			
Net change in fund balances	258,577	1,171	(68,119)	145,041	467,244	(316,327)
Fund balances (deficit), July 1, 2019	161,978		(40,624)	723,577	2,377,453	384,489
Change in nonspendable resources:						
Increase (decrease) in inventories						
Fund balances (deficit), June 30, 2020	$ 420,555	$ 1,171	$ (108,743)	$ 868,618	$ 2,844,697	$ 68,162

SPECIAL REVENUE FUNDS

Transportation Grants	Transportation Operations	Victim Compensation Interest	Victim Compensation Restitution	Victim Location	Waste Management	Waste Tire	Total
$	$	$	$	$	$	$	$ 98,833,800
	4,277,776						47,806,983
295,494	128,478,495					5,813,987	282,554,767
	9,067					335,850	99,735,654
			201,540				8,267,749
							5,694,636
	3,288,683	49,502	42,336	8,673	9,482	74,383	10,706,202
	1,712,173				85,984		7,000,466
295,494	137,766,194	49,502	243,876	8,673	95,466	6,224,220	560,600,257
							6,145,379
		13,943	257,080				126,568,056
105,637	83,754,820						83,860,457
					93,205	6,325,495	171,853,493
							41,924,942
							21,742,345
							278,513
							21,721
	7,131,139						13,498,149
105,637	90,885,959	13,943	257,080		93,205	6,325,495	465,893,055
189,857	46,880,235	35,559	(13,204)	8,673	2,261	(101,275)	94,707,202
							6,777,016
	(51,420,123)						(88,647,799)
	5,058,720						5,058,720
	(46,361,403)						(76,812,063)
189,857	518,832	35,559	(13,204)	8,673	2,261	(101,275)	17,895,139
(246,495)	53,988,124	870,655	1,515,771	15,952	536,874	3,270,307	213,171,564
	235,266						246,402
$ (56,638)	$ 54,742,222	$ 906,214	$ 1,502,567	$ 24,625	$ 539,135	$ 3,169,032	$ 231,313,105

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Maricopa County
Combining Statement of Revenues, Expenditures, and Changes in Fund Balances
Nonmajor Governmental Funds (Continued)
Year Ended June 30, 2020

	DEBT SERVICE FUNDS		CAPITAL PROJECTS FUNDS		
	Stadium District Debt Service	Total	Detention Capital Projects	Detention Technology Capital Improvement	Flood Control Capital Projects
REVENUES					
Taxes	$	$	$	$	$
Licenses and permits					
Intergovernmental					1,051,720
Charges for services					
Fines and forfeits					
Special assessment					
Interest income	1,449	1,449			
Miscellaneous					29,173
Total revenues	1,449	1,449			1,080,893
EXPENDITURES					
Current:					
General government					
Public safety					
Highways and streets					
Health, welfare and sanitation					
Culture and recreation					
Education					
Debt service:					
Principal					
Interest					
Other expenses					
Capital outlay			29,381,165		44,913,659
Total expenditures			29,381,165		44,913,659
Excess (deficiency) of revenues over expenditures	1,449	1,449	(29,381,165)		(43,832,766)
OTHER FINANCING SOURCES (USES)					
Transfers in			8,198,895	1,508,435	33,849,772
Transfers out	(17,866)	(17,866)	(4,785,575)		
Capital lease agreements					
Total other financing sources (uses)	(17,866)	(17,866)	3,413,320	1,508,435	33,849,772
Net change in fund balances	(16,417)	(16,417)	(25,967,845)	1,508,435	(9,982,994)
Fund balances (deficit), July 1, 2019	16,417	16,417	88,760,059	5	88,901,712
Change in nonspendable resources:					
Increase (decrease) in inventories					
Fund balances (deficit), June 30, 2020	$	$	$ 62,792,214	$ 1,508,440	$ 78,918,718

CAPITAL PROJECTS FUNDS							
Inter-governmental Capital Projects	Library District Capital Improvement	Sheriff Mash Capital Donation Fund	Special Improvement Districts	Technology Capital Improvement	Transportation Capital Projects	Total	Total Nonmajor Governmental Funds
$	$	$	$ 614,198	$	$	$ 614,198	$ 99,447,998
							47,806,983
					17,454,166	18,505,886	301,060,653
			876		4,768,354	4,769,230	104,504,884
							8,267,749
							5,694,636
120	295,369	15,825	21,585			332,899	11,040,550
					42,272	71,445	7,071,911
120	295,369	15,825	636,659		22,264,792	24,293,658	584,895,364
							6,145,379
							126,568,056
							83,860,457
							171,853,493
							41,924,942
							21,742,345
							278,513
							21,721
		470,491	296,189	14,831,097	97,162,421	187,055,022	200,553,171
		470,491	296,189	14,831,097	97,162,421	187,055,022	652,948,077
120	295,369	(454,666)	340,470	(14,831,097)	(74,897,629)	(162,761,364)	(68,052,713)
		925,000		56,263,390	51,420,123	152,165,615	158,942,631
	(2,000,000)			(11,491,953)		(18,277,528)	(106,943,193)
							5,058,720
	(2,000,000)	925,000		44,771,437	51,420,123	133,888,087	57,058,158
120	(1,704,631)	470,334	340,470	29,940,340	(23,477,506)	(28,873,277)	(10,994,555)
2,453	12,066,659		687,357	77,276,324	77,080,791	344,775,360	557,963,341
							246,402
$ 2,573	$ 10,362,028	$ 470,334	$ 1,027,827	$ 107,216,664	$ 53,603,285	$ 315,902,083	$ 547,215,188

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COUNTY

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 8,981,111	$ 8,981,116	$ 7,906,252	$ (1,074,864)
Fines and forfeits	2,625,077	2,625,072	2,114,561	(510,511)
Interest income	15,000	15,000	33,829	18,829
Total revenues	11,621,188	11,621,188	10,054,642	(1,566,546)
EXPENDITURES				
Current:				
Public safety	12,446,188	12,446,188	10,226,219	2,219,969
Capital outlay	100,000	100,000	9,724	90,276
Total expenditures	12,546,188	12,546,188	10,235,943	2,310,245
Deficiency of revenues under expenditures	(925,000)	(925,000)	(181,301)	743,699
Net change in fund balances	(925,000)	(925,000)	(181,301)	743,699
Fund balance, July 1, 2019	1,666,848	1,666,848	2,489,823	822,975
Fund balance, June 30, 2020	$ 741,848	$ 741,848	$ 2,308,522	$ 1,566,674

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Adult Probation Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 2,533,895	$ 2,603,948	$ 2,197,749	$ (406,199)
Charges for services	100,000	99,996	1,966	(98,030)
Interest income			96	96
Total revenues	2,633,895	2,703,944	2,199,811	(504,133)
EXPENDITURES				
Current:				
Public safety	2,633,895	2,703,944	2,269,713	434,231
Total expenditures	2,633,895	2,703,944	2,269,713	434,231
Excess (deficiency) of revenues under expenditures			(69,902)	(69,902)
Net change in fund balances			(69,902)	(69,902)
Fund balance (deficit), July 1, 2019	(53,808)	(53,808)		53,808
Fund deficit, June 30, 2020	$ (53,808)	$ (53,808)	$ (69,902)	$ (16,094)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 11,105,200	$ 11,105,200	$ 11,525,412	$ 420,212
Charges for services	559,100	559,100	619,485	60,385
Fines and forfeits	350,100	350,100	211,627	(138,473)
Interest income	66,300	66,300	330,818	264,518
Miscellaneous	54,300	54,300	163,183	108,883
Total revenues	12,135,000	12,135,000	12,850,525	715,525
EXPENDITURES				
Current:				
Health, welfare, and sanitation	18,676,787	18,676,787	15,896,352	2,780,435
Capital outlay	420,000	420,000	408,160	11,840
Total expenditures	19,096,787	19,096,787	16,304,512	2,792,275
Deficiency of revenues over expenditures	(6,961,787)	(6,961,787)	(3,453,987)	3,507,800
Net change in fund balances	(6,961,787)	(6,961,787)	(3,453,987)	3,507,800
Fund balance, July 1, 2019	11,511,503	11,511,503	13,821,942	2,310,439
Fund balance, June 30, 2020	$ 4,549,716	$ 4,549,716	$ 10,367,955	$ 5,818,239

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Air Quality Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 5,085,690	$ 5,085,690	$ 4,484,212	$ (601,478)
Total revenues	5,085,690	5,085,690	4,484,212	(601,478)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	4,981,690	4,981,690	3,961,264	1,020,426
Capital outlay	104,000	104,000	106,035	(2,035)
Total expenditures	5,085,690	5,085,690	4,067,299	1,018,391
Excess of revenues over expenditures			416,913	416,913
Net change in fund balances			416,913	416,913
Fund deficit, July 1, 2019	(120,279)	(120,279)	(798,920)	(678,641)
Fund deficit, June 30, 2020	$ (120,279)	$ (120,279)	$ (382,007)	$ (261,728)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Field Operations Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES				
Current:				
Health, welfare, and sanitation	$	$	$ 3	$ (3)
Total expenditures			3	(3)
Excess (deficiency) of revenues over expenditures			(3)	(3)
OTHER FINANCING USES				
Transfers Out	(638,520)	(956,950)	(956,949)	(1)
Total Other Financing Uses	(638,520)	(956,950)	(956,949)	(1)
Net change in fund balances	(638,520)	(956,950)	(956,952)	(2)
Fund balance, July 1, 2019	638,520	638,520	956,952	318,432
Fund balance (deficit), June 30, 2020	$	$ (318,430)	$	$ 318,430

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 437,600	$ 445,100	$ 254,754	$ (190,346)
Total revenues	437,600	445,100	254,754	(190,346)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	437,600	445,100	220,249	224,851
Capital Outlay			16,458	(16,458)
Total expenditures	437,600	445,100	236,707	208,393
Excess of revenues over expenditures			18,047	18,047
Net change in fund balances			18,047	18,047
Fund balance (deficit), July 1, 2019			(26,505)	(26,505)
Fund balance (deficit), June 30, 2020	$	$	$ (8,458)	$ (8,458)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Animal Control License/Shelter Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 8,091,037	$ 8,091,037	$ 7,355,347	$ (735,690)
Charges for services	5,569,333	5,569,333	5,428,076	(141,257)
Fines & Forfeit	1,600	1,600	831	(769)
Interest income	5,000	5,000	22,432	17,432
Miscellaneous	957,000	957,000	835,956	(121,044)
Total revenues	14,623,970	14,623,970	13,642,642	(981,328)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	16,075,583	16,096,918	15,189,162	907,756
Capital outlay		293,130	207,027	86,103
Total expenditures	16,075,583	16,390,048	15,396,189	993,859
Deficiency of revenues under expenditures	(1,451,613)	(1,766,078)	(1,753,547)	12,531
OTHER FINANCING SOURCES				
Transfers in	2,090,133	2,408,563	2,408,562	(1)
Total other financing sources	2,090,133	2,408,563	2,408,562	(1)
Net change in fund balances	638,520	642,485	655,015	12,530
Fund deficit, July 1, 2019	(9,788)	(9,788)	(76,479)	(66,691)
Change in nonspendable resources:				
Decrease in inventories			(11,125)	(11,125)
Fund balance, June 30, 2020	$ 628,732	$ 632,697	$ 567,411	$ (65,286)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Ballpark Operations Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 250,000	$ 250,000	$ 250,000	$
Interest income			74,273	74,273
Miscellaneous			25	25
Total revenues	250,000	250,000	324,298	74,298
EXPENDITURES				
Current:				
Culture and recreation	250,000	250,000	81,674	168,326
Total expenditures	250,000	250,000	81,674	168,326
Excess of revenues over expenditures			242,624	242,624
Net change in fund balances			242,624	242,624
Fund balance, July 1, 2019	2,526,795	2,526,795	2,608,522	81,727
Fund balance, June 30, 2020	$ 2,526,795	$ 2,526,795	$ 2,851,146	$ 324,351

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Cactus League Operations Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$	$ 6,200,000	$ 4,882,593	$ (1,317,407)
Interest income			139,823	139,823
Total revenues		6,200,000	5,022,416	(1,177,584)
EXPENDITURES				
Current:				
Culture and recreation		6,200,000	4,882,593	1,317,407
Total expenditures		6,200,000	4,882,593	1,317,407
Excess of revenues over expenditures			139,823	139,823
OTHER FINANCING SOURCES				
Transfers in			17,866	17,866
Total other financing sources			17,866	17,866
Net change in fund balances			157,689	157,689
Fund balance, July 1, 2019			5,145,013	5,145,013
Fund balance, June 30, 2020	$	$	$ 5,302,702	$ 5,302,702

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
CDBG Housing Trust Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 6,716,844	$ 6,716,844	$ 6,583,245	$ (133,599)
Total revenues	6,716,844	6,716,844	6,583,245	(133,599)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	6,716,844	6,716,844	6,716,844	
Total expenditures	6,716,844	6,716,844	6,716,844	
Excess (deficiency) of revenues over expenditures			(133,599)	(133,599)
Net change in fund balances			(133,599)	(133,599)
Fund balance (deficit), July 1, 2019	(25,276)	(25,276)	129,263	154,539
Fund deficit, June 30, 2020	$ (25,276)	$ (25,276)	$ (4,336)	$ 20,940

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Check Enforcement Program Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 33,826	$ 33,829	$ 30,091	$ (3,738)
Interest income	891	888	1,066	178
Total revenues	34,717	34,717	31,157	(3,560)
EXPENDITURES				
Current:				
Public safety	49,189	49,189	45,627	3,562
Total expenditures	49,189	49,189	45,627	3,562
Deficiency of revenues over expenditures	(14,472)	(14,472)	(14,470)	2
Net change in fund balances	(14,472)	(14,472)	(14,470)	2
Fund balance, July 1, 2019	20,140	20,140	20,442	302
Fund balance, June 30, 2020	$ 5,668	$ 5,668	$ 5,972	$ 304

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Child Support Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 28,872	$ 28,872	$ 38,124	$ 9,252
Interest income	2,128	2,128	33,513	31,385
Total revenues	31,000	31,000	71,637	40,637
EXPENDITURES				
Current:				
Public Safety	5,000	5,000		5,000
Total expenditures	5,000	5,000		5,000
Excess of revenues over expenditures	26,000	26,000	71,637	45,637
Net change in fund balances	26,000	26,000	71,637	45,637
Fund balance, July 1, 2019	1,113,055	1,113,055	1,175,103	62,048
Fund balance, June 30, 2020	$ 1,139,055	$ 1,139,055	$ 1,246,740	$ 107,685

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of Court Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget- Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Charges for services	$ 1,777,708	$ 1,814,870	$ 1,814,870	$
Interest Income			(4,941)	(4,941)
Total revenues	1,777,708	1,814,870	1,809,929	(4,941)
EXPENDITURES				
Current:				
Public safety	1,777,708	1,802,450	1,797,509	4,941
Total expenditures	1,777,708	1,802,450	1,797,509	4,941
Excess of revenues over expenditures		12,420	12,420	
Net change in fund balances		12,420	12,420	
Fund balance (deficit), July 1, 2019	11,194	11,194	(12,420)	(23,614)
Fund balance, June 30, 2020	$ 11,194	$ 23,614	$	$ (23,614)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court SRF Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 2,797,447	$ 2,797,452	$ 3,000,797	$ 203,345
Interest income	16,000	15,995	135,303	119,308
Total revenues	2,813,447	2,813,447	3,136,100	322,653
EXPENDITURES				
Current:				
Public safety	5,654,986	5,313,010	3,003,411	2,309,599
Capital Outlay		341,976	80,565	261,411
Total expenditures	5,654,986	5,654,986	3,083,976	2,571,010
Excess (deficiency) of revenues over expenditures	(2,841,539)	(2,841,539)	52,124	2,893,663
Net change in fund balances	(2,841,539)	(2,841,539)	52,124	2,893,663
Fund balance, July 1, 2019	4,810,769	4,810,769	5,047,883	237,114
Fund balance, June 30, 2020	$ 1,969,230	$ 1,969,230	$ 5,100,007	$ 3,130,777

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,415,032	$ 1,415,032	$ 1,183,302	$ (231,730)
Total revenues	1,415,032	1,415,032	1,183,302	(231,730)
EXPENDITURES				
Current:				
Public safety	1,415,032	1,415,032	1,328,464	86,568
Total expenditures	1,415,032	1,415,032	1,328,464	86,568
Excess (deficiency) of revenues over expenditures			(145,162)	(145,162)
Net change in fund balances			(145,162)	(145,162)
Fund balance July 1, 2019				
Fund balance (deficit) June 30, 2020	$	$	$ (145,162)	$ (145,162)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Clerk of the Court Judicial Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 735,000	$ 735,000	$ 769,962	$ 34,962
Interest income	15,000	15,000	79,139	64,139
Total revenues	750,000	750,000	849,101	99,101
EXPENDITURES				
Current:				
Public safety	1,350,000	1,350,000	638,618	711,382
Total expenditures	1,350,000	1,350,000	638,618	711,382
Excess (deficiency) of revenues over expenditures	(600,000)	(600,000)	210,483	810,483
Net change in fund balances	(600,000)	(600,000)	210,483	810,483
Fund balance, July 1, 2019	2,176,180	2,176,180	2,727,485	551,305
Fund balance, June 30, 2020	$ 1,576,180	$ 1,576,180	$ 2,937,968	$ 1,361,788

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Conciliation Court Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,581,972	$ 1,581,970	$ 1,633,166	$ 51,196
Interest income	1,390	1,392	41,470	40,078
Total revenues	1,583,362	1,583,362	1,674,636	91,274
EXPENDITURES				
Current:				
Public safety	1,583,362	1,583,362	1,510,161	73,201
Total expenditures	1,583,362	1,583,362	1,510,161	73,201
Excess of revenues over expenditures			164,475	164,475
Net change in fund balances			164,475	164,475
Fund balance, July 1, 2019	1,160,160	1,160,160	1,419,141	258,981
Fund balance, June 30, 2020	$ 1,160,160	$ 1,160,160	$ 1,583,616	$ 423,456

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Correctional Health Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 436,026	$ 308,177	$ 202,368	$ (105,809)
Interest Income			750	750
Miscellaneous		3,600,000	2,747,749	(852,251)
Total revenues	436,026	3,908,177	2,950,867	(957,310)
EXPENDITURES				
Current:				
Health Welfare	436,026	3,908,177	2,908,815	999,362
Total expenditures	436,026	3,908,177	2,908,815	999,362
Excess of revenues over expenditures			42,052	42,052
Net change in fund balances			42,052	42,052
Fund deficit, July 1, 2019	(32,095)	(32,095)	(42,534)	(10,439)
Fund deficit, June 30, 2020	$ (32,095)	$ (32,095)	$ (482)	$ 31,613

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,463,627	$ 1,463,616	$ 1,372,423	$ (91,193)
Interest income	3,389	3,400	5,347	1,947
Total revenues	1,467,016	1,467,016	1,377,770	(89,246)
EXPENDITURES				
Current:				
Public safety	1,596,776	1,596,776	1,247,459	349,317
Total expenditures	1,596,776	1,596,776	1,247,459	349,317
Excess (deficiency) of revenues over expenditures	(129,760)	(129,760)	130,311	260,071
Net change in fund balances	(129,760)	(129,760)	130,311	260,071
Fund balance, July 1, 2019	280,575	280,575	133,217	(147,358)
Fund balance, June 30, 2020	$ 150,815	$ 150,815	$ 263,528	$ 112,713

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 6,279,381	$ 6,387,700	$ 6,795,459	$ 407,759
Interest Income			327	327
Total revenues	6,279,381	6,387,700	6,795,786	408,086
EXPENDITURES				
Current:				
Public safety	6,279,381	6,534,010	6,247,574	286,436
Total expenditures	6,279,381	6,534,010	6,247,574	286,436
Excess (deficiency) of revenues over expenditures		(146,310)	548,212	694,522
Net change in fund balances		(146,310)	548,212	694,522
Fund deficit, July 1, 2019	(857,569)	(857,569)	(824,046)	33,523
Fund deficit, June 30, 2020	$ (857,569)	$ (1,003,879)	$ (275,834)	$ 728,045

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Attorney RICO Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 407,000	$ 450,000	$ 1,470,784	$ 1,020,784
Interest income	93,000	50,000	77,104	27,104
Miscellaneous			1,800	1,800
Total revenues	500,000	500,000	1,549,688	1,049,688
EXPENDITURES				
Current:				
Public safety	500,000	734,000	370,076	363,924
Capital outlay		365,923	361,098	4,825
Total expenditures	500,000	1,099,923	731,174	368,749
Excess (deficiency) of revenues over expenditures		(599,923)	818,514	1,418,437
Net change in fund balances		(599,923)	818,514	1,418,437
Fund balance, July 1, 2019	2,580,355	2,580,355	3,144,650	564,295
Fund balance, June 30, 2020	$ 2,580,355	$ 1,980,432	$ 3,963,164	$ 1,982,732

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Court Document Retrieval Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,050,000	$ 1,050,000	$ 1,092,034	$ 42,034
Interest income	3,207	3,207	52,581	49,374
Total revenues	1,053,207	1,053,207	1,144,615	91,408
EXPENDITURES				
Current:				
Public safety	1,103,207	1,103,207	921,634	181,573
Total expenditures	1,103,207	1,103,207	921,634	181,573
Excess (deficiency) of revenues over expenditures	(50,000)	(50,000)	222,981	272,981
Net change in fund balances	(50,000)	(50,000)	222,981	272,981
Fund balance, July 1, 2019	1,553,508	1,553,508	1,780,896	227,388
Fund balance, June 30, 2020	$ 1,503,508	$ 1,503,508	$ 2,003,877	$ 500,369

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Criminal Justice Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,030,437	$ 1,030,437	$ 900,793	$ (129,644)
Interest income			(4,847)	(4,847)
Total revenues	1,030,437	1,030,437	895,946	(134,491)
EXPENDITURES				
Current:				
Public safety	1,156,463	1,156,463	1,002,975	153,488
Total expenditures	1,156,463	1,156,463	1,002,975	153,488
Deficiency of revenues under expenditures	(126,026)	(126,026)	(107,029)	18,997
Net change in fund balances	(126,026)	(126,026)	(107,029)	18,997
Fund balance, July 1, 2019	152,156	152,156	140,209	(11,947)
Fund balance, June 30, 2020	$ 26,130	$ 26,130	$ 33,180	$ 7,050

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Diversion Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 1,673,448	$ 1,671,631	$ 700,636	$ (970,995)
Interest income	3,183	5,000	7,127	2,127
Miscellaneous			20,000	20,000
Total revenues	1,676,631	1,676,631	727,763	(948,868)
EXPENDITURES				
Current:				
Public safety	1,887,371	1,907,371	1,289,329	618,042
Total expenditures	1,887,371	1,907,371	1,289,329	618,042
Deficiency of revenues under expenditures	(210,740)	(230,740)	(561,566)	(330,826)
Net change in fund balances	(210,740)	(230,740)	(561,566)	(330,826)
Fund balance, July 1, 2019	486,869	486,869	561,566	74,697
Fund balance, June 30, 2020	$ 276,129	$ 256,129	$	$ (256,129)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Domestic Relations Mediation Education Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 192,996	$ 192,996	$ 180,973	$ (12,023)
Interest income	554	554	2,848	2,294
Total revenues	193,550	193,550	183,821	(9,729)
EXPENDITURES				
Current:				
Public Safety	193,550	193,550	177,419	16,131
Total expenditures	193,550	193,550	177,419	16,131
Excess of revenues over expenditures			6,402	6,402
Net change in fund balances			6,402	6,402
Fund balance, July 1, 2019	148,947	148,947	152,223	3,276
Fund balance, June 30, 2020	$ 148,947	$ 148,947	$ 158,625	$ 9,678

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Educational Supplemental Program Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 495,594	$ 495,594	$ 466,528	$ (29,066)
Interest income			33,142	33,142
Total revenues	495,594	495,594	499,670	4,076
EXPENDITURES				
Current:				
Education	809,029	2,606,232	2,268,764	337,468
Total expenditures	809,029	2,606,232	2,268,764	337,468
Deficiency of revenues under expenditures	(313,435)	(2,110,638)	(1,769,094)	341,544
Net change in fund balances	(313,435)	(2,110,638)	(1,769,094)	341,544
Fund balance, July 1, 2019	1,747,944	1,747,944	2,209,023	461,079
Fund balance (deficit), June 30, 2020	$ 1,434,509	$ (362,694)	$ 439,929	$ 802,623

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Election Grants – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 2,996,553	$	$ (2,996,553)
Total revenues		2,996,553		(2,996,553)
EXPENDITURES				
General Government		2,644,425		2,644,425
Capital Outlay		352,128		352,128
Total expenditures		2,996,553		2,996,553
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2019	248	248		(248)
Fund balance, June 30, 2020	$ 248	$ 248	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Emergency Management – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 926,133	$ 1,058,060	$ 965,745	$ (92,315)
Charges for services	177,378	177,384	178,601	1,217
Interest Income	360	351	1,487	1,136
Total revenues	1,103,871	1,235,795	1,145,833	(89,962)
EXPENDITURES				
Current:				
Public safety	1,196,206	1,328,130	1,171,939	156,191
Total expenditures	1,196,206	1,328,130	1,171,939	156,191
Deficiency of revenues under expenditures	(92,335)	(92,335)	(26,106)	66,229
Net change in fund balances	(92,335)	(92,335)	(26,106)	66,229
Fund deficit, July 1, 2019	(365,047)	(365,047)	(201,624)	163,423
Fund deficit, June 30, 2020	$ (457,382)	$ (457,382)	$ (227,730)	$ 229,652

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Environmental Health Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 15,948,454	$ 15,900,662	$ 15,745,046	$ (155,616)
Charges for services	4,757,348	4,807,993	5,911,176	1,103,183
Fines and forfeits	241,368	238,953	205,407	(33,546)
Interest income	65,000	65,004	403,002	337,998
Miscellaneous	500	58	127,095	127,037
Total revenues	21,012,670	21,012,670	22,391,726	1,379,056
EXPENDITURES				
Current:				
Health, welfare and sanitation	22,369,174	22,369,174	21,395,603	973,571
Capital outlay	750,000	750,000	677,850	72,150
Total expenditures	23,119,174	23,119,174	22,073,453	1,045,721
Excess (deficiency) of revenues over expenditures	(2,106,504)	(2,106,504)	318,273	2,424,777
OTHER FINANCING SOURCES				
Transfers in		80,537	80,537	
Total other financing sources		80,537	80,537	
Net change in fund balances	(2,106,504)	(2,025,967)	398,810	2,424,777
Fund balance, July 1, 2019	11,687,460	11,687,460	13,598,615	1,911,155
Fund balance, June 30, 2020	$ 9,580,956	$ 9,661,493	$ 13,997,425	$ 4,335,932

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Environmental Services Grants – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 67,198	$ 67,198	$ 47,306	$ (19,892)
Total revenues	67,198	67,198	47,306	(19,892)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	67,198	67,198	47,306	19,892
Total expenditures	67,198	67,198	47,306	19,892
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2019				
Fund balance, June 30, 2020	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Expedited Child Support Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 635,784	$ 635,784	$ 630,942	$ (4,842)
Interest income	1,716	1,716	5,142	3,426
Total revenues	637,500	637,500	636,084	(1,416)
EXPENDITURES				
Current:				
Public Safety	637,500	637,500	601,847	35,653
Total expenditures	637,500	637,500	601,847	35,653
Excess of revenues over expenditures			34,234	34,237
Net change in fund balances			34,237	34,237
Fund balance, July 1, 2019	209,922	209,922	265,967	56,045
Fund balance, June 30, 2020	$ 209,922	$ 209,922	$ 300,204	$ 90,282

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 70,249,952	$ 70,249,952	$ 70,224,081	$ (25,871)
Licenses and permits	310,000	310,000	459,474	149,474
Intergovernmental	212,571	212,571	225,832	13,261
Interest income	275,009	275,009	3,293,036	3,018,027
Miscellaneous	339,097	339,097	599,459	260,362
Total revenues	71,386,629	71,386,629	74,801,882	3,415,253
EXPENDITURES				
Current:				
Public safety	35,496,148	35,761,963	29,717,136	6,044,827
Capital outlay	2,241,042	2,272,388	1,837,688	434,700
Total expenditures	37,737,190	38,034,351	31,554,824	6,479,527
Excess of revenues over expenditures	33,649,439	33,352,278	43,247,058	9,894,780
OTHER FINANCING USES				
Transfers out	(33,849,772)	(33,849,772)	(33,849,772)	
Total other financing uses	(33,849,772)	(33,849,772)	(33,849,772)	
Net change in fund balances	(200,333)	(497,494)	9,397,286	9,894,780
Fund balance, July 1, 2019	17,589,234	17,589,234	21,564,317	3,975,083
Change in nonspendable resources				
Decrease in inventories			(35,097)	(35,097)
Fund balance, June 30, 2020	$ 17,388,901	$ 17,091,740	$ 30,926,506	$ 13,834,766

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 70,000	$ 173,100	$ 116,555	$ (56,545)
Total revenues	70,000	173,100	116,555	(56,545)
EXPENDITURES				
Current:				
Public safety	131,071	234,171	116,555	117,616
Total expenditures	131,071	234,171	116,555	117,616
Excess (deficiency) of revenues over expenditures	(61,071)	(61,071)		61,071
Net change in fund balances	(61,071)	(61,071)		61,071
Fund balance, July 1, 2019	61,071	61,071		(61,071)
Fund balance, June 30, 2020	$	$	$	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Human Services Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 43,480,515	$ 46,879,803	$ 46,119,767	$ (760,036)
Total revenues	43,480,515	46,879,803	46,119,767	(760,036)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	44,059,089	47,458,377	47,308,026	150,351
Capital outlay	66,000	66,000	47,374	18,626
Total expenditures	44,125,089	47,524,377	47,355,400	168,977
Deficiency of revenues under expenditures	(644,574)	(644,574)	(1,235,633)	(591,059)
OTHER FINANCING SOURCES				
Transfers in	644,574	644,574	644,574	
Total other financing sources	644,574	644,574	644,574	
Net change in fund balances			(591,059)	(591,059)
Fund deficit, July 1, 2019	(5,898,408)	(5,898,408)	(2,507,796)	3,390,612
Fund deficit, June 30, 2020	$ (5,898,408)	$ (5,898,408)	$ (3,098,855)	$ 2,799,553

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Health Services Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 374,672	$ 374,672	$ 339,663	$ (35,009)
Interest income	8,272	8,272	19,875	11,603
Total revenues	382,944	382,944	359,538	(23,406)
EXPENDITURES				
Current:				
Public safety	539,920	554,920	289,622	265,298
Capital outlay	90,926	75,926		75,926
Total expenditures	630,846	630,846	289,622	341,224
Excess (deficiency) of revenues over expenditures	(247,902)	(247,902)	69,916	317,818
Net change in fund balances	(247,902)	(247,902)	69,916	317,818
Fund balance, July 1, 2019	811,611	811,611	748,548	(63,063)
Fund balance, June 30, 2020	$ 563,709	$ 563,709	$ 818,464	$ 254,755

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Inmate Services Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 10,869,997	$ 10,869,997	$ 13,250,055	$ 2,380,058
Fines and forfeits	72,864	72,864	33,956	(38,908)
Interest income	59,847	59,847	291,631	231,784
Miscellaneous			95	95
Total revenues	11,002,708	11,002,708	13,575,737	2,573,029
EXPENDITURES				
Current:				
Public safety	11,502,708	11,502,708	11,473,450	29,258
Total expenditures	11,502,708	11,502,708	11,473,450	29,258
Excess (deficiency) of revenues over expenditures	(500,000)	(500,000)	2,102,287	2,602,287
Net change in fund balances	(500,000)	(500,000)	2,102,287	2,602,287
Fund balance, July 1, 2019	9,276,758	9,276,758	9,470,295	193,537
Change in nonspendable resources				
Increase in inventories			9,685	9,685
Fund balance, June 30, 2020	$ 8,776,758	$ 8,776,758	$ 11,582,267	$ 2,805,509

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Court Judicial Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 729,836	$ 729,839	$ 742,070	$ 12,231
Interest income	7,347	7,344	93,627	86,283
Total revenues	737,183	737,183	835,697	98,514
EXPENDITURES				
Current:				
Public safety	737,183	737,183	79,416	657,767
Total expenditures	737,183	737,183	79,416	657,767
Excess of revenues over expenditures			756,281	756,281
Net change in fund balances			756,281	756,281
Fund balance, July 1, 2019	2,371,397	2,371,397	2,882,620	511,223
Fund balance, June 30, 2020	$ 2,371,397	$ 2,371,397	$ 3,638,901	$ 1,267,504

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Justice Courts Special Revenue Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 6,784,797	$ 6,784,801	$ 6,472,045	$ (312,756)
Interest income	20,620	20,616	109,154	88,538
Total revenues	6,805,417	6,805,417	6,581,199	(224,218)
EXPENDITURES				
Current:				
Public safety	7,405,417	7,405,417	6,764,296	641,121
Total expenditures	7,405,417	7,405,417	6,764,296	641,121
Deficiency of revenues under expenditures	(600,000)	(600,000)	(183,097)	416,903
Net change in fund balances	(600,000)	(600,000)	(183,097)	416,903
Fund balance, July 1, 2019	3,571,159	3,571,159	4,336,696	765,537
Fund balance, June 30, 2020	$ 2,971,159	$ 2,971,159	$ 4,153,599	$ 1,182,440

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Diversion Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 131,631	$ 131,622	$ 93,071	$ (38,551)
Interest income	4,194	4,200	3,478	(722)
Miscellaneous	27,045	27,048	36,693	9,645
Total revenues	162,870	162,870	133,242	(29,628)
EXPENDITURES				
Current:				
Public safety	312,611	312,611	253,416	59,195
Total expenditures	312,611	312,611	253,416	59,195
Deficiency of revenues under expenditures	(149,741)	(149,741)	(120,174)	29,567
Net change in fund balances	(149,741)	(149,741)	(120,174)	29,567
Fund balance, July 1, 2019	149,741	149,741	238,047	88,306
Fund balance, June 30, 2020	$	$	$ 117,873	$ 117,873

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,581,679	$ 3,428,167	$ 3,021,526	$ (406,641)
Interest income	4,000	12,000	15,248	3,248
Total revenues	3,585,679	3,440,167	3,036,774	(403,393)
EXPENDITURES				
Current:				
Public safety	3,570,679	3,425,167	3,050,128	375,039
Total expenditures	3,570,679	3,425,167	3,050,128	375,039
Excess (deficiency) of revenues over expenditures	15,000	15,000	(13,354)	(28,354)
OTHER FINANCING USES				
Transfers out	(15,000)	(15,000)		(15,000)
Total other financing uses	(15,000)	(15,000)		(15,000)
Net change in fund balances			(13,354)	(13,354)
Fund balance, July 1, 2019	276,167	276,167	352,280	76,113
Fund balance, June 30, 2020	$ 276,167	$ 276,167	$ 338,926	$ 62,759

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Probation Special Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 225,792	$ 225,791	$ 117,264	$ (108,527)
Fines and forfeits	2,437,491	2,437,488	2,105,637	(331,851)
Interest income	6,500	6,504	21,053	14,549
Total revenues	2,669,783	2,669,783	2,243,954	(425,829)
EXPENDITURES				
Current:				
Public safety	3,669,783	3,669,783	2,576,902	1,092,881
Total expenditures	3,669,783	3,669,783	2,576,902	1,092,881
Deficiency of revenues under expenditures	(1,000,000)	(1,000,000)	(332,948)	667,052
Net change in fund balances	(1,000,000)	(1,000,000)	(332,948)	667,052
Fund balance, July 1, 2019	1,017,254	1,017,254	1,119,734	102,480
Fund balance, June 30, 2020	$ 17,254	$ 17,254	$ 786,786	$ 769,532

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Juvenile Restitution Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 2,033	$ 2,033
Miscellaneous			1,259	1,259
Total revenues			3,292	3,292
EXPENDITURES				
Current:				
Public safety	50,000	50,000	19,130	30,870
Total expenditures	50,000	50,000	19,130	30,870
Deficiency of revenues under expenditures	(50,000)	(50,000)	(15,838)	34,162
OTHER FINANCING SOURCES				
Transfers in	15,000	15,000		15,000
Total other financing sources	15,000	15,000		15,000
Net change in fund balances	(35,000)	(35,000)	(15,838)	19,162
Fund balance, July 1, 2019	111,753	111,753	111,182	(571)
Fund balance, June 30, 2020	$ 76,753	$ 76,753	$ 95,344	$ 18,591

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Lake Pleasant Recreation Services Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 3,275,309	$ 3,275,809	$ 4,073,371	$ 797,562
Interest income	7,776	7,776	43,591	35,815
Miscellaneous	1,000	500	6,043	5,543
Total revenues	3,284,085	3,284,085	4,123,005	838,920
EXPENDITURES				
Current:				
Culture and recreation	3,634,085	3,681,696	3,517,703	163,993
Capital outlay	365,000	317,389	253,949	63,440
Total expenditures	3,999,085	3,999,085	3,771,652	227,433
Excess (deficiency) of revenues over expenditures	(715,000)	(715,000)	351,353	1,066,353
Net change in fund balances	(715,000)	(715,000)	351,353	1,066,353
Fund balance, July 1, 2019	1,048,181	1,048,181	1,248,738	200,557
Fund balance, June 30, 2020	$ 333,181	$ 333,181	$ 1,600,091	$ 1,266,910

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Law Library Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,445,744	$ 1,445,748	$ 1,417,316	$ (28,432)
Fines and forfeits	516	514	1	(513)
Interest income	22,538	22,536	60,372	37,836
Total revenues	1,468,798	1,468,798	1,477,689	8,891
EXPENDITURES				
Current:				
Public safety	1,468,798	1,468,798	921,886	546,912
Total expenditures	1,468,798	1,468,798	921,886	546,912
Excess of revenues over expenditures			555,803	555,803
OTHER FINANCING USES				
Transfers out	(1,000,000)	(1,000,000)	(1,000,000)	
Total other financing uses	(1,000,000)	(1,000,000)	(1,000,000)	
Net change in fund balances	(1,000,000)	(1,000,000)	(444,197)	555,803
Fund balance, July 1, 2019	2,714,364	2,714,364	2,779,887	65,523
Fund balance, June 30, 2020	$ 1,714,364	$ 1,714,364	$ 2,335,690	$ 621,326

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Taxes	$ 23,799,901	$ 23,799,901	$ 23,727,126	$ (72,775)
Intergovernmental	416,564	416,514	418,016	1,502
Charges for services	6,700,471	7,275,471	5,485,740	(1,789,731)
Fines and forfeits	147,221	147,283	124,451	(22,832)
Interest income	100,000	100,000	370,928	270,928
Miscellaneous	281,377	281,365	209,524	(71,841)
Total revenues	31,445,534	32,020,534	30,335,785	(1,684,749)
EXPENDITURES				
Current:				
Culture and recreation	31,080,534	31,655,524	27,045,981	4,609,543
Capital outlay	2,913,621	2,913,631	357,556	2,556,075
Total expenditures	33,994,155	34,569,155	27,403,537	7,165,618
Excess (deficiency) of revenues over expenditures	(2,548,621)	(2,548,621)	2,932,248	5,480,869
Net change in fund balances	(548,621)	(548,621)	4,932,248	5,480,869
Fund balance, July 1, 2019	6,697,272	6,697,272	9,751,274	3,054,002
Fund balance, June 30, 2020	$ 6,148,651	$ 6,148,651	$ 14,683,522	$ 8,534,871

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 75,000	$ 85,000	$ 26,395	$ (58,605)
Miscellaneous		548		(548)
Total revenues	75,000	85,548	26,395	(59,153)
EXPENDITURES				
Current:				
Culture and recreation	75,000	85,548	26,395	59,153
Total expenditures	75,000	85,548	26,395	59,153
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2019	319,758	319,758		(319,758)
Fund balance, June 30, 2020	$ 319,758	$ 319,758	$	$ (319,758)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Medical Examiner Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 55,000	$ 65,000	$ 36,327	$ (28,673)
Interest income			991	991
Total revenues	55,000	65,000	37,318	(27,682)
EXPENDITURES				
Current:				
Health welfare and sanitation	20,000	30,000	12,587	17,413
Capital outlay	35,000	35,000	24,731	10,269
Total expenditures	55,000	65,000	37,318	27,682
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance (deficit), July 1, 2019	(4,521)	(4,521)		4,521
Fund balance (deficit), June 30, 2020	$ (4,521)	$ (4,521)	$	$ 4,521

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Non-Departmental Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 52,013,299	$ 52,513,299	$ 2,785,327	$ (49,727,972)
Interest Income			1,167	1,167
Miscellaneous	10,237,785	10,196,147		(10,196,147)
Total revenues	62,251,084	62,709,446	2,786,494	(59,922,952)
EXPENDITURES				
Current:				
General government	24,439,007	1,533,954	2,044,606	(510,652)
Public safety	30,374,088	7,612,167	727,987	6,884,180
Health Welfare and Sanitation	7,437,989	262,400		262,400
Total expenditures	62,251,084	9,408,521	2,772,593	6,635,928
Excess of revenues over expenditures		53,300,925	13,901	(53,287,024)
OTHER FINANCING USES				
Transfers out		(14,208)	(14,208)	
Total other financing uses		(14,208)	(14,208)	
Net change in fund balances		53,286,717	(307)	(53,287,024)
Fund deficit, July 1, 2019	217	217		(217)
Fund balance (deficit), June 30, 2020	$ 217	$ 53,286,934	$ (307)	$ (53,287,241)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Officer Safety Equipment Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 146,000	$ 146,000	$ 78,372	$ (67,628)
Interest income	4,000	4,000	15,779	11,779
Total revenues	150,000	150,000	94,151	(55,849)
EXPENDITURES				
Current:				
Public safety	493,565	493,565	29,359	464,206
Total expenditures	493,565	493,565	29,359	464,206
Excess (deficiency) of revenues over expenditures	(343,565)	(343,565)	64,792	408,357
Net change in fund balances	(343,565)	(343,565)	64,792	408,357
Fund balance, July 1, 2019	355,756	355,756	520,223	164,467
Fund balance, June 30, 2020	$ 12,191	$ 12,191	$ 585,015	$ 572,824

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Palo Verde Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 669,753	$ 669,754	$ 669,753	$ (1)
Interest income	4,201	4,200	29,115	24,915
Total revenues	673,954	673,954	698,868	24,914
EXPENDITURES				
Current:				
Public safety	673,954	673,954	673,479	475
Total expenditures	673,954	673,954	673,479	475
Excess of revenues over expenditures			25,389	25,389
Net change in fund balances			25,389	25,389
Fund balance, July 1, 2019	984,390	984,390	1,004,973	20,583
Fund balance, June 30, 2020	$ 984,390	$ 984,390	$ 1,030,362	$ 45,972

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks and Recreation Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$ 2,200	$ 2,314	$ 114
Miscellaneous			5,654	5,664
Total revenues		2,200	7,968	5,768
EXPENDITURES				
Current:				
Culture and recreation		2,200	2,314	(114)
Total expenditures		2,200	2,314	(114)
Excess of revenues over expenditures			5,654	5,654
Net change in fund balances			5,654	5,654
Fund deficit, July 1, 2019	(19,644)	(19,644)	(5,654)	13,990
Fund balance (deficit), June 30, 2020	$ (19,644)	$ (19,644)	$	$ 19,644

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Donations Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 2,760	$ 2,760	$ 9,201	$ 6,441
Miscellaneous	22,644	22,644	41,698	19,054
Total revenues	25,404	25,404	50,899	25,495
EXPENDITURES				
Current:				
Culture and recreation	50,404	50,404	25,403	25,001
Capital outlay	110,000	110,000		110,000
Total expenditures	160,404	160,404	25,403	135,001
Excess (deficiency) of revenues over expenditures	(135,000)	(135,000)	25,496	160,496
Net change in fund balances	(135,000)	(135,000)	25,496	160,496
Fund balance, July 1, 2019	453,138	453,138	469,468	16,330
Fund balance, June 30, 2020	$ 318,138	$ 318,138	$ 494,964	$ 176,826

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 5,833,234	$ 5,832,402	$ 6,642,366	$ 809,964
Fines and forfeits			4	4
Interest income	19,368	20,200	74,130	53,930
Miscellaneous			38,711	38,711
Total revenues	5,852,602	5,852,602	6,755,211	902,609
EXPENDITURES				
Current:				
Culture and recreation	5,999,522	6,327,272	5,835,420	491,852
Capital outlay	1,307,750	980,000	727,778	252,222
Total expenditures	7,307,272	7,307,272	6,563,198	744,074
Excess (deficiency) of revenues over expenditures	(1,454,670)	(1,454,670)	192,013	1,646,683
Net change in fund balances	(1,454,670)	(1,454,670)	192,013	1,646,683
Fund balance, July 1, 2019	1,781,450	1,781,450	2,427,138	645,688
Fund balance, June 30, 2020	$ 326,780	$ 326,780	$ 2,619,151	$ 2,292,371

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Parks Souvenir Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 395,983	$ 396,143	$ 347,147	$ (48,996)
Interest income	200	40	(170)	(210)
Total revenues	396,183	396,183	346,977	(49,206)
EXPENDITURES				
Current:				
Culture and recreation	396,183	396,183	346,977	49,206
Total expenditures	396,183	396,183	346,977	49,206
Excess of revenues over expenditures				
Net change in fund balances				
Fund balance, July 1, 2019	43,239	43,239	28,735	(14,504)
Fund balance, June 30, 2020	$ 43,239	$ 43,239	$ 28,735	$ (14,504)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Planning and Development Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 5,041,084	$ 5,041,084	$ 8,193,928	$ 3,152,844
Charges for services	5,150,432	5,150,432	7,516,838	2,366,406
Fines and forfeits	25,705	25,705	35,328	9,623
Interest income	42,000	42,000	616,973	574,973
Miscellaneous	19,000	19,000	216,129	197,129
Total revenues	10,278,221	10,278,221	16,579,196	6,300,975
EXPENDITURES				
Current:				
Public safety	12,146,824	12,143,897	11,187,379	956,518
Capital outlay	147,073	150,000	174,967	(24,967)
Total expenditures	12,293,897	12,293,897	11,362,346	931,551
Excess (deficiency) of revenues over expenditures	(2,015,676)	(2,015,676)	5,216,850	7,232,526
Net change in fund balances	(2,015,676)	(2,015,676)	5,216,850	7,232,526
Fund balance, July 1, 2019	13,534,810	13,534,810	16,837,328	3,302,518
Fund balance, June 30, 2020	$ 11,519,134	$ 11,519,134	$ 22,054,178	$ 10,535,044

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Probate Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 390,800	$ 390,800	$ 418,015	$ 27,215
Interest income	1,200	1,200	2,386	1,186
Total revenues	392,000	392,000	420,401	28,401
EXPENDITURES				
Current:				
Public safety	467,000	467,000	396,948	70,052
Total expenditures	467,000	467,000	396,948	70,052
Excess (deficiency) of revenues over expenditures	(75,000)	(75,000)	23,453	98,453
Net change in fund balances	(75,000)	(75,000)	23,453	98,453
Fund balance, July 1, 2019	75,000	75,000	117,411	42,411
Fund balance, June 30, 2020	$	$	$ 140,864	$ 140,864

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 879,367	$ 879,367	$ 904,589	$ 25,222
Interest income			7,468	7,468
Total revenues	879,367	879,367	912,057	32,690
EXPENDITURES				
Current:				
Public safety	1,004,807	1,174,674	845,443	329,231
Total expenditures	1,004,807	1,174,674	845,443	329,231
Excess (deficiency) of revenues over expenditures	(125,440)	(295,307)	66,614	361,921
Net change in fund balances	(125,440)	(295,307)	66,614	361,921
Fund balance, July 1, 2019	125,440	125,440	305,345	179,905
Fund balance (deficit), June 30, 2020	$	$ (169,867)	$ 371,959	$ 541,826

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 198,515	$ 5,979,476	$ 1,420,689	$ (4,558,787)
Total revenues	198,515	5,979,476	1,420,689	(4,558,787)
EXPENDITURES				
Current:				
Public safety	198,515	5,497,730	940,297	4,557,433
Total expenditures	198,515	5,497,730	940,297	4,557,433
Excess of revenues over expenditures		481,746	480,392	(1,354)
OTHER FINANCING USES				
Transfers out		(481,747)	(481,747)	
Total other financing uses		(481,747)	(481,747)	
Net change in fund balances		(1)	(1,355)	(1,354)
Fund balance, July 1, 2019	26,226	26,226		(26,226)
Fund balance (deficit), June 30, 2020	$ 26,226	$ 26,225	$ (1,355)	$ (27,580)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Defender Training Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 278,023	$ 278,023	$ 266,782	$ (11,241)
Interest income			4,828	4,828
Miscellaneous	17,955	17,955	18,370	415
Total revenues	295,978	295,978	289,980	(5,998)
EXPENDITURES				
Current:				
Public safety	442,640	442,640	286,160	156,480
Total expenditures	442,640	442,640	286,160	156,480
Excess (deficiency) of revenues over expenditures	(146,662)	(146,662)	3,820	150,482
Net change in fund balances	(146,662)	(146,662)	3,820	150,482
Fund balance, July 1, 2019	146,662	146,662	287,864	141,202
Fund balance, June 30, 2020	$	$	$ 291,684	$ 291,684

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Fees Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 7,947,963	$ 7,947,963	$ 7,664,316	$ (283,647)
Interest income	60,000	60,000	211,695	151,695
Total revenues	8,007,963	8,007,963	7,876,011	(131,952)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	9,681,463	9,681,463	7,962,753	1,718,710
Capital outlay	19,500	19,500	118,071	(98,571)
Total expenditures	9,700,963	9,700,963	8,080,824	1,620,139
Deficiency of revenues under expenditures	(1,693,000)	(1,693,000)	(204,813)	1,488,187
OTHER FINANCING SOURCES				
Transfers in	3,000	3,000	822	(2,178)
Total other financing sources	3,000	3,000	822	(2,178)
Net change in fund balances	(1,690,000)	(1,690,000)	(203,991)	1,486,009
Fund balance, July 1, 2019	7,985,279	7,985,279	7,964,236	(21,043)
Change in nonspendable resources:				
Increase in inventories			108,254	108,254
Fund balance, June 30, 2020	$ 6,295,279	$ 6,295,279	$ 7,868,499	$ 1,573,220

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Public Health Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with Final Budget Positive
	Original	Final	Amounts	(Negative)
REVENUES				
Intergovernmental	$ 49,465,102	$ 51,705,902	$ 44,121,794	$ (7,584,108)
Total revenues	49,465,102	51,705,902	44,121,794	(7,584,108)
EXPENDITURES				
Current:				
Health, welfare, and sanitation	49,465,102	51,705,902	43,815,829	7,890,073
Capital outlay			47,031	(47,031)
Total expenditures	49,465,102	51,705,902	43,862,860	7,843,042
Excess of revenues over expenditures			258,934	258,934
Net change in fund balances			258,934	258,934
Fund deficit, July 1, 2019	(2,277,973)	(2,277,973)	(3,161,966)	(883,993)
Change in nonspendable resources:				
Decrease in inventories			(60,581)	(60,581)
Fund deficit, June 30, 2020	$ (2,277,973)	$ (2,277,973)	$ (2,963,613)	$ (685,640)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Recorder's Surcharge Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 3,801,889	$ 3,801,893	$ 4,487,408	$ 685,515
Interest income	5,800	5,796	63,694	57,898
Total revenues	3,807,689	3,807,689	4,551,102	743,413
EXPENDITURES				
Current:				
General government	3,204,760	3,303,790	3,630,086	(326,296)
Debt service	500,061	400,856	278,513	122,343
Debt service interest			21,721	(21,721)
Capital outlay	702,650	702,825	207,058	495,767
Total expenditures	4,407,471	4,407,471	4,137,378	270,093
Excess (deficiency) of revenues over expenditures	(599,782)	(599,782)	413,724	1,013,506
OTHER FINANCING SOURCES				
Transfers in		236,622	236,622	
Total other financing sources		236,622	236,622	
Net change in fund balances	(599,782)	(363,160)	650,346	1,013,506
Fund balance, July 1, 2019	903,587	903,587	1,732,658	829,071
Fund balance, June 30, 2020	$ 303,805	$ 540,427	$ 2,383,004	$ 1,842,577

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Communication Expense Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 551,705	$ 551,705	$ 262,200	$ (289,505)
Charges for services	50,004	50,004	423,622	373,618
Interest income			21,413	21,413
Total revenues	601,709	601,709	707,235	105,526
EXPENDITURES				
Current:				
Education	1,000,992	1,000,992	683,966	317,026
Total expenditures	1,000,992	1,000,992	683,966	317,026
Excess (deficiency) of revenues over expenditures	(399,283)	(399,283)	23,269	422,552
Net change in fund balances	(399,283)	(399,283)	23,269	422,552
Fund balance, July 1, 2019	2,214,528	2,214,528	2,594,060	379,532
Fund balance, June 30, 2020	$ 1,815,245	$ 1,815,245	$ 2,617,329	$ 802,084

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 15,425,567	$ 15,425,567	$ 9,597,738	$ (5,827,829)
Total revenues	15,425,567	15,425,567	9,597,738	(5,827,829)
EXPENDITURES				
Current:				
Education	15,799,392	15,799,392	11,532,362	4,267,030
Total expenditures	15,799,392	15,799,392	11,532,362	4,267,030
Deficiency of revenues under expenditures	(373,825)	(373,825)	(1,934,624)	(1,560,799)
Net change in fund balances			(1,560,799)	(1,560,799)
Fund deficit, July 1, 2019	(946,320)	(946,320)	(121,034)	825,286
Fund deficit, June 30, 2020	$ (946,320)	$ (946,320)	$ (1,681,833)	$ (735,513)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
School Transportation Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 600,000	$ 600,000	$ 935,668	$ 335,668
Interest income			16,888	16,888
Total revenues	600,000	600,000	952,556	352,556
EXPENDITURES				
Current:				
Education	600,000	600,000	340,323	259,677
Total expenditures	600,000	600,000	340,323	259,677
Excess of revenues over expenditures			612,233	612,233
Net change in fund balances			612,233	612,233
Fund balance, July 1, 2019	518,172	518,172	270,308	(247,864)
Fund balance, June 30, 2020	$ 518,172	$ 518,172	$ 882,541	$ 364,369

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Donations Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeit	$ 22,000	$ 21,996	$ 33,817	$ 11,821
Interest income	3,000	3,000	10,851	7,851
Miscellaneous	35,000	35,004	17,520	(17,484)
Total revenues	60,000	60,000	62,188	2,188
EXPENDITURES				
Current:				
Public safety	52,500	52,500		52,500
Capital outlay	107,500	107,500		107,500
Total expenditures	160,000	160,000		160,000
Excess (deficiency) of revenues over expenditures	(100,000)	(100,000)	62,188	162,188
OTHER FINANCING SOURCES				
Transfers Out		(925,000)	(925,000)	
Total other financing sources		(925,000)	(925,000)	
Net change in fund balances	(100,000)	(1,025,000)	(862,812)	162,188
Fund balance, July 1, 2019	113,824	113,824	1,267,876	1,154,052
Fund balance (deficit), June 30, 2020	$ 13,824	$ (911,176)	$ 405,064	$ 1,316,240

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,192,739	$ 3,192,739	$ 2,656,323	$ (536,416)
Interest income	2,400	2,400	4,947	2,547
Miscellaneous			17,074	17,074
Total revenues	3,195,139	3,195,139	2,678,344	(516,795)
EXPENDITURES				
Current:				
Public safety	2,993,889	2,993,889	2,394,397	599,492
Capital outlay	201,250	201,250	517,695	(316,445)
Total expenditures	3,195,139	3,195,139	2,912,092	283,047
Excess (deficiency) of revenues over expenditures			(233,748)	(233,748)
Net change in fund balances			(233,748)	(233,748)
Fund deficit, July 1, 2019	(801,180)	(801,180)	(291,221)	509,959
Fund deficit, June 30, 2020	$ (801,180)	$ (801,180)	$ (524,969)	$ 276,211

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Jail Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,469,592	$ 1,469,592	$ 960,303	$ (509,289)
Interest income	12,852	12,852	108,744	95,892
Miscellaneous			3,000	3,000
Total revenues	1,482,444	1,482,444	1,072,047	(410,397)
EXPENDITURES				
Current:				
Public safety	2,280,942	2,280,940	1,835,348	445,592
Capital outlay	1,201,502	1,201,504	174,723	1,026,781
Total expenditures	3,482,444	3,482,444	2,010,071	1,472,373
Deficiency of revenues under expenditures	(2,000,000)	(2,000,000)	(938,024)	1,061,976
Net change in fund balances	(2,000,000)	(2,000,000)	(938,024)	1,061,976
Fund balance, July 1, 2019	3,822,700	3,822,700	4,251,926	429,226
Fund balance, June 30, 2020	$ 1,822,700	$ 1,822,700	$ 3,313,902	$ 1,491,202

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff RICO Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 523,651	$ 523,651	$ 178,636	$ (345,015)
Total revenues	523,651	523,651	178,636	(345,015)
EXPENDITURES				
Current:				
Public safety	523,651	523,651	155,707	367,944
Total expenditures	523,651	523,651	155,707	367,944
Excess of revenues over expenditures			22,929	22,929
Net change in fund balances			22,929	22,929
Fund balance, July 1, 2019	4,452	4,452	62,619	58,167
Fund balance, June 30, 2020	$ 4,452	$ 4,452	$ 85,548	$ 81,096

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff Towing and Impound Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 600	$ 600	$ 2,501	$ 1,901
Miscellaneous	59,400	59,400	51,926	(7,474)
Total revenues	60,000	60,000	54,427	(5,573)
EXPENDITURES				
Current:				
Public safety	160,650	160,650	137,319	23,331
Total expenditures	160,650	160,650	137,319	23,331
Deficiency of revenues under expenditures	(100,650)	(100,650)	(82,892)	17,758
Net change in fund balances	(100,650)	(100,650)	(82,892)	17,758
Fund balance, July 1, 2019	136,989	136,989	159,552	22,563
Fund balance, June 30, 2020	$ 36,339	$ 36,339	$ 76,660	$ 40,321

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Small School Service Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 109,551	$ 109,551	$ 109,657	$ 106
Interest income			4,144	4,144
Total revenues	109,551	109,551	113,801	4,250
EXPENDITURES				
Current:				
Education	109,551	109,551	104,077	5,474
Total expenditures	109,551	109,551	104,077	5,474
Excess of revenues over expenditures			9,724	9,724
Net change in fund balances			9,724	9,724
Fund balance, July 1, 2019	277,189	277,189	184,965	(92,224)
Fund balance, June 30, 2020	$ 277,189	$ 277,189	$ 194,689	$ (82,500)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Spousal Maintenance Enforcement Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 107,650	$ 107,652	$ 115,825	$ 8,173
Interest income	350	348	3,492	3,144
Total revenues	108,000	108,000	119,317	11,317
EXPENDITURES				
Current:				
Public safety	108,000	108,000	108,000	
Total expenditures	108,000	108,000	108,000	
Excess of revenues over expenditures			11,317	11,317
Net change in fund balances			11,317	11,317
Fund balance, July 1, 2019	153,662	153,662	175,271	21,609
Fund balance, June 30, 2020	$ 153,662	$ 153,662	$ 186,588	$ 32,926

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Spur Cross Ranch Conservation Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 293,205	$ 293,203	$ 327,125	$ 33,922
Interest income	1,750	1,752	14,015	12,263
Total revenues	294,955	294,955	341,140	46,185
EXPENDITURES				
Current:				
Culture and recreation	211,372	319,955	160,482	159,473
Capital outlay	108,583			
Total expenditures	319,955	319,955	160,482	159,473
Excess (deficiency) of revenues over expenditures	(25,000)	(25,000)	180,658	205,658
Net change in fund balances	(25,000)	(25,000)	180,658	205,658
Fund balance, July 1, 2019	276,265	276,265	323,150	46,885
Fund balance, June 30, 2020	$ 251,265	$ 251,265	$ 503,808	$ 252,543

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Building Repair – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 14,743	$ 14,743
Total revenues			14,743	14,743
EXPENDITURES				
Current:				
Public safety	1,150,000	1,145,312	750,951	394,361
Capital outlay			5,215	(5,215)
Total expenditures	1,150,000	1,145,312	756,166	389,146
Deficiency of revenues under expenditures	(1,150,000)	(1,145,312)	(741,423)	403,889
OTHER FINANCING SOURCES				
Transfers in	1,000,000	1,000,000	1,000,000	
Total other financing sources	1,000,000	1,000,000	1,000,000	
Net change in fund balances	(150,000)	(145,312)	258,577	403,889
Fund balance, July 1, 2019	150,000	150,000	161,978	11,978
Fund balance, June 30, 2020	$	$ 4,688	$ 420,555	$ 415,867

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Fill the Gap Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 1,814,395	$ 1,814,869	$ 1,814,870	$ 1
Interest income	103	1		(1)
Total revenues	1,814,498	1,814,870	1,814,870	
EXPENDITURES				
Current:				
Public safety	1,814,498	1,814,870	1,813,699	1,171
Total expenditures	1,814,498	1,814,870	1,813,699	1,171
Excess of revenues over expenditures			1,171	1,171
Net change in fund balances			1,171	1,171
Fund balance (deficit), July 1, 2019	(64,736)	(64,736)		64,736
Fund balance (deficit), June 30, 2020	$ (64,736)	$ (64,736)	$ 1,171	$ 65,907

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,815,232	$ 4,079,749	$ 3,275,220	$ (804,529)
Charges for services	2,240,066	1,456,560	1,183,356	(273,204)
Interest income	1,508	1,512	7,523	6,011
Miscellaneous		30,000	26,400	(3,600)
Total revenues	6,056,806	5,567,821	4,492,499	(1,075,322)
EXPENDITURES				
Current:				
Public safety	6,056,806	5,582,029	4,568,569	1,013,460
Capital Outlay			6,257	(6,257)
Total expenditures	6,056,806	5,582,029	4,574,826	1,007,203
Excess (deficiency) of revenues over expenditures		(14,208)	(82,327)	(68,119)
OTHER FINANCING SOURCES				
Transfers In		14,208	14,208	
Total Other Financing Sources		14,208	14,208	
Net change in fund balances			(68,119)	(68,119)
Fund deficit, July 1, 2019	(53,597)	(53,597)	(40,624)	12,973
Fund deficit, June 30, 2020	$ (53,597)	$ (53,597)	$ (108,743)	$ (55,146)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Judicial Enhancement Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 495,411	$ 495,411	$ 480,755	$ (14,656)
Interest income	29,316	29,316	22,273	(7,043)
Total revenues	524,727	524,727	503,028	(21,699)
EXPENDITURES				
Current:				
Public safety	1,049,727	1,049,727	357,987	691,740
Total expenditures	1,049,727	1,049,727	357,987	691,740
Excess (deficiency) of revenues over expenditures	(525,000)	(525,000)	145,041	670,041
Net change in fund balances	(525,000)	(525,000)	145,041	670,041
Fund balance, July 1, 2019	779,657	779,657	723,577	(56,080)
Fund balance , June 30, 2020	$ 254,657	$ 254,657	$ 868,618	$ 613,961

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Superior Court Special Revenue Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$ 4,906,780	$ 4,906,788	$ 5,081,946	$ 175,158
Interest income	5,004	4,996	68,882	63,886
Miscellaneous	20,496	20,496	16,946	(3,550)
Total revenues	4,932,280	4,932,280	5,167,774	235,494
EXPENDITURES				
Current:				
Public safety	5,367,629	5,367,629	4,700,530	667,099
Total expenditures	5,367,629	5,367,629	4,700,530	667,009
Excess (deficiency) of revenues over expenditures	(435,349)	(435,349)	467,244	902,593
Net change in fund balances	(435,349)	(435,349)	467,244	902,593
Fund balance, July 1, 2019	1,723,933	1,723,933	2,377,453	653,520
Fund balance, June 30, 2020	$ 1,288,584	$ 1,288,584	$ 2,844,697	$ 1,556,113

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Taxpayer Information Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Charges for services	$	$	$ 154,360	$ 154,360
Miscellaneous	125,000	125,000		(125,000)
Total revenues	125,000	125,000	154,360	29,360
EXPENDITURES				
Current:				
General government	125,000	125,000	470,687	(345,687)
Total expenditures	125,000	125,000	470,687	(345,687)
Excess (deficiency) of revenues over expenditures			(316,327)	(316,327)
Net change in fund balances			(316,327)	(316,327)
Fund balance, July 1, 2019	290,066	290,066	384,489	94,423
Fund balance, June 30, 2020	$ 290,066	$ 290,066	$ 68,162	$ (221,904)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Grants Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 1,355,396	$ 1,355,396	$ 295,494	$ (1,059,902)
Total revenues	1,355,396	1,355,396	295,494	(1,059,902)
EXPENDITURES				
Current:				
Highways and streets	1,355,396	1,355,396	105,637	1,249,759
Total expenditures	1,355,396	1,355,396	105,637	1,249,759
Excess of revenues over expenditures			189,857	189,857
Net change in fund balances			189,857	189,857
Fund deficit, July 1, 2019	(11,062)	(11,062)	(246,495)	(235,433)
Fund deficit, June 30, 2020	$ (11,062)	$ (11,062)	$ (56,638)	$ (45,576)

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Operations Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Licenses and permits	$ 3,700,000	$ 3,700,000	$ 4,277,776	$ 577,776
Intergovernmental	134,262,720	134,262,720	128,478,495	(5,784,225)
Charges for services	18,500	18,500	9,067	(9,433)
Interest income	1,185,000	1,185,000	3,288,683	2,103,683
Miscellaneous	901,138	901,138	1,712,173	811,035
Total revenues	140,067,358	140,067,358	137,766,194	(2,301,164)
EXPENDITURES				
Current:				
Highways and streets	87,628,466	87,628,466	83,754,820	3,873,646
Capital outlay	7,456,608	7,456,608	7,131,139	325,469
Total expenditures	95,085,074	95,085,074	90,885,959	4,199,115
Excess of revenues over expenditures	44,982,284	44,982,284	46,880,235	1,897,951
OTHER FINANCING USES				
Capital Lease			5,058,720	5,058,720
Transfer in	300,000	300,000		(300,000)
Transfers out	(56,094,680)	(56,094,680)	(51,420,123)	4,674,557
Total other financing uses	(55,794,680)	(55,794,680)	(46,361,403)	9,433,277
Net change in fund balances	(10,812,396)	(10,812,396)	518,832	11,331,228
Fund balance, July 1, 2019	50,510,209	50,510,209	53,988,124	3,477,915
Change in nonspendable resources:				
Increase in inventories			235,266	235,266
Fund balance, June 30, 2020	$ 39,697,813	$ 39,697,813	$ 54,742,222	$ 15,044,409

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Interest Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 25,000	$ 25,000	$ 49,502	$ 24,502
Total revenues	25,000	25,000	49,502	24,502
EXPENDITURES				
Current:				
Public safety	125,000	125,000	13,943	111,057
Total expenditures	125,000	125,000	13,943	111,057
Excess (deficiency) of revenues over expenditures	(100,000)	(100,000)	35,559	135,559
Net change in fund balances	(100,000)	(100,000)	35,559	135,559
Fund balance, July 1, 2019	753,157	753,157	870,655	117,498
Fund balance, June 30, 2020	$ 653,157	$ 653,157	$ 906,214	$ 253,057

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Compensation Restitution Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Fines and forfeits	$ 185,120	$ 185,124	$ 201,540	$ 16,416
Interest income	20,140	20,136	42,336	22,200
Total revenues	205,260	205,260	243,876	38,616
EXPENDITURES				
Current:				
Public safety	205,260	805,260	257,080	548,180
Total expenditures	205,260	805,260	257,080	548,180
Excess (deficiency) of revenues over expenditures		(600,000)	(13,204)	586,796
Net change in fund balances		(600,000)	(13,204)	586,796
Fund balance, July 1, 2019	1,655,533	1,655,533	1,515,771	(139,762)
Fund balance, June 30, 2020	$ 1,655,533	$ 1,055,533	$ 1,502,567	$ 447,034

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Victim Location Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 2,000	$ 2,000	$ 8,673	$ 6,673
Total revenues	2,000	2,000	8,673	6,673
Excess of revenues over expenditures	2,000	2,000	8,673	6,673
Net change in fund balances	2,000	2,000	8,673	6,673
Fund balance, July 1, 2019	9,475	9,475	15,952	6,477
Fund balance, June 30, 2020	$ 11,475	$ 11,475	$ 24,625	$ 13,150

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Management Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget-Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 9,482	$ 9,482
Miscellaneous	65,000	65,000	85,984	20,984
Total revenues	65,000	65,000	95,466	30,466
EXPENDITURES				
Current:				
Health welfare and sanitation	559,061	601,871	93,205	508,666
Total expenditures	559,061	601,871	93,205	508,666
Excess (deficiency) of revenues over expenditures	(494,061)	(536,871)	2,261	539,132
Net change in fund balances	(494,061)	(536,871)	2,261	539,132
Fund balance, July 1, 2019	513,646	513,646	536,874	23,228
Fund balance (deficit), June 30, 2020	$ 19,585	$ (23,225)	$ 539,135	$ 562,360

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Waste Tire Fund – Special Revenue Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance with Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 5,527,004	$ 5,529,641	$ 5,813,987	$ 284,346
Charges for services	285,592	282,703	335,850	53,147
Interest income	12,404	12,656	74,383	61,727
Total revenues	5,825,000	5,825,000	6,224,220	399,220
EXPENDITURES				
Current:				
Health, welfare and sanitation	5,825,000	6,425,000	6,325,495	99,505
Total expenditures	5,825,000	6,425,000	6,325,495	99,505
Excess (deficiency) of revenues over expenditures		(600,000)	(101,275)	498,725
Net change in fund balances		(600,000)	(101,275)	498,725
Fund balance, July 1, 2019	3,208,409	3,208,409	3,270,307	61,898
Fund balance, June 30, 2020	$ 3,208,409	$ 2,608,409	$ 3,169,032	$ 560,623

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Debt Fund – Debt Service Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 201,199	$ 201,199
Total revenues			201,199	201,199
EXPENDITURES				
Debt service:				
Principal	21,063,920	67,188,920	66,078,920	1,110,000
Interest	4,205,552	6,474,052	6,746,141	(272,089)
Total expenditures	25,269,472	73,662,972	72,825,061	837,911
Deficiency of revenues under expenditures	(25,269,472)	(73,662,972)	(72,623,862)	1,039,110
OTHER FINANCING SOURCES				
Transfers In	24,755,913	73,149,413	73,160,950	11,537
Total other financing sources	24,755,913	73,149,413	73,160,950	11,537
Net change in fund balances	(513,559)	(513,559)	537,088	1,050,647
Fund balance, July 1, 2019	4,982,229	4,982,229	5,306,448	324,219
Fund balance, June 30, 2020	$ 4,468,670	$ 4,468,670	$ 5,843,536	$ 1,374,866

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
County Improvement Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$	$	$ 711,355	$ 711,355
Interest income			4,055,127	4,055,127
Total revenues			4,766,482	4,766,482
EXPENDITURES				
Debt Service			825,546	(825,546)
Capital outlay	96,041,074	89,109,483	36,077,161	53,032,322
Total expenditures	96,041,074	89,109,483	36,902,707	52,206,776
Deficiency of revenues under expenditures	(96,041,074)	(89,109,483)	(32,136,225)	56,973,258
OTHER FINANCING SOURCES (USES)				
Bond Proceeds			133,440,000	133,440,000
Premium from bond issuance			7,397,084	7,397,084
Transfers in	48,393,500			
Transfers out			(11,537)	11,537
Total other financing sources (uses)	(48,393,500)		140,825,547	140,848,621
Net change in fund balances	(47,647,574)	(89,109,483)	108,689,322	197,798,805
Fund balance, July 1, 2019	74,007,340	74,007,340	70,508,859	(3,498,481)
Fund balance (deficit), June 30, 2020	$ 26,359,766	$ (15,102,143)	$ 179,198,181	$ 194,300,324

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Capital Projects Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES				
Capital outlay	$ 31,903,673	$ 37,886,368	$ 29,381,165	$ 8,505,203
Total expenditures	31,903,673	37,886,368	29,381,165	8,505,203
Deficiency of revenues under expenditures	(31,903,673)	(37,886,368)	(29,381,165)	8,505,203
OTHER FINANCING SOURCES (USES)				
Transfers in	4,759,667	4,759,667	8,198,895	3,439,228
Transfers out	(4,785,575)	(4,785,575)	(4,785,575)	
Total other financing sources (uses)	(25,908)	(25,908)	3,413,320	3,439,228
Net change in fund balances	(31,929,581)	(37,912,276)	(25,967,845)	11,944,431
Fund balance, July 1, 2019	81,664,734	81,664,734	88,760,059	7,095,325
Fund balance, June 30, 2020	$ 49,735,153	$ 43,752,458	$ 62,792,214	$ 19,039,756

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Detention Technology Capital Improvement Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
OTHER FINANCING USES				
Transfers in	$ 1,508,435	$ 1,508,435	$ 1,508,435	$
Total other financing uses	1,508,435	1,508,435	1,508,435	
Excess of revenues over expenditures	1,508,435	1,508,435	1,508,435	
Net change in fund balances	1,508,435	1,508,435	1,508,435	
Fund balance, July 1, 2019	5	5	5	
Fund balance, June 30, 2020	$ 1,508,440	$ 1,508,440	$ 1,508,440	$

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Flood Control Capital Projects Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 3,345,000	$ 3,345,000	$ 1,051,720	$ (2,293,280)
Miscellaneous			29,173	29,173
Total revenues	3,345,000	3,345,000	1,080,893	(2,264,107)
EXPENDITURES				
Capital outlay	85,303,029	85,303,029	44,913,659	40,389,370
Total expenditures	85,303,029	85,303,029	44,913,659	40,389,370
Deficiency of revenues under expenditures	(81,958,029)	(81,958,029)	(43,832,766)	38,125,263
OTHER FINANCING SOURCES				
Transfers in	33,849,772	33,849,772	33,849,772	
Total other financing sources	33,849,772	33,849,772	33,849,772	
Net change in fund balances	(48,108,257)	(48,108,257)	(9,982,994)	38,125,263
Fund balance, July 1, 2019	83,196,619	83,196,619	88,901,712	5,705,093
Fund balance, June 30, 2020	$ 35,088,362	$ 35,088,362	$ 78,918,718	$ 43,830,356

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
General Fund County Improvements Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
EXPENDITURES				
Capital outlay	$ 33,505,152	$ 34,414,260	$ 12,062,579	$ 22,351,681
Total expenditures	33,505,152	34,414,260	12,062,579	22,351,681
Deficiency of revenues under expenditures	(33,505,152)	(34,414,260)	(12,062,579)	22,351,681
OTHER FINANCING SOURCES (USES)				
Transfers in	139,146,362	139,146,362	141,286,033	2,139,671
Transfers out	(71,967,372)	(71,967,372)	(71,967,372)	
Total other financing sources (uses)	67,178,990	67,178,990	69,318,661	2,139,671
Net change in fund balances	33,673,838	32,764,730	57,256,082	24,491,352
Fund balance, July 1, 2019	416,741,362	416,741,362	420,569,821	3,828,459
Fund balance, June 30, 2020	$ 450,415,200	$ 449,506,092	$ 477,825,903	$ 28,319,811

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Library District Capital Improvement Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$ 120,000	$ 120,000	$ 295,369	$ 175,369
Total revenues	120,000	120,000	295,369	175,369
Excess of revenues over expenditures	120,000	120,000	295,369	175,369
OTHER FINANCING USES				
Transfers out	(2,000,000)	(2,000,000)	(2,000,000)	
Total other financing uses	(2,000,000)	(2,000,000)	(2,000,000)	
Net change in fund balances	(1,880,000)	(1,880,000)	(1,704,631)	175,369
Fund balance, July 1, 2019	11,926,785	11,926,785	12,066,659	139,874
Fund balance, June 30, 2020	$ 10,046,785	$ 10,046,785	$ 10,362,028	$ 315,243

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Sheriff MASH Capital Donation Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Interest income	$	$	$ 15,825	$ 15,825
Total revenues			15,825	15,825
EXPENDITURES				
Capital outlay		925,000	470,491	454,509
Total expenditures		925,000	470,491	454,509
Excess (deficiency) of revenues over expenditures		(925,000)	(454,666)	470,334
OTHER FINANCING SOURCES				
Transfers in		925,000	925,000	
Total other financing sources		925,000	925,000	
Net change in fund balances			470,334	470,334
Fund balance, July 1, 2019				
Fund balance, June 30, 2020	$	$	$ 470,334	$ 470,334

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Technology Capital Improvement – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Miscellaneous	$	$	$	$
Total revenues				
EXPENDITURES				
Capital outlay	26,842,179	26,826,690	14,831,097	11,995,593
Total expenditures	26,842,179	26,826,690	14,831,097	11,995,593
Deficiency of revenues under expenditures	(26,842,179)	(26,826,690)	(14,831,097)	11,995,593
OTHER FINANCING SOURCES (USES)				
Transfers in	56,263,390	56,263,390	56,263,390	
Transfers out	(11,491,953)	(11,491,953)	(11,491,953)	
Total other financing sources (uses)	44,771,437	44,771,437	44,771,437	
Net change in fund balances	17,929,258	17,944,747	29,940,340	11,995,593
Fund balance, July 1, 2019	73,598,513	73,598,513	77,276,324	3,677,811
Fund balance, June 30, 2020	$ 91,527,771	$ 91,543,260	$ 107,216,664	$ 15,673,404

Maricopa County
Schedule of Revenues, Expenditures, and Changes in Fund Balance – Budget and Actual
Transportation Capital Project Fund – Capital Projects Fund
Year Ended June 30, 2020

	Budgeted Amounts		Actual Amounts	Variance With Final Budget- Positive (Negative)
	Original	Final		
REVENUES				
Intergovernmental	$ 22,147,320	$ 22,164,141	$ 17,454,166	$ (4,709,975)
Charges for services	5,143,413	5,126,592	4,768,354	(358,238)
Miscellaneous			42,272	42,272
Total revenues	27,290,733	27,290,733	22,264,792	(5,025,941)
EXPENDITURES				
Capital outlay	113,391,278	113,391,278	97,162,421	16,228,857
Total expenditures	113,391,278	113,391,278	97,162,421	16,228,857
Deficiency of revenues under expenditures	(86,100,545)	(86,100,545)	(74,897,629)	11,202,916
OTHER FINANCING SOURCES				
Transfers in	56,094,680	56,094,680	51,420,123	4,674,557
Total other financing sources	56,094,680	56,094,680	51,420,123	4,674,557
Net change in fund balances	(30,005,865)	(30,005,865)	(23,477,506)	6,528,359
Fund balance, July 1, 2019	76,397,999	76,397,999	77,080,791	682,792
Fund balance, June 30, 2020	$ 46,392,134	$ 46,392,134	$ 53,603,285	$ 7,211,151

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT				
Sheriff MASH Capital Donation Fund				
Mash Facility	$	$ 925,000	$ 470,491	$ 454,509
Total Sheriff MASH Capital Donation Fund	$	$ 925,000	$ 470,491	$ 454,509
County Improvement				
301 - Administration Building Renovation	$ 12,300,000	$ 12,300,000	$ 2,565,839	$ 9,734,161
Computer Aided Mass Appraisal	3,978,765	3,978,765	1,997,909	1,980,856
East Valley Animal Care and Control Facility	4,376,921	4,376,921	1,359,413	3,017,508
Enterprise Res Planning System	458,261	495,615		495,615
Jail Management Information System	4,726,762	4,726,762	3,553,549	1,173,213
Madison Street Jail Adaptation Phase	30,226,715	27,341,973	19,413,702	7,928,271
MCSO Substation at Avondale Campus	21,000,000	21,000,000	590,521	20,409,479
Non-recurring Non-project		1,000,000		1,000,000
Radio System	13,973,650	9,889,447	4,253,623	5,635,824
Southeast Regional Justice Center at Mesa	4,000,000	4,000,000	2,342,605	1,657,395
Total County Improvements	$ 95,041,074	$ 89,109,483	$ 36,077,161	$ 53,032,322
General Fund County Improvements				
Adobe Dam - Compound Pump Station	$ 139,018	$ 138,869	$ 62,855	$ 76,014
Adult Probation Southport	1,736,837	1,198,518	890,154	308,364
Automatic Entry Gates	239,588	259,367	259,226	141
Buckeye Hills Range Electric	779,329	630,605	153,100	477,505
Cave Creek Shaded Park Host Sites	120,000	144,868	144,290	578
East Valley Animal Care and Control Facility		86,374	86,374	
Entry Station and Maintenance Buildings	60,000	60,000	680	59,320
Equipment Services - Fuel Stations Buckeye	750,000			
Equipment Services - Fuel Stations Durango	4,077,695	4,957,374	2,969,046	1,988,328
Equipment Services - Fuel Stations Mesa	98,217	592,607	545,287	47,320
Equipment Services - Fuel Stations Surprise	750,000	750,000	53,718	696,282
Estrella Ramada Renovations	175,000	175,000	175,000	
Estrella - Shaded Host Sites	60,000	111,602	111,601	1
Hassayampa	163,466	252,163	229,418	22,745
Hassayampa - Visitor Center Renovations	198,200	198,200	198,200	
Host Sites	240,000	240,000	234,965	5,035
Lake Boundary Fencing	440,623	440,623		440,623
Lake Pleasant - Boat Ramp Upgrades	180,948	181,021	87,986	93,035
Lake Pleasant - Campsite Repairs and Renov	1,400,000	1,402,586	58,887	1,343,699
Lake Pleasant - Water Storage Tank Upgrades	517,114	523,727	135,226	388,501
Lake Ramada Renovations	115,000	115,000	115,000	
Maricopa Regional Trail System	478,040	510,841	244,698	266,143
McDowell Restroom at Four Peaks		2,115	1,412	703
McDowell - Shaded Host Sites	60,000	108,766	108,754	12
Nav Aide Boathouse (Lake Pleasant)	13,768	269,753	251,226	18,527
Parks Restroom Upgrades	60,000	60,000	60,000	
Project Reserve	547,923	547,923		547,923
San Tan Mtn Goldmine Trailhead	2,085,652	2,116,704	13,690	2,103,014
Superior Court Central Building	5,333,208	5,722,151	1,225,505	4,496,646
Superior Court Central Building 12th Floor	7,400,000	7,400,000	26,762	7,373,238
Superior Court Grand Jury at West Courts	3,011,547	2,952,701	2,536,416	416,285
Trail Construction	136,944	136,944		136,944
Usery - Electrical and Lighting Upgrades	548,624	637,289	637,289	
Vulture Day – Use Campground Const	217,000	97,844	97,844	
Vulture Day – Use Design/ Eng	375,000	375,000	167,870	207,130
Vulture Mountain	500,000	500,000		500,000

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
GENERAL GOVERNMENT (cont.)				
White Tank - Area 4 Renovations	$ 354,000	$ 354,000	$ 19,764	$ 334,236
White Tank Willow Cg Const	142,411	163,725	160,336	3,389
Total General Fund County Improvements	$ 33,505,152	$ 34,414,260	$ 12,062,579	$ 22,351,681
Technology Capital Improvements				
Enterprise Res Planning System	$ 3,828,489	$ 3,828,489	$ 2,965,764	$ 862,725
Infrastructure Refresh Ph II	6,053,436			
Public Safety Radio Refresh	7,873,750	7,873,750	7,568,571	305,179
Refresh Remote Sites Phase 3		3,555,295	319,524	3,235,771
Refresh Remote Sites Phase 4		2,482,652	697,194	1,785,458
Treasurer Tech Improv		3,036,346	3,132,548	(96,202)
Treasurer Tech System Upgrade	8,104,499	5,559,156	147,496	5,411,660
ULTIS Project Reserve	982,005	491,002		491,002
Total Technology Capital Improvements	$ 26,842,179	$ 26,826,690	$ 14,831,097	$ 11,995,593
CRIMINAL JUSTICE				
Detention Capital Projects				
Intake Transfer Release Jail	$ 31,903,673	$ 37,886,368	$ 29,381,165	$ 8,505,203
Total Detention Capital Projects	$ 31,903,673	$ 37,886,368	$ 29,381,165	$ 8,505,203
PUBLIC SAFETY				
115th Union Hills Dr	$ 2,000	$	$ 760	$ (760)
19 Ave and Dobbins Drainage Improvements	945,000	1,200,000	6,227	1,193,773
27th Ave and Olney Ave Storm Drain	4,231,000	1,557,000	712,081	844,919
48th Street Drain - Major Maintenance			219	(219)
51st Ave and Dobbins Rd Drainage	942,999	1,047,000	1,092	1,045,908
ACDC - Major Maintenance		1,309,711	460,838	848,873
Agua Fria River Levee Safety Mitigation	2,000			
Apache Junction FRS Floodway - Major Maint		65,446	673,434	(607,988)
Arcadia Dr Strm Dran	2,000	1,000		1,000
Arizona Canal Diversion Channel Fence Repair		1,080,000	1,013,463	66,537
Bend Wash Outlet - Major Maintenance		92,034	185,547	(93,513)
Bethany 79th To 59th	2,000	2,000	293	1,707
Buckeye No 1 Rehab	1,085,000	9,070,000	279,834	8,790,166
Buckeye FRS 2 - Major Maintenance			406	(406)
Buckeye FRS 3 - Major Maintenance		51,130	12,229	38,901
Buckeye FRS No 2 Manhole Improvements	2,000	68,000	13,053	54,947
Bullard Wash Ph II	9,999	6,008		6,008
Bulldog Floodway - Major Maintenance		421,316	3,200	418,116
Cave Buttes Dam Mod	12,979,184	14,195,000	7,835,769	6,359,231
Central Chandler Storm Drain	9,999	6,008	176	5,832
Chandler Heights Basin			25,528	(25,528)
Detention Basin at Town of Queen Creek East Park	789,999	789,999	18,330	771,669
Downtown Buckeye Regional Basin and Storm Drain	2,000	999		999
DRCC Avondale	520,000	430,000		430,000
DRCC Elwood 75 to 107	3,953,000	4,978,001	4,534,980	443,021
East Fork Cave Creek - Major Maintenance			46	(46)
East Maricopa Floodway Low Flow Channel		3,735,000	2,912,994	822,006
East Maricopa Floodway - Major Maintenance		327,235	168,657	158,578
Fria River - Major Maintenance		460,174	428,587	31,587
Granite Reef Wash Drainage	1,296,000	719,000	105,835	613,165
Guadalupe FRS - Major Maintenance		204,522	98,181	106,341
Harquahala Erosion			24,828	(24,828)
Hermose Vista and Hawes Rd Storm Drn Major		25,566	214	25,352
Hidden Valley Basins and Storm Drain	2,845,000	2,841,000	622,713	2,218,287

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
PUBLIC SAFETY (cont.)				
Indian Bend Wash Collector and Side Drain Major	$	$	$ 717	$ (717)
Loop 303 Drainage			206	(206)
Major Maintenance Capital Appr Unit		253,745		253,745
Mandan St Drainage	1,060,000	882,000	380,596	501,404
McMicken Dam - Major Maintenance			34,077	(34,077)
McMicken Dam Outlet Impr	5,778,000	6,058,000	5,354,578	703,422
McMicken Dam Project	16,901,001	3,864,616	1,264,558	2,600,058
New River Channel - Major Maintenance		127,827	95,347	32,480
New River Dam - Major Maintenance		12,782	14,412	(1,630)
Northern Prkwy Phase II	1,220,000	1,640,000	1,547,796	92,204
Oak St Basin and St Dr	5,000,000	500,000	103,558	396,442
Palm Ln and 30th St	1,260,000	1,380,000	1,049	1,378,951
Pecos Rd Drainage			78	(78)
Pinnacle Peak Rd and 67th Ave Drainage			733	(733)
Powerline Floodway - Major Maintenance		255,652	2,305	253,347
Powerline FRS Channel	127,001	131,999	201,833	(69,834)
Project Reserves Flood	2,000,000	9,661,535		9,661,535
Pvr Rehabilitation	1,094,999	1,237,008	587,729	649,279
Rawhide Wash Drainage	1,874,999	2,029,999	1,028,172	1,001,827
Reata Pass Drainage Improvements	2,110,000	5,008		5,008
Rittenhouse Basin	609,999	609,999	316,592	293,407
Salt River Channel - Major Maintenance		102,261	36,660	65,601
Signal Butte Floodway - Major Maintenance		255,652	15,446	240,206
Signal Butte FRS - Major Maintenance		12,782	1,738	11,044
Siphon Draw Drainage			14,399	(14,399)
Skunk Creek at I17 - Major Maintenance			954	(954)
Sonoqui Wash - Major Maintenance		255,652	727,873	(472,221)
Sun City Drains	20,000	120,000	141,777	(21,777)
Sun City Drains - Major Maintenance			12,586	(12,586)
Sun City West Drains - Major Maintenance		102,261	30,042	72,219
Sun City West Drains Improvements Repairs			18,761	(18,761)
Sunnycove Frs Collection System	324,999	229,999	73,879	156,120
Sunset FRS - Major Maintenance		30,678	21,589	9,089
Tres Rios Levee - Major Maintenance		40,904	7,073	33,831
White Tanks 4 Outlet	11,651,000	10,345,000	12,350,679	(2,005,679)
White Tanks 4 Rehab	39,999	269,999	40,498	229,501
White Tanks FRS 3 Outfall Channel		204,522	345,855	(141,333)
Total Flood Control	$ 80,691,177	$ 85,303,029	$ 44,913,659	$ 40,389,370
HIGHWAYS AND STREETS				
10th St Desert Hills to Tanya	$	$	$ 29	$ (29)
11th Ave Honda Bow to 13th Ave			7,407	(7,407)
2018 Local And Collectors Rehab			1,213	(1,213)
2018 NE Arterials Mill And Overlay			96	(96)
20th St Cloud Rd to Tamar Rd	546,000	765,000	352,357	412,643
35th Ave Carver to Elliot	360,000	427,000	263,128	163,872
67th Avenue and Vineyard Rd	190,000	190,000	29,341	160,659
83RD Ave Northern To Butler	1,000	45,000	9,554	35,446
96th St University to Brown Overlay	5,000	5,000	116,184	(111,184)
ADA Improvement Package 1			2,576	(2,576)
Alsup Ave Bethany Home Rd Drainage Pipe Recon			24	(24)
Anthem Box Clvrt Scour Protect			1,652	(1,652)
ARAC MR NE Arterials	75,000	10,000	66,590	(56,590)
ARAC Overlay SO Arterials	60,000	10,000	38,714	(28,714)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (cont.)				
Avondale at MC 85	$	$	$ 24	$ (24)
Baseline Rd at Meridian Rd Intersec Signalization	190,000	135,000	136,452	(1,452)
Baseline Salome Hwy To Sr85			1,122	(1,122)
Bell Rd Communication Enhancements			89,887	(89,887)
Broadway Rd 75Th Ave To 51St Av	460,000	584,000	102,378	481,622
Broadway Rd Bridges At Temple Canal			9,303	(9,303)
Bush Hwy Animal Detection	605,000	605,000	515,974	89,026
Bush Hwy Asphalt Rubber Ovrly			17,812	(17,812)
Bush Hwy Cattle Guard Installation			1,251,656	(1,251,656)
Camelback at Beardsley Canal	1,285,000	1,525,000	1,422,617	102,383
Camelback Rd and 127th Ave	190,000	180,000	174,705	5,295
Camelback Rd Drainage Channel - Reems Rd			4,346	(4,346)
Capacity	900,000	3,623,504		3,623,504
Carefree Hwy Area	1,000	1,000	(4,572)	5,572
Chandler Hights ROW Support IGA			138,656	(138,656)
Chandler Hts McQueen to Val Vista			2,639	(2,639)
Cooper Rd Prescott Pl To Riggs Rd Improveme	658,000	658,000	49	657,951
Cooper Rd Prescott Pl to Riggs Rd ROW IGA			35,814	(35,814)
Cotton Lane at Camelback			1,867	(1,867)
Country Place and Laurelwood Park Rehab	71,000	51,000	1,759,029	(1,708,029)
Deer Valley El Mirage To Lk P	260,000	357,000	563,170	(206,170)
DMIT - Dust Mitigation Elliot Rd 30th Dr to 27 Ave			80,727	(80,727)
DMIT-White Tanks Area 4			16,698	(16,698)
Dove Valley Rd 171st Ave To 163rd Ave			21,258	(21,258)
Dreamland Villa Units 11-19			108	(108)
Dust Mitigation	600,000	3,474,000		3,474,000
Dynamite 44th St to 45th St			1,666	(1,666)
Dysart Ave Overpass	60,000	120,000	41,584	78,416
Dysart Rd and Rose Ln Intersection	190,000	60,000	92,404	(32,404)
Eagle Eye Rd at Tiger Wash	500,000	510,000	505,709	4,291
El Mirage Drain Pipe			19	(19)
El Mirage Northern to Peoria	1,000	1,000	1,779,598	(1,778,598)
El Mirage Rd Indian Springs Rd to Southern Ave			5,551	(5,551)
Elliot Rd SR202 To Signal Butte	1,500,000	1,500,000	1,768,601	(268,601)
Ellsworth Rd and Pueblo Ave	190,000	190,000	95,929	94,071
Estrella Park Rd			184	(184)
Fiber Install Ind Sch McD Mtn	1,000	1,000	858	142
FY 17 Paving West Arterials			654	(654)
FY19 ARAC - NE Arterials	313,000	313,000	344,878	(31,878)
GermannLindsay Row Assistance Iga			26,296	(26,296)
Gilbert Rd Low Flow Crossing			24	(24)
Gilbert Road Bridge	1,015,000	1,073,000	317,302	755,698
Happy Valley Loop 303 To Agua Fria River	2,402,500	2,402,500	2,402,510	(10)
Hidden Valley Basin Storm Drain			148	(148)
High Friction Surface Trmt Pilot Project	473,000	473,000	447,864	25,136
HIPR - McDowell Mountain Rd			9,347	(9,347)
HIPR - New River Area	31,000	1,000	2,143,700	(2,142,700)
Intelligent Trans Syst ITS	1,000	1,000	211,269	(210,269)
Jackrabbit Trail Van Buren To Mcdowell			2,120	(2,120)
Laveen Area	1,000	1,000	34	966
Lindsay Rd Spur Rd to Layton Lakes Blvd IGA	1,410,000	1,410,000	1,387	1,408,613
Litchfield Rd N Pkwy To Peoria	35,000	90,000	194,645	(104,645)
Lower Buckeye 71st to 67th Ave	845,000	573,000	501,135	71,865
Lower Buckeye at 107th Ave			49,353	(49,353)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (cont.)				
MAG ALCP Projects	$ 5,015,000	$ 4,060,008	$	$ 4,060,008
Mary St Storm Drain			58	(58)
Mash Guardrail Evaluation NE Area	311,000	571,000	359,415	211,585
MASH Guardrail Evaluation NE Area Ph 2			172	(172)
Mash Guardrail Evaluation NW Area Ph 1			5,315	(5,315)
MC 85 107th Ave to 91St Ave	1,035,000	519,968	140,947	379,021
MC 85 At Rainbow RD	5,000	5,000	2,300	2,700
MC85 79th Ave Traffic Signal	1,000	1,000	230	770
MC85 91st Ave			38,390	(38,390)
MC85 at 83rd Ctr Turn Ln Exp	14,713,000	16,040,000	11,970,332	4,069,668
MC85 At Verrado Way	413,000	321,000	168,033	152,967
MC85 Jackrabbit to Cotton Ln	1,684,000	2,063,888	3,927,645	(1,863,757)
McKellips Rd I10 to Alma Schl	440,000	793,992	5,506,927	(4,712,935)
Meeker Blvd and Echo Mesa Dr	190,000	190,000	52,153	137,847
Meeker Blvd At Granite Valley Dr	179,000	249,000	107,926	141,074
Miller Rd I10 to 1 Mi N I10	2,406,000	882,756	2,722,097	(1,839,341)
Mountain Rd Erie St Drainage			229,451	(229,451)
Narramore at Waterman Wash			124	(124)
NE Locals Overlay			34	(34)
NE LVR Peak View & 59th St			24	(24)
New River Area Phase 2			352	(352)
No Pkwy Loop To Grand	245,000	485,000	224,322	260,678
Northern Ave SR 303 To Grand			(266,583)	266,583
Northern Parkway Agua Fria To 99th Ave Scoping	1,325,000	1,425,000	932,924	492,076
Northern Parkway Phase II	31,262,000	31,373,000	26,158,998	5,214,002
Northern Parkway Sarival to Agua Fria			43	(43)
Northern Pkwy Northern at L101	710,000	500,000	127,674	372,326
Northern Pkwy Storm Drain			5	(5)
NPKWY EL Mirage Alt Acc	660,000	730,000	458,467	271,533
NPKWY EL Mirage Overpass	15,000	187,000	75,900	111,100
Ocotillo Gilbert Rd to 148th St			366	(366)
Olive Ave Citrus to Cotton Ln	4,664,000	194,000	1,584,531	(1,390,531)
Olive Ave Reems to Litchfield			69	(69)
Olive Ave Sarival To Reems Rd	117,000	1,072,000	3,345,087	(2,273,087)
Olive Ave Sr 303 To Sarival Ave	1,788,000	2,198,000	3,763,388	(1,565,388)
Palm Lane Drainage	2,914,000	2,921,000	930,259	1,990,741
Palo Verde Rd Bridge at RID	210,000	1,252,746	1,732,545	(479,799)
Pavement Preservation Projects			12,494	(12,494)
Peak View Lvr			2,351	(2,351)
Peoria Ave Citrus Rd To Sr 303	198,000	258,000	214,488	43,512
Peoria Ave Reems to Dysart IGA			43	(43)
Peoria Traffic Signals IGA			97	(97)
Pinnacle Pk 99Th Ave To 91St Ave	2,498,500		5	(5)
Pinnacle Vista Dr 40Th To 46Th St	35,000	35,000	105,542	(70,542)
Power Rd At Elliot Rd			107	(107)
Power Rd At Olney Ave			(750)	750
Prop Mgmt Prior Years Project	50,000	50,004	2,445	47,559
Recker Rd ROW Assistance IGA			103,022	(103,022)
Reems at Peoria Traffic Signal IGA			25	(25)
Riggs Ellsworth To Meridian	1,000	1,000	11,031	(10,031)
Riggs Rd Crismon To Meridian	2,413,000	2,412,996	1,815,090	597,906
Riggs Rd ITS	1,000	1,000	(5,583)	6,583
Riggs Rd Power to Hawes	200,000	350,000	880,414	(530,414)
Riggs Rd Recker to Power			1,041	(1,041)

Maricopa County
Schedule of Capital Projects – Budget and Actual
All Capital Improvement Projects (Continued)
Year Ended June 30, 2020

	Budgeted Amounts		Actual	Variance with
	Original	Final	Amounts	Final Budget
HIGHWAYS AND STREETS (cont.)				
Rio Verde Dr 136th To 152nd St	$	$	$ 321	$ (321)
Rittenhouse Bridge at QC Wash	1,315,000	1,315,000	1,006,849	308,151
Rockaway Hills 255th to 251st Ave	1,000	1,000	(232)	1,232
Rocky Point Rd Box Culvert			901,015	(901,015)
Row In Fill Road Inventory Sys	200,000	199,996	322,975	(122,979)
Salome At Wintersburg Signal			34	(34)
San Tan Blvd and Power Road	190,000	190,000	205,816	(15,816)
Signal Butte Pecos to Williams Field ROW Asst			56	(56)
Skunk Creek Crossings Circle Mtn 19Th Ave	150,000	150,000	79,569	70,431
South Arterials	105,000	175,000	228,955	(53,955)
South Arterials Overlays			344	(344)
Southern at 97th St Traffic Signal	105,000	80,000	133,778	(53,778)
Southern Ave 41st to 39th Ave	435,000	407,000	394,538	12,462
Special Projects			(10,037)	10,037
Stardust Blvd At Heritage Dr And Echo Mesa Dr	178,000	178,000	111,961	66,039
Sun City West Canal Crossing	296,000	289,000	344,419	(55,419)
Sun City West unit 36 Rehab	20,000	20,000	35,576	(15,576)
Sun City West Units 35 38A 40			1,883	(1,883)
Sun Lakes Rehab Units 1-10 and 41	15,000	171,000	233,728	(62,728)
Sun Lakes Rehab Units 11-22	15,000	135,000	241,397	(106,397)
Sun Valley Parkway Restoration Phase 3	560,000	860,358	548,398	311,960
Sun Valley Parkway Restoration Phase I			5	(5)
System Preservation	667,500	10,666,640		10,666,640
TMAN-Sun City Area ADA Ramps Phase 1			300,441	(300,441)
Tonto Hills Lvr Package 1	755,000	685,000	453,381	231,619
Traffic Calming	100,000	100,000	5,008	94,992
Traffic Signal Detection Upgrade			43	(43)
Transportation System Management	5,625,778	(134,074)		(134,074)
TT0626 Maricopa Rd MP 16 to MP 165 HFST Prep			720	(720)
Union Hills at 99th Ave			37	(37)
University Dr Higley Rd To Power Rd	144,000	144,000	139,234	4,766
US80 At Butterfield Wash	1,952,000	1,952,000	1,914,714	37,286
US80 At Rainbow Wash	5,768,000	4,767,996	3,341,314	1,426,682
Van Buren At Jackrabbit Tr			6,475	(6,475)
Vulture Mountain Recarea Roads	3,570,000	(1,520,000)	587,730	(2,107,730)
Yuma At Jackrabbit Trail	100,000	50,000	14,841	35,159
Total Transportation	$ 113,391,278	$ 113,391,278	$ 97,162,421	$ 16,228,857

Combining and Individual Fund Statements Internal Service Funds

Maricopa County
Listing of Internal Service Funds

Internal Service Funds are used to account for services and commodities provided by one department or agency to other departments or agencies of the County. These services are provided on a cost-reimbursement basis. The following is a listing of the Internal Service Funds reported within Maricopa County.

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

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

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

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.

Maricopa County
Combining Statement of Net Position
All Internal Service Funds
June 30, 2020

	Equipment Services	Technology Infrastructure	Sheriff Warehouse
ASSETS			
Current assets:			
Cash in bank and on hand	$ 300	$	$
Cash and investments held by County Treasurer	1,546,538	9,505,738	
Receivables:			
Accounts			
Accrued interest		33,336	
Inventories	716,445	40,155	1,254,236
Prepaids		178,949	
Total current assets	2,263,283	9,758,178	1,254,236
Noncurrent assets:			
Capital assets:			
Buildings and improvements		4,182,514	
Machinery and equipment	3,087,402	33,701,278	
Accumulated depreciation	(2,593,097)	(10,358,913)	
Total noncurrent assets	494,305	27,524,879	
Total assets	2,757,588	37,283,057	1,254,236
DEFERRED OUTFLOWS OF RESOURCES			
Deferred outflows related to pensions	608,593	1,108,874	
Total deferred outflows of resources	608,593	1,108,874	
LIABILITIES			
Current liabilities:			
Accounts payable	398,788	407,400	14,598
Employee compensation payable	531,047	865,416	
Accrued liabilities			
Due to other funds			666,065
Liability for reported and incurred but not reported claims (current portion)			
Total current liabilities	929,835	1,272,816	680,663
Noncurrent liabilities:			
Liability for reported and incurred but not reported claims			
Net pension liability	4,695,821	8,555,917	
Total noncurrent liabilities	4,695,821	8,555,917	
Total liabilities	5,625,656	9,828,733	680,663
DEFERRED INFLOWS OF RESOURCES			
Deferred inflows related to pensions	314,471	572,975	
Total deferred inflows of resources	314,471	572,975	
NET POSITION			
Net investment in capital assets	494,305	27,524,879	
Unrestricted (deficit)	(3,068,251)	465,344	573,573
Total net position (deficit)	$ (2,573,946)	$ 27,990,223	$ 573,573

Risk Management	Employee Benefits Trust	Total
$ 100	$ 4,599,086	$ 4,599,486
8,812,599	48,110,243	67,975,118
	2,646,793	2,646,793
32,710	147,258	213,304
		2,010,836
2,097,585	1,476,141	3,752,675
10,942,994	56,979,521	81,198,212
		4,182,514
92,950	6,135	36,887,765
(84,253)	(6,135)	(13,042,398)
8,697		28,027,881
10,951,691	56,979,521	109,226,093
298,022	215,705	2,231,194
298,022	215,705	2,231,194
1,044,821	1,665,745	3,531,352
361,821	204,664	1,962,948
	4,231,224	4,231,224
		666,065
15,040,000	15,833,849	30,873,849
16,446,642	21,935,482	41,265,438
55,324,681		55,324,681
2,299,396	1,664,348	17,215,482
57,624,077	1,664,348	72,540,163
74,070,719	23,599,830	113,805,601
153,986	111,459	1,152,891
153,986	111,459	1,152,891
8,697		28,027,881
(62,983,689)	33,483,937	(31,529,086)
$ (62,974,992)	$ 33,483,937	$ (3,501,205)

Maricopa County
Combining Statement of Revenues, Expenses, and Changes in Net Position
All Internal Service Funds
Year Ended June 30, 2020

	Equipment Services	Technology Infrastructure	Sheriff Warehouse
OPERATING REVENUES			
Charges for services	$ 15,915,908	$ 29,451,494	$ 2,629,914
Miscellaneous	38,533	179,538	
Total operating revenues	15,954,441	29,631,032	2,629,914
OPERATING EXPENSES			
Personal services	4,990,650	8,735,119	
Supplies	8,174,028	727,176	2,574,643
Other services	1,490,599	6,391,702	
Legal			
Insurance and claims	2,000		
Leases and rentals	10,471	152,750	
Repairs and maintenance	1,631,373		
Travel and transportation	16,249	157,845	
Utilities	72,473	11,424,626	
Depreciation	157,820	6,606,469	
Total operating expenses	16,545,663	34,195,687	2,574,643
Operating income (loss)	(591,222)	(4,564,655)	55,271
NONOPERATING REVENUES (EXPENSES)			
Investment income	20,346	211,267	
Interest expense			
Gain (loss) on disposal of capital assets	17,627	6,293	
Total nonoperating revenues (expenses)	37,973	217,560	
Income (loss) before contributions and transfers	(553,249)	(4,347,095)	55,271
Capital contributions		32,413,272	
Transfers in			
Transfers out		(35,393)	
Change in net position	(553,249)	28,030,784	55,271
Total net position (deficit), July 1, 2019	(2,020,697)	(40,561)	518,302
Total net position (deficit), June 30, 2020	$ (2,573,946)	$ 27,990,223	$ 573,573

Risk Management	Employee Benefits Trust	Total
$ 21,404,848	$ 171,230,384	$ 240,632,548
220,193	700	438,964
21,625,041	171,231,084	241,071,512
1,719,325	1,833,309	17,278,403
205,945	34,286	11,716,078
3,301,788	10,191,455	21,375,544
2,736,773		2,736,773
26,269,926	160,130,988	186,402,914
39,220	33,737	236,178
	4,150	1,635,523
10,085	2,089	186,268
60		11,497,159
12,529		6,776,818
34,295,651	172,230,014	259,841,658
(12,670,610)	(998,930)	(18,770,146)
193,004	1,090,442	1,515,059
(27,333)		(3,413)
165,671	1,090,442	1,511,646
(12,504,939)	91,512	(17,258,500)
		32,413,272
5,035,393		5,035,393
		(35,393)
(7,469,546)	91,512	20,154,772
(55,505,446)	33,392,425	(23,655,977)
$ (62,974,992)	$ 33,483,937	$ (3,501,205)

Maricopa County
Combining Statement of Cash Flows
All Internal Service Funds
Year Ended June 30, 2020

	Equipment Services	Technology Infrastructure	Sheriff Warehouse
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from other funds	$ 14,805,112	$ 29,121,531	$ 2,629,914
Receipts from customers	1,110,796	329,963	
Other receipts	38,533	179,538	
Payments for goods and services	(11,505,568)	(18,689,878)	(3,010,671)
Payments for personal services and benefits	(4,730,804)	(8,228,131)	
Net cash provided by (used for) operating activities	(281,931)	2,713,023	(380,757)
CASH FLOWS FROM NONCAPITAL FINANCING ACTIVITIES			
Transfers from other funds			
Loan received from General Fund			380,757
Net cash provided by (used for) noncapital financing activities			380,757
CASH FLOWS FROM CAPITAL AND RELATED FINANCING ACTIVITIES			
Acquisition of capital assets	(251,124)	(88,105)	
Cash transfers from other funds			
Cash transfers to other funds		(35,393)	
Proceeds from sale of assets	17,627	16,109	
Net cash (used for) capital and related financing activities	(233,497)	(107,389)	
CASH FLOWS FROM INVESTING ACTIVITIES			
Interest and dividends	20,346	195,466	
Net cash provided by investing activities	20,346	195,466	
Net increase (decrease) in cash and cash equivalents	(495,082)	2,801,100	
Cash and cash equivalents, July 1, 2019	2,041,920	6,704,638	
Cash and cash equivalents, June 30, 2020	$ 1,546,838	$ 9,505,738	$
RECONCILIATION OF OPERATING INCOME (LOSS) TO NET CASH PROVIDED BY (USED FOR) OPERATING ACTIVITIES:			
Operating income (loss)	$ (591,222)	$ (4,564,655)	$ 55,271
Adjustments to reconcile operating income (loss) to net cash provided by (used for) operating activities:			
Depreciation expense	157,820	6,606,469	
Liability for reported and incurred but not reported claims - noncurrent			
Changes in assets and deferred outflows of resources [(increase)/decrease] and liabilities and deferred inflows of resources [increase/(decrease)]:			
Accounts receivable			
Inventories	135,083	(10,568)	(424,141)
Prepaids		158,811	
Deferred outflows of resources related to pensions	(27,812)	(65,769)	
Accounts payable	(243,458)	15,978	(11,887)
Employee compensation	57,360	28,911	
Pension liabilities	498,377	1,017,152	
Other liabilities			
Liability for reported and incurred but not reported claims - current			
Deferred inflows of resources related to pensions	(268,079)	(473,306)	
Net cash provided by (used for) operating activities	$ (281,931)	$ 2,713,023	$ (380,757)
SCHEDULE OF NONCASH INVESTING, CAPITAL AND NONCAPITAL FINANCING ACTIVITIES:			
Capital assets disposed	$ (38,278)	$ (230,935)	$
Accumulated depreciation on capital assets disposed	38,278	221,118	
Loss on capital assets disposed		9,817	
Capital assets transferred between internal service funds		43,390	
Accumulated depreciation capital assets transferred between internal service funds		(8,307)	
Loss on disposal of capital assets transferred between internal service funds			
Capital contributions on capital assets transferred between internal service funds		(35,083)	
Capital asset additions expensed in governmental funds		32,378,189	
Capital contributions on capital assets expensed in governmental funds		(32,378,189)	

Risk Management	Employee Benefits Trust	Total
$ 21,014,242	$ 169,774,901	$ 237,345,700
390,606	1,783,757	3,615,122
220,193	700	438,964
(28,734,655)	(167,280,731)	(229,221,503)
(2,338,807)	(1,883,366)	(17,181,108)
(9,448,421)	2,395,261	(5,002,825)
5,000,000		5,000,000
		380,757
5,000,000		5,380,757
(7,997)		(347,226)
35,393		35,393
		(35,393)
7,750		41,486
35,146		(305,740)
207,411	1,105,325	1,528,548
207,411	1,105,325	1,528,548
(4,205,864)	3,500,586	1,600,740
13,018,563	49,208,743	70,973,864
$ 8,812,699	$ 52,709,329	$ 72,574,604
$ (12,670,610)	$ (998,930)	$ (18,770,146)
12,529		6,776,818
6,635,640		6,635,640
	328,274	328,274
		(299,626)
(414,985)	(292,835)	(549,009)
85,566	(830)	(8,845)
(1,179,582)	71,947	(1,347,002)
(1,871)	(56,555)	27,845
(472,465)	111,398	1,154,462
	1,942,426	1,942,426
(1,211,931)	1,394,436	182,505
(230,712)	(104,070)	(1,076,167)
$ (9,448,421)	$ 2,395,261	$ (5,002,825)
$ (57,294)	$	$ (326,507)
57,294		316,690
		9,817
(43,390)		
8,307		
35,083		35,083
		(35,083)
		32,378,189
		(32,378,189)

MARICOPA
ARIZONA
COUNTY

Combining and Individual Fund Statements
Fiduciary Funds

Maricopa County
Listing of Fiduciary Funds

FIDUCIARY FUNDS

Treasurer's Investment Pool – The Treasurer's Investment Pool is used to account for net position of the County's external investment pool. The fund primarily consists of deposits held on behalf of School Districts with minor amounts related to Fire Districts, Street Lighting Districts and other Improvement Districts.

Individual Investment Accounts – The individual investment accounts are used to account for net position of individual investment accounts in aggregate. The related investment activity occurs separately from the County's investment pool and is provided as a service to external investors.

AGENCY FUNDS

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 two Agency Funds, which are not under the control of the Board of Supervisors. The Agency Funds are custodial in nature and do not involve measurement of results of operations.

Property Tax Collections - The Property Tax Collections Fund accounts for property tax collections not yet disbursed to taxing jurisdictions.

Special Purpose - The Special Purpose Fund accounts for receipts, which are held in a custodial capacity, are designated for special purposes and are not related to an individual governmental unit.

Maricopa County
Combining Statement of Fiduciary Net Position
Investment Trust Funds
June 30, 2020

	Individual Investment Account	Treasurer's Investment Pool	Total Investment Trust Funds
Assets			
Cash and investments held by the County Treasurer	$ 580,991,608	$ 3,665,221,598	$ 4,246,213,206
Accrued interest receivable	536,055	13,648,485	14,184,540
Total assets	$ 581,527,663	$ 3,678,870,083	$ 4,260,397,746
Liabilities			
Total liabilities			
Net Position			
Held in trust for investment participants	$ 581,527,663	$ 3,678,870,083	$ 4,260,397,746

Maricopa County
Combining Statement of Changes in Fiduciary Net Position
Investment Trust Funds
Year Ended June 30, 2020

	Individual Investment Account	Treasurer's Investment Pool	Total Investment Trust Funds
Additions:			
Contributions from participants	$ 804,921,729	$ 9,001,539,514	$ 9,806,461,243
Investment income:			
Interest income	5,226,363	60,156,874	65,383,237
Net increase in fair value of investments	431,416	31,840,681	32,272,097
Net investment earnings	5,657,779	91,997,555	97,655,334
Total additions	810,579,508	9,093,537,069	9,904,116,577
Deductions			
Distributions to participants	946,747,352	8,401,634,025	9,348,381,377
Total deductions	946,747,352	8,401,634,025	9,348,381,377
Change in net position	(136,167,844)	691,903,044	555,735,200
Net position held in trust July 1, 2019	717,695,507	2,986,967,039	3,704,662,546
Net position held in trust June 30, 2020	$ 581,527,663	$ 3,678,870,083	$ 4,260,397,746

Maricopa County
Combining Statement of Fiduciary Net Position
Agency Funds
June 30, 2020

	Property Tax	Special Purpose	Total Agency Funds
Assets			
Cash and investments in bank and on hand	$	$ 59,691,856	$ 59,691,856
Cash and investments held by the County Treasurer	19,591,047	117,352,683	136,943,730
Accrued interest receivable		42,532	42,532
Total assets	$ 19,591,047	$ 177,087,071	$ 196,678,118
Liabilities			
Deposits held for other parties	$ 19,591,047	$ 177,087,071	$ 196,678,118
Total liabilities	$ 19,591,047	$ 177,087,071	$ 196,678,118

Maricopa County
Combining Statement of Changes in Assets and Liabilities
Agency Funds
Year Ended June 30, 2020

	Balance July 1, 2019	Additions	Deductions	Balance June 30, 2020
PROPERTY TAX COLLECTION				
Assets				
Cash and investments held by County Treasurer	$ 20,581,543	$ 665,744,964	$ 666,735,460	$ 19,591,047
Accrued Interest				
Total assets	$ 20,581,543	$ 665,744,964	$ 666,735,460	$ 19,591,047
Liabilities				
Deposits held for other parties	$ 20,581,543	$ 665,744,964	$ 666,735,460	$ 19,591,047
Total liabilities	$ 20,581,543	$ 665,744,964	$ 666,735,460	$ 19,591,047
SPECIAL PURPOSE				
Assets				
Cash and investments in bank and on hand	$ 39,957,654	$ 19,734,202	$	$ 59,691,856
Cash and investments held by County Treasurer	131,402,255	64,502,193	78,551,765	117,352,683
Accrued interest	46,414		3,882	42,532
Total assets	$ 171,406,323	$ 84,236,395	$ 78,555,647	$ 177,087,071
Liabilities				
Accrued liabilities	$	$	$	$
Deposits held for other parties	171,406,323	84,236,395	78,555,647	177,087,071
Total liabilities	$ 171,406,323	$ 84,236,395	$ 78,555,647	$ 177,087,071
TOTAL AGENCY FUNDS				
Assets				
Cash and investments in bank and on hand	$ 39,957,654	$ 19,734,202	$	$ 59,691,856
Cash and investments held by County Treasurer	151,983,798	730,247,157	745,287,225	136,943,730
Accrued interest	46,414		3,882	42,532
Total assets	$ 191,987,866	$ 749,981,359	$ 745,291,107	$ 196,678,118
Liabilities				
Accrued liabilities	$	$	$	$
Deposits held for other parties	191,987,866	749,981,359	745,291,107	196,678,118
Total liabilities	$ 191,987,866	$ 749,981,359	$ 745,291,107	$ 196,678,118

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COUNTY

STATISTICAL SECTION

Maricopa County
Listing of Statistical Information

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Financial Trends Information **270**

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

Net Position by Component

Changes in Net Position

Fund Balances, Governmental Funds

Changes in Fund Balances, Governmental Funds

Revenue Capacity **276**

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

Tax Revenues by Source, Governmental Funds

Assessed Value and Estimated Market Value of Taxable Property

Direct and Overlapping Property Tax Rates

Principal Property Taxpayers

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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.

Ratios of Outstanding Debt by Type

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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.

Demographic and Economic Statistics

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Operating Information **287**

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

Budgeted Full-time Equivalent County Employees by Function/Program

Operating Indicators by Function/Program

Capital Asset Statistics by Function/Program

Maricopa County
Net Position by Component
Last Ten Fiscal Years
(accrual basis of accounting)

NET POSITION	Fiscal Year 2010-11	2011-12	2012-13	2013-14	2014-15
Governmental activities					
Net investment in capital assets	$ 3,105,417,974	$ 3,238,389,442	$ 3,358,835,597	$ 3,423,302,960	$ 3,290,683,747
Restricted	627,527,187	625,230,345	616,966,709	542,254,851	207,841,344
Unrestricted	757,580,843	698,200,079	680,694,942	638,467,088	(347,913,774)
Total governmental activities net position (2)	$ 4,490,526,004	$ 4,561,819,866	$ 4,656,497,248	$ 4,604,024,899	$ 3,150,611,317
Business-type activities (1)					
Net investment in capital assets				$ 25,668,674	$ 26,261,574
Restricted				2,199,816	1,335,851
Unrestricted				4,057,242	(90,428)
Total business-type activities net position (2)				$ 31,925,732	$ 27,506,997
Primary government					
Net investment in capital assets	$ 3,105,417,974	$ 3,238,389,442	$ 3,358,835,597	$ 3,448,971,634	$ 3,316,945,321
Restricted	627,527,187	625,230,345	616,966,709	544,454,667	209,177,195
Unrestricted	757,580,843	698,200,079	680,694,942	642,524,330	(348,004,202)
Total primary government net position (2)	$ 4,490,526,004	$ 4,561,819,866	$ 4,656,497,248	$ 4,635,950,631	$ 3,178,118,314

NET POSITION	Fiscal Year 2015-16	2016-17	2017-18	2018-19	2019-20
Governmental activities					
Net investment in capital assets	$ 3,344,675,215	$ 3,398,536,569	$ 3,540,327,347	$ 3,775,784,925	$ 3,808,175,194
Restricted	562,881,286	706,572,442	657,310,403	529,365,206	588,854,025
Unrestricted	(767,502,521)	(941,448,887)	(1,184,406,509)	(887,071,085)	(718,666,721)
Total governmental activities net position (2)	$ 3,140,053,980	$ 3,163,660,124	$ 3,013,231,241	$ 3,418,079,046	$ 3,678,362,498
Business-type activities (1)					
Net investment in capital assets	$ 22,487,405	$ 54,519,520	$ 72,367,100	$ 69,913,021	$ 79,796,197
Restricted	1,425,160	7,091,488	4,942,173	6,487,405	5,699,657
Unrestricted	7,492,157	(7,240,598)	(4,374,706)	(1,980,230)	(562,617)
Total business-type activities net position (2)	$ 31,404,722	$ 54,370,410	$ 72,934,567	$ 74,420,196	$ 84,933,537
Primary government					
Net investment in capital assets	$ 3,367,162,620	$ 3,453,056,089	$ 3,612,694,447	$ 3,845,697,946	$ 3,887,971,391
Restricted	564,306,446	713,663,930	662,252,576	535,852,611	594,553,682
Unrestricted	(760,010,364)	(948,689,485)	(1,188,781,215)	(889,051,315)	(719,229,338)
Total primary government net position (2)	$ 3,171,458,702	$ 3,218,030,534	$ 3,086,165,808	$ 3,492,499,242	$ 3,763,295,735

(1) From fiscal year 2010 through 2013, the County did not have any business-type activities.
(2) This schedule was not adjusted for the fiscal year 2011, 2013, 2014, 2015 and 2019 restatements to net position.

Maricopa County
Changes in Net Position
Last Ten Fiscal Years
(accrual basis of accounting)

	Fiscal Year									
	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Expenses										
Governmental activities:										
General government:	$ 248,394,846	$ 229,774,209	$ 186,443,502	$ 207,955,003	$ 298,074,702	$ 298,879,283	$ 299,036,354	$ 335,684,108	$ 181,797,152	$ 224,110,276
Public safety	893,760,377	940,656,263	934,185,866	1,009,516,114	1,134,891,006	1,105,661,191	1,151,866,658	1,258,047,273	983,331,133	1,053,190,489
Highways and streets	123,611,300	79,064,075	82,789,191	87,024,827	163,763,533	76,998,103	81,764,699	110,921,809	96,484,146	186,689,526
Health, welfare and sanitation	387,892,315	441,741,947	432,470,577	403,901,208	408,240,433	423,976,768	421,783,977	510,564,865	524,347,318	651,910,529
Culture and recreation	43,325,625	52,783,614	44,071,366	50,968,956	56,569,834	57,510,396	54,634,235	68,111,240	50,944,557	50,895,104
Education	9,219,564	12,886,213	18,417,838	26,684,832	28,791,958	30,388,968	32,487,572	32,177,201	25,727,303	25,050,440
Interest on long-term debt	7,640,462	5,409,382	4,606,548	5,237,255	4,568,950	7,793,505	10,201,276	6,676,793	5,148,586	6,775,142
Total governmental activities expenses	1,713,844,489	1,762,315,703	1,702,984,888	1,791,288,195	2,094,900,416	2,001,208,214	2,051,774,771	2,322,183,289	1,867,780,195	2,198,621,506
Business-type activities: (1)										
Housing Authority				25,070,360	23,483,448	22,170,085	21,540,873	26,543,652	29,808,837	28,013,475
Other business-type activities										
Total business-type activities expenses				25,070,360	23,483,448	22,170,085	21,540,873	26,543,652	29,808,837	28,013,475
Total primary government expenses	$1,713,844,489	$1,762,315,703	$1,702,984,888	$1,816,358,555	$2,118,383,864	$2,023,378,299	$2,073,315,644	$2,348,726,941	$ 1,897,589,032	$ 2,226,634,981
Program Revenues										
Governmental activities:										
Charges for services:										
General government	$ 27,698,094	$ 25,986,495	$ 30,980,314	$ 24,448,700	$ 21,160,957	$ 25,333,842	$ 33,053,012	$ 28,441,286	$ 30,763,639	$ 51,880,544
Public safety	152,507,151	157,678,693	144,058,659	140,384,054	140,199,614	146,926,079	144,995,226	144,081,188	144,795,378	140,595,616
Highways and streets	28,130,243	14,143,550	19,546,115	15,534,823	12,462,039	12,697,999	21,201,835	21,803,762	20,481,717	21,907,005
Health, welfare and sanitation	54,135,715	51,271,770	51,271,352	51,138,425	53,105,959	53,314,590	57,117,315	56,571,939	57,681,166	55,927,380
Culture and recreation	11,928,461	13,205,450	13,292,978	14,943,535	15,778,337	16,899,346	18,850,252	21,064,986	17,582,925	17,250,204
Education	215,723	179,928	508,813	465,823	1,536,658	1,482,306	303,176	276,902	443,333	469,269
Operating grants and contributions	286,447,310	290,123,847	271,351,538	259,112,950	280,244,440	299,738,864	291,283,576	314,298,745	277,291,845	374,699,238
Capital grants and contributions	58,859,929	7,642,252	50,238,182	49,569,607	31,634,976	48,872,828	43,627,038	28,675,007	31,546,098	29,527,666
Total governmental activities program	619,922,626	560,231,985	581,247,951	555,597,917	556,122,980	605,265,854	610,431,430	615,213,815	580,586,101	692,256,922
Business-type activities: (1)										
Charges for services:										
Housing Authority				6,741,213	5,717,592	4,656,105	3,080,820	5,432,500	6,117,889	6,531,775
Operating grants and contributions				15,529,154	16,300,111	17,062,511	17,720,704	18,735,718	20,857,185	17,754,740
Capital grants and contributions				1,440,065	337,818	280,121	23,354,184	20,696,076	3,945,673	12,375,329
Total business-type program revenues				23,710,432	22,355,521	21,998,737	44,155,708	44,864,294	30,920,747	36,661,844
Total primary gov't program revenues	$ 619,922,626	$ 560,231,985	$ 581,247,951	$ 579,308,349	$ 578,478,501	$ 627,264,591	$ 654,587,138	$ 660,078,109	$ 611,506,848	$ 728,918,766

Maricopa County
Changes in Net Position
(Continued)

	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
Net (Expense)/Revenue										
Governmental activities	$(1,093,921,863)	$(1,202,083,718)	$(1,121,736,937)	$(1,235,690,278)	$(1,538,777,436)	$(1,395,942,360)	$(1,441,343,341)	$(1,706,969,474)	$ (1,287,194,094)	$ (1,506,364,584)
Business-type activities (1)				(1,359,928)	(1,127,927)	(171,348)	22,614,835	18,320,642	1,111,910	8,648,369
Total primary government net expense	$(1,093,921,863)	$(1,202,083,718)	$(1,121,736,937)	$(1,237,050,206)	$(1,539,905,363)	$(1,396,113,708)	$(1,418,728,506)	$(1,688,648,832)	$ (1,286,082,184)	$(1,497,716,215)
General Revenues and other Changes in Net Position										
Governmental activities:										
Taxes										
Property taxes, levied for gen. purposes	$ 518,956,222	$ 504,805,017	$ 447,135,707	$ 429,235,095	$ 460,057,355	$ 492,533,082	$ 528,258,272	$ 555,750,125	$ 593,694,954	$ 627,273,672
Property taxes, levied for Flood Control District	66,723,260	61,210,182	53,647,040	39,287,012	43,266,625	49,311,618	58,160,420	62,216,487	65,992,307	70,471,344
Property taxes, levied for Library District	20,385,799	19,049,420	16,971,693	14,246,516	19,677,385	19,624,840	20,361,928	21,525,613	22,817,801	24,236,319
Property taxes, levied for Street Light District	5,432,863	5,026,752	5,026,752	6,070,638	6,014,834	4,651,612	4,802,705	5,488,949	5,806,391	5,694,636
Unrestricted share of state sales taxes	385,487,679	400,453,544	418,642,153	447,541,942	476,452,381	497,359,100	520,259,714	552,699,587	589,779,232	182,556,542
Sales tax – Jail construction & operation	112,451,803	118,052,954	124,595,909	133,929,831	140,492,834	146,246,549	152,780,682	161,856,282	172,789,542	4,882,593
Surcharge tax – Stadium District	4,989,933	5,192,003	5,217,452	5,394,707	4,915,704	4,772,596	4,740,138	5,973,721	6,003,193	622,830,699
Unrestr. share of state vehicle lic. tax	113,649,012	113,363,658	118,202,382	126,137,174	135,043,057	146,241,079	152,286,541	162,544,146	172,111,273	173,793,081
Grants and contributions not restricted to specific programs	2,728,933	2,802,089	2,781,842	3,011,264	2,749,905	3,285,655	3,153,762	3,542,818	1,695,129	1,709,483
Unrestricted investment earnings	14,815,018	18,135,778	6,678,917	2,150,743	6,720,371	8,411,227	6,422,992	11,828,376	44,936,986	45,026,659
Miscellaneous	15,198,561	17,062,806	17,514,472	24,138,258	11,801,107	12,947,665	13,722,331	13,114,487	16,415,091	10,559,397
Transfers										
Total governmental activities	1,260,819,083	1,265,154,203	1,216,414,319	1,231,143,180	1,307,191,558	1,385,385,023	1,464,949,485	1,556,540,591	1,692,041,899	1,769,034,425
Business-type activities: (1)										
Unrestricted investment earnings				89	44,661	14,686	3,516	14,229	293,214	271,740
Gain (loss) on disposal of capital assets					409,657	2,513,522	10,408			1,234,236
Miscellaneous				164,356	356,833	1,809,260	336,929	229,286	80,505	358,696
Special item – repayment agreement.					(468,781)					
Special item – forgiveness of debt					275,553					
Transfers										
Total business-type activities				164,445	617,923	4,337,468	350,853	243,515	373,719	1,864,672
Total primary government	$ 1,260,819,083	$ 1,265,154,203	$ 1,216,414,319	$ 1,231,307,625	$ 1,307,809,481	$ 1,389,722,491	$ 1,465,300,338	$ 1,556,784,106	$ 1,692,415,618	$ 1,770,899,097
Change in Net Position										
Governmental activities	$ 166,897,220	$ 63,070,485	$ 94,677,382	$ (4,547,098)	$ (231,585,878)	$ (10,557,337)	$ 23,606,144	$ (150,428,883)	$ 404,847,805	$ 262,669,841
Business-type activities (1)				(1,195,483)	(510,004)	4,166,120	22,965,688	18,564,157	1,485,629	10,513,041
Total primary government	$ 166,897,220	$ 63,070,485	$ 94,677,382	$ (5,742,581)	$ (232,095,882)	$ (6,391,217)	$ 46,571,832	$ (131,864,726)	$ 406,333,434	$ 273,182,882

(1) From fiscal year 2009 through 2013, the County did not have any business-type activities.

Maricopa County
Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year				
	2010-11				
General Fund*					
Nonspendable	$ 20,372,794				
Restricted					
Committed	162,000,000				
Assigned	225,405,703				
Unassigned	21,623,906				
Total general fund	$ 429,402,403				
All Other Governmental Funds*					
Nonspendable	$ 2,774,433				
Restricted	625,559,970				
Committed	446,474,182				
Assigned					
Unassigned	(9,454,552)				
Total all other governmental funds (a)	$ 1,065,354,033				

	Fiscal Year				
	2011-12	2012-13	2013-14	2014-15	2015-16
General Fund*					
Nonspendable	$ 19,923,166	$ 19,144,202	$ 19,770,325	$ 17,405,417	$ 13,987,368
Restricted					
Committed	159,000,000				
Assigned	88,432,960	230,066,825	113,712,308	82,953,184	133,944,163
Unassigned	35,578,965	28,619,600	7,490,426	16,042,494	14,096,188
Total general fund	$ 302,935,091	$ 277,830,627	$ 140,973,059	$ 116,401,095	$ 162,027,719
All Other Governmental Funds*					
Nonspendable	$ 2,634,776	$ 2,451,776	$ 2,287,114	$ 4,897,508	$ 4,219,798
Restricted	623,361,495	615,289,987	541,960,456	660,382,287	589,023,438
Committed	504,306,863	470,044,802	554,526,504	591,699,861	573,918,793
Assigned					
Unassigned	(8,028,141)	(7,751,843)	(2,385,853)	(5,105,739)	(7,626,568)
Total all other governmental funds (a)	$1,122,274,993	$ 1,080,034,722	$ 1,096,388,221	$ 1,251,873,917	$ 1,159,535,461

	Fiscal Year			
	2016-17	2017-18	2018-19	2019-20
General Fund*				
Nonspendable	$ 9,160,980	$ 3,117,940	$ 2,900,922	$ 3,586,438
Restricted				
Committed				
Assigned	134,647,118	184,441,837	211,707,531	166,454,076
Unassigned	37,200,522	32,584,403	25,752,261	133,527,954
Total general fund	$ 181,008,620	$ 220,144,180	$ 240,360,714	$ 303,568,468
All Other Governmental Funds*				
Nonspendable	$ 4,674,317	$ 3,525,455	$ 3,440,019	$ 5,565,851
Restricted	604,371,629	635,874,336	545,448,438	673,961,703
Committed	523,158,485	463,839,100	553,189,236	641,767,542
Assigned				
Unassigned	(25,927,760)	(11,300,036)	(9,003,731)	(10,054,016)
Total all other governmental funds (a)	$1,106,276,671	$ 1,091,938,855	$ 1,093,073,962	$ 1,311,241,080

(a) This schedule was not adjusted for the fiscal year 2011, 2013, 2014, and 2016 restatements to fund balance.

Maricopa County
Changes in Fund Balances, Governmental Funds
Last Ten Fiscal Years
(modified accrual basis of accounting)

	Fiscal Year			
	2010-11	2011-12	2012-13	2013-14
Revenues				
Taxes	$ 715,851,831	$ 704,104,717	$ 642,325,131	$ 615,127,234
Licenses and permits	41,372,329	57,136,150	43,803,739	44,295,063
Intergovernmental	802,853,910	827,075,550	870,032,708	879,890,750
Charges for services	185,637,288	160,595034	170,891,803	158,418,054
Fines and forfeits	34,094,367	31,006,029	30,760,368	28,981,715
Special assessments	5,432,863	5,026,752	5,068,492	6,070,638
Interest income	13,829,194	17,305,398	6,264,554	1,028,984
Miscellaneous	15,477,441	18,164,312	28,665,945	16,886,275
Total revenues	1,814,549,223	1,820,413,942	1,797,812,740	1,750,698,713
Expenditures				
General government	193,235,111	168,967,810	151,832,578	135,670,741
Public safety	829,965,019	873,303,867	871,928,815	960,017,951
Highways and streets	53,297,470	49,416,837	48,459,526	51,635,626
Health, welfare and sanitation	384,436,682	435,449,254	425,526,752	400,282,296
Culture and recreation	30,005,985	30,792,212	33,003,716	36,936,932
Education	8,927,278	12,731,152	18,255,308	26,506,855
Debt service				
Principal	15,728,150	18,406,034	15,290,371	20,742,071
Interest	8,558,856	7,671,184	5,844,641	5,391,181
Other	1,249		132,718	1,250
Payment to escrow agent			6,381,485	
Capital outlay	320,011,115	279,162,786	251,067,940	228,759,097
Total expenditures	1,844,166,915	1,875,901,136	1,827,723,850	1,865,944,000
Excess (deficiency) of revenues over expenditures	(29,617,692)	(55,487,194)	(29,911,110)	(115,245,287)
Other financing sources (uses)				
Transfers in	677,002,927	499,886,853	483,487,756	516,830,224
Transfers out	(675,672,626)	(502,575,907)	(520,550,878)	(521,296,732)
Capital lease agreements				
Proceeds from bond issuance			25,140,000	
Premium on refunding bonds				
Payment to escrow agent			(24,997,819)	
Loan Proceeds				
Total other financing sources (uses)	1,330,301	(2,689,054)	(36,920,941)	(4,466,508)
Net change in fund balances	$ (28,287,391)	$ (58,176,248)	$ (66,832,051)	$ (119,711,795)
Debt service as a percentage of noncapital expenditures	1.6%(a)	1.6%(a)	1.7%(a)	1.6%

(a) Data was adjusted in fiscal year 2014.

Fiscal Year					
2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
$ 658,661,300	$ 700,515,589	$ 750,405,039	$ 795,277,329	$ 847,090,715	$ 892,237,482
46,201,667	48,262,561	48,700,983	49,810,802	50,182,867	49,279,753
918,331,602	981,754,741	998,720,971	1,055,046,783	1,099,920,175	1,213,427,734
159,083,257	168,530,522	185,427,699	179,472,435	179,199,628	201,807,783
25,235,245	25,493,837	26,310,542	24,538,265	22,608,121	18,393,799
6,014,834	4,651,612	4,802,705	5,696,239	5,806,391	5,694,636
6,074,604	8,430,222	6,759,042	11,762,370	43,241,506	49,626,468
16,239,536	14,674,505	42,248,589	14,643,036	18,561,729	14,274,480
1,835,842,045	1,952,313,589	2,063,375,570	2,136,247,259	2,266,611,132	2,444,742,135
149,081,146	150,486,509	166,780,945	158,063,475	164,077,141	175,916,391
1,005,051,315	1,028,863,167	1,052,402,924	1,009,352,168	1,067,426,744	1,017,005,967
54,006,764	53,598,284	60,715,322	68,695,845	72,644,031	83,928,382
404,729,045	420,071,249	418,692,520	512,762,868	529,466,214	636,348,147
36,529,631	39,798,518	36,493,895	38,469,355	42,687,958	42,841,396
28,096,030	30,097,656	32,585,868	32,652,609	26,180,509	24,643,209
17,866,397	11,306,342	159,062,866	128,699,375	27,414,666	66,450,775
4,726,682	13,032,602	10,201,276	6,683,405	5,159,606	6,775,142
1,215,938	26,350	182,229	776,046	2,970	825,546
213,487,827	236,196,502	208,901,034	270,958,232	304,754,331	267,678,531
1,914,790,775	1,983,477,179	2,146,018,879	2,227,113,378	2,239,814,170	2,322,413,486
(78,948,730)	(31,163,590)	(82,643,309)	(90,866,119)	26,796,962	122,328,649
379,355,888	400,522,300	514,645,299	653,076,678	506,382,572	596,002,917
(379,281,420)	(400,522,300)	(514,576,467)	(653,117,823)	(511,525,439)	(601,002,917)
8,329,091	13,886,373	3,404,460	126,974		20,397,791
185,580,000		44,460,000	106,295,000		133,440,000
15,633,417			10,119,673		7,397,084
	(29,910,000)				
209,616,976	(16,023,627)	47,933,292	116,500,502	(5,142,867)	156,234,875
$ 130,668,246	$ (47,187,217)	$ (34,710,017)	$ 25,634,383	$ 21,654,095	$ 278,563,524
1.4%	1.4%	8.5%	6.1%	1.7%	3.5%

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
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	0
2014-15	513,252,762	476,452,381	145,066,005	97,931,744	39
2015-16	549,496,444	497,359,100	156,925,539	102,652,222	13
2016-17	592,884,219	520,259,714	163,564,070	110,015,688	0
2017-18	627,447,319	552,699,587	174,552,131	114,233,608	0
2018-19	667,567,670	589,779,232	184,797,765	120,514,438	0
2019-20	704,184,149	622,830,699	186,644,889	115,626,687	0
Change 2011-20	17.7%	61.6%	53.4%	34.5%	-100.0%

Fiscal Year	Rental Car Surcharge	Jail Tax	Street Lighting Assessments	Total Revenues
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	1,293,935,738
2014-15	3,564,212	140,492,834	6,014,834	1,382,774,811
2015-16	3,494,629	146,246,549	4,651,612	1,460,826,108
2016-17	3,783,297	152,780,682	4,802,705	1,548,090,375
2017-18	4,168,512	161,856,282	5,696,239	1,640,653,678
2018-19	1,163,559	172,789,542	5,806,391	1,742,418,597
2019-20	4,882,593	182,556,542	5,694,636	1,822,420,195
Change 2011-20	-2.1%	62.3%	4.8%	38.7%

The Vehicle License Tax has 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			
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	30,817,626	1,411,380	32,229,006	1.4637	310,300,015	10.4%
2014-15	33,658,024	1,421,622	35,079,646	1.5157	339,536,632	10.3%
2015-16	33,326,722	1,296,948	34,623,670	1.5757	338,995,111	10.2%
2016-17	34,806,838	1,328,657	36,135,495	1.6357	357,897,714	10.1%
2017-18	36,915,364	1,336,527	38,251,891	1.6357	377,202,043	10.1%
2018-19	39,174,219	1,249,013	40,423,232	1.6357	395,076,594	10.2 %
2019-20	41,687,136	1,507,190	43,194,326	1.6357	421,503,261	10.2 %

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

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

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

	County Direct Rates				
Fiscal Year	County Operating	General Obligation Debt Service	Flood Control District	County Library District	Total Direct
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
2014-15	1.3209	0.0000	0.1392	0.0556	1.5157
2015-16	1.3609	0.0000	0.1592	0.0556	1.5757
2016-17	1.4009	0.0000	0.1792	0.0556	1.6357
2017-18	1.4009	0.0000	0.1792	0.0556	1.6357
2018-19	1.4009	0.0000	0.1792	0.0556	1.6357
2019-20	1.4009	0.0000	0.1792	0.0556	1.6357

	Overlapping Rates						
Fiscal Year	State of Arizona	Education Equalization	Central Arizona Water Conservation District	Other Special Districts	Community College District	School Districts	Cities
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
2014-15	0.0000	0.5089	0.1400	0 - 5.6098	1.5187	0.7734 - 10.6361	0 - 1.9500
2015-16	0.0000	0.5054	0.1400	0 - 7.1179	1.4940	0.8514 - 11.1449	0 - 3.9715
2016-17	0.0000	0.5010	0.1400	0 - 8.6974	1.4651	0.7461 - 11.1007	0 - 3.9734
2017-18	0.0000	0.4875	0.1400	0 - 6.6857	1.1956	0.9005 - 11.0462	0 - 3.9895
2018-19	0.0000	0.4741	0.1400	0 - 5.6925	1.3754	0.9931 - 10.6214	0 - 3.9610
2019-20	0.0000	0.4566	0.1400	0 - 5.7956	1.3285	1.1981 - 9.0052	0 - 3.7438

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

All tax rates are per $100 assessed valuation.

Maricopa County
Principal Property Taxpayers
Current Year and Nine Years Ago

Taxpayer	2019-20 Secondary Valuation	Rank	2019-20 Percentage of Total County Assessed Value	2010-11 Secondary Valuation	Rank	2010-11 Percentage of Total County Assessed Value
Arizona Public Service Company	1,196,202,341	1	2.77%	1,087,402,081	1	2.19%
Southwest Gas Corporation (T&D)	185,672,729	2	0.43%	167,366,070	4	0.34%
Qwest Corporation	117,276,992	3	0.27%	230,780,585	3	0.46%
Southern California Edison Co (T&D)	112,620,649	4	0.26%	154,343,927	5	0.31%
El Paso Electric Co (T&D)	98,573,965	5	0.23%	135,952,234	6	0.27%
Wal-Mart Stores Inc	97,935,827	6	0.23%	92,460,164	10	0.19%
Verizon Wireless	84,915,616	7	0.20%	51,270,946	20	0.10%
Target Corporation	70,215,945	8	0.16%	80,940,958	12	0.16%
Public Service Company of New Mexico (T&D)	64,689,698	9	0.15%	86,220,216	11	0.17%
Smiths Food and Drug Centers Inc	58,591,844	10	0.14%	52,084,549	19	0.10%
Intel Corporation	55,919,353	11	0.13%	121,184,466	7	0.24%
Arizona Solar One LLC	49,802,040	12	0.20%			
Host Kierland LP	44,986,518	13	0.12%	63,927,591	15	0.13%
Host Camelback I LLC	37,501,440	14	0.10%			
Esplanade Owner LP	37,280,484	15	0.09%			
Union Pacific Railroad	37,081,454	16	0.09%			
Southern Cal Public Pwr Auth (Palo Verde)	36,921,077	17	0.09%	54,750,079	18	0.11%
CXA Sundevil Holdco, Inc	36,645,120	18	0.09%			
Mesquite Power LLC	35,436,600	19	0.08%	105,238,560	9	0.21%
AT&T Mobility LLC	33,608,523	20	0.08%			
Salt River Project				653,895,628	2	1.32%
Gila River Power, LP				116,665,501	8	0.23%
Federal National Mortgage Association				74,688,609	13	0.15%
New Harquahala Generating Co, LLC				72,006,394	14	0.14%
Scottsdale Fashion Square LLC				61,195,003	16	0.12%
Safeway Inc				55,088,390	17	0.11%
	$ 2,491,878,215		5.91%	$ 3,517,461,951		7.05%
	$ 43,194,326,395			$ 49,662,543,618		

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
2010-11	580,723,610	556,833,931	95.89	11,407,884	568,241,815	97.85
2011-12	559,042,706	541,115,030	96.79	9,691,717	550,806,747	98.53
2012-13	496,621,093	483,768,161	97.41	7,568,767	491,336,928	98.93
2013-14	463,734,687	454,630,238	98.04	5,716,997	460,347,235	99.27
2014-15	505,927,593	495,964,759	98.03	5,081,858	501,046,617	99.03
2015-16	539,956,426	532,594,860	98.64	5,194,095	537,788,955	99.60
2016-17	584,777,057	574,861,219	98.30	6,218,108	581,079,327	99.38
2017-18	619,337,610	608,182,650	98.20	7,147,882	615,330,532	99.37
2018-19	655,074,951	645,049,237	98.47	7,695,874	652,745,111	98.47
2019-20	700,013,306	682,188,952	97.45		682,188,952	97.45

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
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
2014-15	442,762,977	43,660,332	19,504,284	505,927,593
2015-16	471,193,529	49,512,136	19,250,761	539,956,426
2016-17	506,222,142	58,463,580	20,091,335	584,777,057
2017-18	535,870,745	62,198,813	21,268,052	619,337,610
2018-19	566,289,063	66,310,571	22,475,317	655,074,951
2019-20	605,109,318	70,887,943	24,016,045	700,013,306

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	Stadium District Rev. Bonds	Stadium District Loans (d)	Special Assessment	Bond Premium (d)	Certificates of Participation	Capital Leases
2010-11	142,140,000	34,515,000	8,106,857	120,533	3,615,891	2,895,000	432,651
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		
2014-15	97,135,000	16,010,000		44,727	16,046,812	185,580,000	8,329,091
2015-16	54,755,000	12,685,000		22,913	10,809,836	185,580,000	17,981,211
2016-17		9,280,000		14,464	5,211,138	230,040,000	11,429,438
2017-18		5,800,000		6,813	9,650,549	239,530,000	3,689,687
2018-19					8,042,124	122,185,000	1,581,834
2019-20					12,555,424	236,125,000	20,783,850

	Business-Type Activities
Fiscal Year Ended June 30,	Housing Authority Debt (e)
2010-11	
2011-12	2,787,917(d)
2012-13	3,609,943
2013-14	6,373,931
2014-15	6,432,523
2015-16	6,325,996
2016-17	27,855,398
2017-18	26,099,216
2018-19	30,216,072
2019-20	35,224,245

	Total Primary Government (c)(d)	Percentage of Assessed Property Value (a)	Per Capita (b)
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
2014-15	329,578,153	0.94%	81.10
2015-16	288,159,956	0.83%	69.39
2016-17	283,830,438	0.79%	67.05
2017-18	284,776,265	0.74%	65.99
2018-19	162,025,030	0.40%	37.11
2019-20	304,688,519	0.71%	69.76

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
Legal Debt Margin Information
Last Ten Fiscal Years

	Fiscal Year				
	2010-11	2011-12	2012-13	2013-14	2014-15
Debt limit	$7,449,381,543	$5,814,044,507	$5,160,068,357	$4,834,351,022	$5,261,946,989
Total net general obligation debt					
Legal debt margin	$7,449,381,543	$5,814,044,507	$5,160,068,357	$4,834,351,022	$5,261,946,989
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

	Fiscal Year				
	2015-16	2016-17	2017-18	2018-19	2019-20
Debt limit	$5,193,550,548	$5,420,324,171	$5,737,783,687	$6,063,484,863	$6,479,148,959
Total net general obligation debt					
Legal debt margin	$5,193,550,548	$5,420,324,171	$5,737,783,687	$6,063,484,863	$6,479,148,959
Total net debt applicable to the limit as a percentage of debt limit	0%	0%	0%	0%	0%

Legal Debt Margin Calculation for Fiscal Year 2019-20

Assessed Value	$ 43,194,326,395
Debt limit (15% of assessed value)	6,479,148,959
Debt applicable to limit:	
General obligation bonds	
Total net debt applicable to limit	
Legal debt margin	$ 6,479,148,959

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

Maricopa County
Pledged Revenue Coverage
Last Ten Fiscal Years

Stadium District Revenue Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Service Requirements			Gross Coverage	Net Coverage
			Principal	Interest	Total		
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%
2014-15	3,564,657	4,275,019	3,250,000	440,946	3,690,946	97%	116%
2015-16	3,495,100	4,078,741	3,325,000	366,378	3,691,378	95%	110%
2016-17	3,786,822	4,169,995	3,405,000	290,568	3,695,568	102%	113%
2017-18	4,207,945	4,685,006	3,480,000	212,934	3,692,934	114%	127%
2018-19	1,266,621	16,417	5,800,000	135,210	5,935,210	21%	0%
2019-20	1,449	0	0	0	0	0%	0%

Special Assessment Bonds

Fiscal Year	Gross Revenue	Net Revenue Available For Debt Service (1)	Debt Services Requirements			Gross Coverage	Net Coverage
			Principal	Interest	Total		
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%
2014-15	0	17,554	4,738	4,374	9,112	0%	193%
2015-16	23,361	17,300	21,814	1,801	23,615	99%	73%
2016-17	4,354	12,059	8,449	1,146	9,595	45%	126%
2017-18	5,077	8,940	7,651	545	8,196	62%	109%
2018-19	0	0	6,813	0	6,813	0%	0%
2019-20	0	0	0	0	0	0%	0%

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				
	2010-11	2011-12	2012-13	2013-14	2014-15
Unemployment Rate (June 30)					
County	8.9% (1)	7.5% (1)	7.1%	6.4%	5.3%
State	9.5% (1)	8.4% (1)	8.0%	6.9%	5.9%
United States	9.2%	8.2%	7.6%	6.1%	5.3%
Population/Income Statistics					
Income (in thousands)	$ 147,724,392	$ 156,763,179 (2)	$ 160,497,824 (2)	$ 167,439,604	$ 175,437,829
Population	3,817,117	3,884,705 (2)	3,933,712	3,944,859	4,063,700
Per Capita	$ 38,701	$ 40,354 (2)	$ 40,801 (2)	$ 42,445	$ 43,172

	Fiscal Year				
	2015-16	2016-17	2017-18	2018-19	2019-20
Unemployment Rate (June 30)					
County	5.3%	4.50%	4.10%	4.50%	4.30%
State	5.8%	5.10%	4.70%	4.90%	5.00%
United States	4.90%	4.40%	4.00%	3.70%	3.70%
Population/Income Statistics					
Income (in thousands)	$ 185,111,698	(3)	(3)	(3)	(3)
Population	4,152,800	4,233,300	4,315,600	4,366,583	4,367,835
Per Capita	$ 44,575	$ 45,667	$ 47,694	49,704	(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 is not available beginning in fiscal year 2017 and Per Capita is not yet available for fiscal year 2020.

Maricopa County
Principal Employers
Current Year and Nine Years Ago

	2020			2011		
Employer	Employees	Rank	Percentage of Total County Employment	Employees	Rank	Percentage of Total County Employment
Banner Health	45,894	1	2.20%	28,220	3	1.73%
State of Arizona	37,040	2	1.77%	49,282	1	3.02%
Walmart Inc	33,619	3	1.61%	30,608	2	1.88%
Fry's Food Stores	20,165	4	0.97%			
Wells Fargo & Co	16,700	5	0.80%	13,100	5	0.80%
University of Arizona	15,967	6	0.76%			
Amazon.com Inc.	15,000	7	0.72%			
Arizona State University	14,889	8	0.71%	12,221	8	0.75%
City of Phoenix	14,821	9	0.71%	15,544	4	0.95%
Maricopa County	13,595	10	0.65%	12,458	7	0.76%
Apollo Group Inc.				13,000	6	0.80%
Bank of America				12,000	9	0.74%
Raytheon Co.				12,000	10	0.74%
Total for Principal Employers	227,690		10.91%	198,433		12.17%
Total Employment in Maricopa County As of June 30	2,087,640			1,630,600		

Source: The Phoenix Business Journal, Book of Lists.
Arizona's Economy – www.azeconomy.org

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

	Fiscal Year									
Function/Program	2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General Government										
Board of Supervisors	26	27	27	27	27	28	28	28	27	27
Call Center	27	27	27	27	27	27	27	22	20	20
County Assessor	323	329	324	320	322	315	311	310	296	296
County Manager	30	31	26	18	18	18	17	21	31	34
Elections	54	54	52	52	52	52	52	28	31	29
Facilities Management	184	194	125	136	137	165	239	136	137	136
Finance	41	43	44	35	39	39	38	37	39	39
Workforce Management & Development	44	43	116	46	46	46	46	47	77	104
Enterprise Technology	111	133	165	169	202	216	214	215	217	217
Internal Audit	17	17	19	19	18	18	18	18	19	19
Management and Budget	31	29	31	19	18	19	19	16	16	15
Materials Management	34	34	39	39	37	40	37	27	27	27
Other General Government	82	81	95	89	90	85	86	87	90	91
Recorder	63	63	62	62	56	56	56	87	86	89
Employee Health Initiatives	20	19	28	26	28	28	25	25		
Treasurer	49	52	55	53	55	55	57	64	59	70
Deputy County Manager				13	12	12	11	0	0	0
Assistant County Manager				12	11	9	9	9	9	5
Real Estate								30	32	32
Public Safety										
Adult Probation	1,065	1,072	1,071	1,100	1,117	1,143	1,164	1,200	1,197	1,201
Clerk of Superior Court	680	674	671	675	683	680	689	695	692	686
Constables	35	35	36	36	36	36	37	37	37	37
County Attorney	887	918	945	936	946	984	999	1,022	1,020	1,059
Court System	2,176	2,204	2,248	2,271	2,335	2,387	2,431	2,459	2,455	2,490
Emergency Management	13	14	14	15	15	17	16	36	37	41
Flood Control	190	192	254	252	228	187	186	188	190	196
Juvenile Probation	752	733	708	693	689	703	674	659	660	648
Medical Examiner	77	78	86	87	88	88	94	100	101	88
Planning & Development	104	111	113	77	85	80	85	88	104	105
Public Fiduciary	33	41	41	41	42	44	48	48	48	48
Sheriff	3,607	3,588	3,602	3,689	3,928	3,982	3,859	3,850	3,846	3,879
Deputy County Manager				40	13	16	15	15	14	14
Assistant County Manager				4	4	4	4	10	3	3
Highways and Streets										
Transportation	510	490	417	416	410	416	421	423	425	429
Health, Welfare and Sanitation										
Air Quality	180	143	141	141	14	145	144	143	150	154
Animal Control	168	169	165	165	170	169	174	185	188	179
Correctional Health	453	463	474	477	464	475	482	486	484	491
Environmental Services	276	284	286	293	290	288	281	279	297	295
Human Services	397	385	380	364	372	399	545	358	369	343
Other Health, Welfare and Sanitation	9	12	10	11	11	11	12	12		
Public Health	577	614	602	613	625	633	622	618	547	523
Waste Resources and Recycling Mgmt	31	29	28	23	23	22	22	22		
Assistant County Manager				2	2	2				
Culture and Recreation										
Library District	172	171	171	165	165	164	165	168	168	168
Parks and Recreation	85	86	84	83	81	78	82	82	91	94
Stadium District	5	5	5	5	5	5	5	5	1	
Education										
Education Service	47	60	111	134	152	145	102	121	90	86
	13,665	13,747	13,898	13,970	14,316	14,531	14,648	14,516	14,427	14,507

Source: County Management and Budget Department

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

Function/Program	Fiscal Year 2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General Government										
County Assessor										
Number of parcels assessed	1,546,229	1,546,690	1,547,609	1,549,513	1,559,141	1,591,420	1,596,594	1,612,651	1,612,651	1,624,226
Elections										
Registered voters	1,919,175	1,868,255	1,915,531	1,973,543	1,972,381	2,030,837	2,161,716	2,200,428	2,254,596	1,866,897
Number voting (1)	1,004,125	1,004,125	1,390,836	1,390,836	877,187	877,187	1,608,875	1,608,875	1,454,103	484,012
Public Safety										
Adult Probation										
Probationers	31,093	30,660	29,684	28,704	27,568	29,031	29,243	28,975	28,525	27,879
Community service hours	327,894	299,018	290,650	365,718	407,905	443,009	422,260	380,325	417,514	491,400
Collections	28,899,021	28,442,000	27,415,557	27,337,265	27,043,194	27,898,054	31,616,238	27,776,936	28,337,211	24,179,399
County Attorney										
Adult felony filings	N/A (2)	N/A (2)	31,902	33,889	31,179	29,918	28,778	35,906	36,981	37,979
Juvenile filings	N/A (2)	N/A (2)	21,488	9,751	24,533	15,078	15,116	21,740	22,827	22,223
Flood Control District										
Linear miles of watercourses delineated	22	10	0	0	0	165	0	N/A (2)	N/A (2)	N/A (2)
Presentation, consultation requests completed	153	209	673	697	23	19	82	N/A (2)	N/A (2)	N/A (2)
Square miles of watershed studies completed	324	1,221	59	105	6	0	3,632	N/A (2)	N/A (2)	N/A (2)
Drainage complaint investigations conducted <30 days	73	57	128	142	119	53	125	N/A (2)	N/A (2)	N/A (2)
Justice Courts										
Annual new filings	835,882	353,588	335,860	262,024	311,187	263,639	268,025	286,792	285,201	250,412
Total non-jury trials commenced	2,713	2,918	2,975	3,480	2,613	3,059	2,900	3,650	2,964	2,650
Total jury trials commenced	108	60	83	606	94	130	137	119	105	104
Juvenile Probation (4)										
Population under 18 years old	1,006,139	1,001,906	1,009,135	1,015,772	1,023,146	1,031,053	1,039,074	1,045,266	1,052,788	1,052,438
Population 8 to 17	555,381	556,239	562,093	567,259	574,748	582,513	590,049	594,800	600,574	602,534
Juveniles brought to detention	8,697	8,308	7,270	6,711	6,186	5,235	5,223	5,195	4,887	4,335
Average detention length (days)	14	13	15	14	15	18	19	22	24	28
Superior Court										
Annual Case Filings (4)	221,471	197,901	193,980	196,067	185,887	182,632	184,793	181,338	183,742	167,054
Public Health										
Certified copies of birth or death certificates	292,162	270,648	270,266	257,152	288,837	330,800	336,744	341,530	331,327	328,562
Number of immunizations	157,894	138,596	132,330	127,417	122,321	113,016	125,543	111,634	118,032	157,780
Cases of communicable diseases investigated	10,853	10,501(4)	10,179	11,512	10,730	8,425	7,391	6,265	39,218	73,750
Culture and Recreation										
Library District										
Number of items circulated	7,507,016	7,792,398	8,079,755	8,264,133	7,396,715	7,386,698	7,491,459	7,685,848	8,781,727	5,676,278
Number of library cards issued	48,410	46,374	40,521	43,020	42,354	41,908	40,561	40,744	43,191	32,673
Number of print, media and electronic items	719,534	639,131	660,044	671,036	666,091	686,477	693,332	703,287	717,853	745,409
Education										
Superintendent of Schools										
School districts in Maricopa County	58	58	58	58	58	58	58	58	58	58
Home Schooled students	9,874	9,804	10,930	11,595	12,232	14,516	14,582	12,697	14,305	18,413
Private School students	18,098	16,958	19,579	18,395	19,526	20,122	20,763	15,793	17,669	18,255

(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) Information unavailable for fiscal year.
(3) Data was adjusted during fiscal year 2013.
(4) Data was adjusted during fiscal year 2018 to reflect updated reporting practices and to improve consistency and accuracy.

Note: Indicators for Highways and Streets is not available.
Source: Managing for Results – Strategic Plans and Performance Measures.

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

Function/Program	Fiscal Year 2010-11	2011-12	2012-13	2013-14	2014-15	2015-16	2016-17	2017-18	2018-19	2019-20
General Government										
Facilities Management										
Number of buildings owned by Facilities	25	25	28	27	29	29	28	27	29	30
Number of buildings maintained by Facilities	178	194	196	198	202	203	203	202	208	210
Public Safety										
Flood Control District										
Operating alert stations	339	347	350	354	358	368	394	400	405	409
Justice Courts	25	25	26	26	26	26	26	26	26	26
Juvenile Courts	2	2	2	2	2	2	2	2	2	2
Sheriff										
Inmate beds available (incl. portable)	11,509	11,509	11,149	11,149	11,088	11,013	10,006	9,329	9,329	8,476
Number of jail facilities	6	6	6	6	6	6	6	6	5	5
Highways and Streets										
Transportation										
Miles of Road	5,267	5,244	5,383	5,386	5,378	5,411	5,390	5,402	5,269	5,313
Miles of road with paved surfaces	4,448	4,429	4,570	4,573	4,582	4,581	4,578	4,609	4,509	4,167
Number of major bridges	21	20	20	20	20	20	20	20	20	20
Number of total bridges	278	273	279	279	285	287	287	291	291	294
Health, Welfare and Sanitation										
Animal Care and Control										
Number of animal shelters	2	2	2	2	2	2	2	2	2	2
Public Health										
Number of public health facilities	2	2	2	20	21	21	21	24	21	21
Number of WIC facilities	2	2	2	15	15	15	14	17	17	16
Waste Resources and Recycling Mgmt										
Number of transfer stations	6	6	6	6	6	6	6	6	6	6
Culture and Recreation										
Library District										
Number of facilities owned	3	3	3	3	3	3	3	3	3	3
Facilities operated	14	14	14	14	15	16	16	16	16	15
Bookmobiles	0	0	0	0	0	0	0	0	0	0
Parks and Recreation										
Regional county parks	9	9	9	9	9	9	9	11	12	12
County managed golf courses	3	3	3	3	3	3	3	3	3	3
Total acres managed	119,257	119,257	119,257	119,257	119,257	119,257	119,968	120,039	121,185	121,185
Conservation areas	1	1	2	1	1	1	2	2	2	2
Stadium District										
Major league baseball field	1	1	1	1	1	1	1	1	1	1

Source: Various County Agencies.

Note: Indicators for Education are not available.

www.maricopa.gov